

COUNTY OF YOLO, CALIFORNIA

**Single Audit Report
(OMB Circular A-133)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

COUNTY OF YOLO, CALIFORNIA

SINGLE AUDIT REPORT

FOR THE FISCAL YEAR ENDED JUNE 30, 2011

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**INDEPENDENT AUDITORS' 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**

Honorable Board of Supervisors
County of Yolo, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California (County), 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 March 26, 2012. Our report includes a reference to other auditors. Our report was modified to include an explanatory paragraph regarding the County's adoption of the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and GASB Statement No. 59, *Financial Instruments Omnibus*, on July 1, 2010, and the County restated net assets and fund balances required to conform to GASB Statement No. 54. 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 Yolo County Housing, as described in our report on the County'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

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity'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. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs as items 2011-01 through 2011-03 to be significant deficiencies. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

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

We noted certain matters that we reported to management of the County of Yolo in a separate letter dated March 26, 2012.

The County'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's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Supervisors, Audit Committee, County management 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.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
March 26, 2012



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133, AND SUPPLEMENTARY SCHEDULE OF COMMUNITY SERVICES BLOCK GRANTS

Honorable Board of Supervisors
County of Yolo, California

Compliance

We have audited the County of Yolo's, California (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2011. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

As described in item 2011-11 in the accompanying schedule of findings and questioned costs, the County did not comply with requirements regarding eligibility that are applicable to its Medicaid Cluster – In-Home Supportive Housing Program (ARRA). Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2011.

The results of our auditing procedures also disclosed other instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2011-05 through 2011-06, 2011-09 and 2011-10 and 2011-13.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency in internal control over compliance described in the accompanying schedule of findings and questioned costs as item 2011-11 to be a material weakness.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 2011-04 through 2011-06, 2011-08, 2011-10 and 2011-12 to be significant deficiencies.

Schedule of Expenditures of Federal Awards and Supplemental Schedule of Community Services Block Grants

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yolo, California, as of and for the year ended June 30, 2011, and have issued our report thereon dated March 26, 2012. We did not audit the financial statements of the Yolo County Housing for the year ended June 30, 2011. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as it relates to the amounts included for Yolo County Housing, are based on the reports of the other auditors. Our report was modified to include an explanatory paragraph regarding the County's adoption of the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, and GASB Statement No. 59, *Financial Instruments Omnibus*, on July 1, 2010, and the County restated net assets and fund balances required to conform to GASB Statement No. 54. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements.

The accompanying schedule of expenditures of federal awards and supplemental schedule of Community Services Block Grants are presented for purposes of additional analysis as required by *OMB Circular A-133* and the California Department of Community Services and Development and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The County'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's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the Board of Supervisors, Audit Committee, County management 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.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
March 26, 2012

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Program			
Rural Business Enterprise Grants	10.769	04-068-941023334	\$ 11,517
			<u>11,517</u>
Supplemental Nutrition Assistance Program (SNAP) Cluster:			
Passed through State of California Department of Social Services			
SNAP	10.561	--	2,361,950
ARRA - SNAP	10.561	--	52,872
			<u>2,414,822</u>
Passed through State of California Department of Public Health			
SNAP	10.561	10-10187	77,144
Total SNAP Cluster [1]			<u>77,144</u>
			<u>2,491,966</u>
Passed through State of California Department of Food and Agriculture			
Plant and Animal Disease, Pest Control and Animal Care	10.025	--	60,717
			<u>60,717</u>
Passed through State of California Department of Education			
Special Milk Program for Children	10.556	--	85,340
			<u>85,340</u>
Passed through State of California Department of Public Health			
Special Supplemental Fund Program - WIC	10.557	08-85489	1,228,649
ARRA - Special Supplemental Fund Program - WIC	10.557		30,330
			<u>1,258,979</u>
Total U.S. Department of Agriculture			<u>3,908,519</u>
<u>U.S. Department of Commerce</u>			
Direct Program			
Economic Development Technical Assistance	11.303	08-06-06489	84,994
			<u>84,994</u>
<u>U.S. Department of Defense</u>			
Direct Program			
Community Economic Adjustment Assistance for Establishment, Expansion, Realignment, or closure of military installation	12.607	FA8903-09-2-0001	165,714
Total U.S. Department of Defense			<u>165,714</u>
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State of California Department of Housing and Community Development			
Community Development Block Grant/State's Program	14.228	08-STBG-4764	316,533
Total U.S. Department of Housing and Urban Development			<u>316,533</u>
<u>U.S. Department of the Interior</u>			
Passed through the State of California Controller's Office			
Distribution of Receipts to State and Local Governments	15.227	--	77
			<u>77</u>
Passed through Beaura of Reclamation			
Fish and Wildlife Coordination Act	15.517	06FG202100/R10AP20649	36,675
Total U.S. Department of the Interior			<u>36,675</u>

[1] Denotes a major Federal financial assistance program

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Justice</u>			
Direct Program			
JAG Program Cluster:			
Edward Byrne Memorial Justice Grant Program	16.738	2009-OS-WX-0027	\$ 145,447
Edward Byrne Memorial Justice Grant Program	16.738	2010-DJ-BX-0106	70,618
Passed through City of Davis			
ARRA - Edward Byne Memorial Justice Assistance Grant (JAG)	16.804	--	79,568
Passed through State of California Governor's Office of Emergency Services			
ARRA - Edward Byne Memorial Justice Assistance Grant (JAG)	16.804	ZA09010570	146,945
ARRA - Edward Byne Memorial Justice Assistance Grant (JAG)	16.804	ZP09010570	139,305
ARRA - Edward Byne Memorial Justice Assistance Grant (JAG)	16.804	ZO09010570	211,459
ARRA - Edward Byne Memorial Justice Assistance Grant (JAG)	16.804	PU10010570	50,012
ARRA - Edward Byne Memorial Justice Assistance Grant (JAG)	16.804	ZM09010570	176,755
Edward Byrne Memorial Justice Grant Program	16.738	DC09200570	180,422
Sub-total - JAG Program Cluster			<u>1,200,531</u>
Direct Program			
State Criminal Alien Assistance Program	16.606	--	150,210
Bulletproof Vest Partnership Program	16.607	--	2,700
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0022	71,845
ARRA - Edward Byne Memorial Competitive Grant Program [1]	16.808	2009-SC-B9-0059	927,455
Sub-total			<u>1,152,210</u>
Passed through State of California Department of Corrections and Rehabilitation			
Juvenile Accountability Incentive Block Grants	16.523	CSA 120-10	11,770
Juvenile Accountability Incentive Block Grants	16.523	CSA 120-09	2,799
Juvenile Justice and Delinquency Prevention Allocations to States	16.540	CSA 363-09	107,532
Sub-total			<u>122,101</u>
Passed through State of California Governor's Office of Emergency Services			
Crime Victim Assistance	16.575	VW09260570	86,235
ARRA - Violence Against Women Formula Grants	16.801	PR09010570	70,525
Sub-total			<u>156,760</u>
Total U.S. Department of Justice			<u>2,631,602</u>
<u>U.S. Department of Labor</u>			
Passed through State of California Department of Employment Development			
Workforce Investment Act Cluster:			
WIA Adult Program	17.258	--	556,725
WIA Youth Activities	17.259	--	982,242
ARRA-WIA Adult Program	17.258	--	319,385
ARRA-WIA Youth Activities	17.259	--	387,386
ARRA-Workforce Investment Act (WIA) National Emergency Grants	17.277	--	167,270
WIA Dislocated Worker Formula Grants	17.278	--	377,960
ARRA-WIA Dislocated Worker Formula Grants	17.278		484,534
Total Workforce Investment Act Cluster [1]			<u>3,275,502</u>
Total U.S. Department of Labor			<u>3,275,502</u>

[1] Denotes a major Federal financial assistance program.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Transportation</u>			
Passed through State of California Department of Transportation			
Highway Planning and Construction Cluster:			
Highway Planning and Construction	20.205	BRLO 5922 (031)	\$ 14,303
Highway Planning and Construction	20.205	BRLO 5922 (037)	507
Highway Planning and Construction	20.205	BRLO 5922 (066)	26,502
Highway Planning and Construction	20.205	STPL 5922 (047)	1,107,307
Highway Planning and Construction	20.205	STPL 5922 (069)	782
Highway Planning and Construction	20.205	BRLOZE 5922 (034)	2,018,799
Highway Planning and Construction	20.205	SPOA 5922 (068)	995
ARRA-Highway Planning and Construction	20.205	ESPL 5922 (085)	3,558
Highway Planning and Construction	20.205	HSIPL 5922 (081)	83,341
Highway Planning and Construction	20.205	HRRRL 5922 (076)	70,694
Highway Planning and Construction	20.205	BRLO 5922 (059)	2,190
Highway Planning and Construction	20.205	HRRRL 5922 (075)	822,224
Highway Planning and Construction	20.205	ESPLSTP 5922 (087)	586,259
Highway Planning and Construction	20.205	SPOA 5922 (086)	23,836
Total Highway Planning and Construction Cluster [1]			4,761,297
Highway Safety Cluster:			
Passed through City of Davis			
State and Community Highway Safety	20.600	AL0937	12,184
Total U.S. Department of Transportation			4,773,481
<u>National Endowment for the Humanities</u>			
Direct Program			
Promotion of the Humanities Division of Preservation and Access	45.149	PG-51013-10	6,000
<u>Institute of Museum and Library Services</u>			
Direct Program			
National Leadership Grants	45.312	CL-00-08-0026-08	54,522
Passed through California State Library			
Public Library Staff Education Program	45.310	40-7725	3,198
Public Library Staff Education Program	45.310	40-7684	3,024
Public Library Staff Education Program	45.310	40-7801	3,448
Total Institute of Museum and Library Services			64,192
<u>U.S. Department of Veterans Administration</u>			
Passed through State of California Department of Veterans Affairs			
Burial Expenses Allowance for Veterans	64.101	--	600
<u>U.S. Environmental Protection Agency</u>			
Direct Program			
Brownfields Assessment and Cleanup Cooperative Agreement	66.818	BF-96942301-0	106,919
<u>U.S. Department of Education</u>			
Passed through Tulare County Office of Education			
Safe and Drug Free Schools and Communities State Grants	84.186	--	29,193
Passed through Woodland Joint Unified School District			
Safe and Drug Free Schools and Communities National Program	84.184	--	48,332
Passed through Yolo Family Resource Center			
Twenty First Century Community Learning Centers	84.287	--	4,174
Total U.S. Department of Education			81,699

[1] Denotes a major Federal financial assistance program.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Health and Human Services</u>			
Direct program			
Public Health Emergency Preparedness	93.069	--	\$ 921,776
Unaccompanied Alien Children Program [1]	93.676	HHSP2332008290 7YB	2,892,160
Sub-total - Direct Programs			<u>3,813,936</u>
Passed through State of California Department of Alcohol and Drug Abuse Programs Substance Abuse Prevention & Treatment Block Grants (SAPT)	93.959	--	<u>1,103,711</u>
Passed through State of California Department of Child Support Services Child Support Enforcement [1]	93.563	--	3,612,761
ARRA-Child Support Enforcement [1]	93.563	--	148,818
			<u>3,761,579</u>
Temporary Assistance for Needy Families (TANF) Cluster: Passed through State Department of Social Services Temporary Assistance for Needy Families (TANF)	93.558	--	14,946,667
ARRA-Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Programs	93.714	--	227,702
Total TANF Cluster [1]			<u>15,174,369</u>
Passed through State Department of Social Services Promoting Safe and Stable Families	93.556	--	114,899
Refugee and Entrant Assistance - State Administered Programs	93.566	--	37,132
Community-Based Child Abuse Prevention Grants	93.590	--	16,391
Child Welfare Services – State Grants	93.645	--	134,466
Foster Care – Title IV-E	93.658	--	3,862,650
ARRA-Foster Care – Title IV-E	93.658	--	131,984
Adoption Assistance	93.659	--	3,777,449
ARRA-Adoption Assistance	93.659	--	315,461
Social Service Block Grant (Title XX)	93.667	--	682,384
CHAFFFE Foster Care Independent Living	93.674	--	74,271
			<u>9,147,087</u>
Community Services Block Grant Cluster: Passed through State Department of Community Services and Development			
Community Services Block Grant	93.569	10F-4054	176,981
Community Services Block Grant	93.569	11F-4254	166,333
ARRA -Community Services Block Grant	93.710	09F-5182	29,393
ARRA -Community Services Block Grant	93.710	09F-5154	177,926
Subtotal - Community Services Block Grant Cluster [1]			<u>550,633</u>
Medicaid Cluster: Passed through State of California Department of Veterans Affairs Medical Assistance Program	93.778	--	6,803
Passed through State of California Department of Public Health Medical Assistance Program	93.778	--	51,902
Passed through State of California Department of Health Care Services Medical Assistance Program	93.778	--	4,138,005
Passed through State of California Department of Social Services Medical Assistance Program- IHSS	93.778	--	2,354,405
ARRA - Medical Assistance Program IHSS-PA Administration	93.778	--	91,565
Sub-total - Medicaid Cluster [1]			<u>6,642,680</u>

[1] Denotes a major Federal financial assistance program.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Award Expenditures
<u>U.S. Department of Health and Human Services</u>			
Passed through State of California Department of Public Health			
Project Grants and Cooperative Agreements for Tuberculosis			
Control Programs	93.116	--	\$ 5,000
Childhood Lead Poisoning Prevention Program (CLPPP)	93.197	--	10,826
Maternal and Child Health Services Block Grant	93.994	--	151,078
Immunization Grants	93.268	10-95417	35,462
Subtotal			<u>202,366</u>
Passed through State of California Department of Health Care Services			
State Children's Insurance Program	93.767	--	60,014
Passed through the State Department of Mental Health			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	33,014
Substance Abuse and Mental Health Services Projects of Regionally and National Significance	93.243	5H79TI017237-03	116,245
Block Grants for Community Health Services (SAMHSA)	93.958	--	158,866
Subtotal			<u>308,125</u>
Passed through Yolo County Office of Education			
Head Start	93.600	--	13,252
Total U.S. Department of Health and Human Services			<u>40,777,752</u>
<u>Social Security Administration</u>			
Direct Program			
Supplemental Security Income - Inmate Reporting Incentive	96.006	--	36,000
<u>U.S. Department of Homeland Security</u>			
Passed through State Department of Boating and Waterways			
Boating and Safety Financial Assistance	97.012	09-204-772	34,697
Passed through State of California Emergency Management Agency			
Emergency Management Performance Grants	97.042	2009-15	159,660
State Homeland Security Grant Cluster:			
State Homeland Security Program	97.073	07HSGP-SHSP	18,469
State Homeland Security Program	97.073	08HSGP-SHSP	226,583
State Homeland Security Program	97.073	09HSGP-SHSP	157,987
Total State Homeland Security Grant Cluster			<u>403,039</u>
Total U.S. Department of Homeland Security			<u>597,396</u>
Total Expenditures of Federal Awards			<u>\$ 56,863,655</u>

[1] Denotes a major Federal financial assistance program.

See accompanying notes to schedule of expenditures of federal awards.

COUNTY OF YOLO, CALIFORNIA

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE #1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. General

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

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting except for programs recorded in the County's enterprise funds, which are presented using the accrual basis of accounting, which is described in Note 2 to the County's basic financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

C. Relationship to Basic 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.

D. Federal Catalog of Federal Domestic Assistance (CFDA) Numbers

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

E. 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 has determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

F. Medicaid Cluster

Except for Medi-Cal administrative expenditures, Medi-Cal and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the State of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities.

Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

COUNTY OF YOLO, CALIFORNIA

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE #2 – AMOUNT PROVIDED TO SUBRECIPIENTS

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

CFDA No.	County Program Title	Pass-Through Entity	Amount
17.259	WIA Youth Services Activities	Rise	\$ 153,806
17.278	WIA Dislocated Worker Formula Grants	City of West Sacramento	165,470
93.558	Temporary Assistance for Needy Families	City of Davis	956,930
93.569	Community Services Block Grant	Davis Community Meal Resource Center	27,798
93.569	Community Services Block Grant	Food Bank of Yolo County	29,773
93.569	Community Services Block Grant	People Resources, Inc.	18,000
93.569	Community Services Block Grant	Short Term Emergency Aid Committee	17,890
93.569	Community Services Block Grant	United Christian Centers	29,569
93.569	Community Services Block Grant	United Christian Centers	11,086
93.710	Community Services Block Grant-ARRA	Yolo Family Resources Center	812
93.710	Community Services Block Grant-ARRA	Rise	15,228
93.710	Community Services Block Grant-ARRA	Sexual Assault & Domestic Violence	7,006
93.710	Community Services Block Grant-ARRA	United Christian Centers	19,064
93.710	Community Services Block Grant-ARRA	Yolo Wayfarer Center	14,516
		Total	<u>\$ 1,466,948</u>

NOTE #3 – LOANS OUTSTANDING

The programs listed below had the following aggregate, federally-funded loans receivable outstanding at June 30, 2011. Other than repayment of principal and interest, there is no continuing compliance requirements on these loans, and as such, are not reported on the Schedule of Expenditure of Federal Awards:

CFDA No.	Program Title	Amount
14.228	Community Development Block Grant/State's Program	<u>\$ 3,568,427</u>

COUNTY OF YOLO, CALIFORNIA

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

NOTE #4 – 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, 2011. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Department of Corrections and Rehabilitation Grant

	Expenditures Claimed				Share of Expenditures Current Year			
		For the Period	For the Year	Cummulative	Federal	State	County	Total
	Budget	Through 6/30/2010	Ended 6/30/2011	as of 6/30/2011	Share	Share	Share	
<u>CSA 120-10, Juvenile Accountability Block Grant</u>								
<u>Grant Period: 7/1/2010 to 6/30/2011</u>								
<u>Audit Period: 7/1/2010 to 6/30/2011</u>								
Personal services	\$ 12,947	\$ -	\$ 12,947	\$ 12,947	\$ 11,770	\$ -	\$ 1,177	\$ 12,947
Operating expenses	-	-	-	-	-	-	-	-
Equipment	-	-	-	-	-	-	-	-
Totals	<u>\$ 12,947</u>	<u>\$ -</u>	<u>\$ 12,947</u>	<u>\$ 12,947</u>	<u>\$ 11,770</u>	<u>\$ -</u>	<u>\$ 1,177</u>	<u>\$ 12,947</u>

The required 10% County match was met. The County match was funded with descretionary General Fund dollars and was used for program salaries and benefits.

CSA 363-09, Enhanced DMC-TAP II Program

Grant Period: 1/1/2010 to 12/31/2010

Audit Period: 7/1/2010 to 6/30/2011

Personal services	\$ 55,015	\$ 15,455	\$ 39,560	\$ 55,015	\$ 55,015	\$ -	\$ -	\$ 55,015
Services and supplies	1,356	-	1,356	1,356	1,356	-	-	1,356
Professional services	63,352	-	63,352	63,352	63,352	-	-	63,352
Administrative overhea	5,277	2,640	2,637	5,277	5,277	-	-	5,277
Other	-	-	-	-	-	-	-	-
Totals	<u>\$ 125,000</u>	<u>\$ 18,095</u>	<u>\$ 106,905</u>	<u>\$ 125,000</u>	<u>\$ 125,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 125,000</u>

CSA 120-09 AMYVPT, Anger Management & Youth Violence Prevention Training

Grant Period: 7/1/09 to 12/31/11

Audit Period: 7/1/2010 to 6/30/2011

Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services and supplies	3,481	1,121	2,023	3,144	2,000	-	1,144	3,144
Professional services	27,000	14,000	1,920	15,920	15,920	-	-	15,920
Administrative overhea	1,450	-	1,450	1,450	-	-	1,450	1,450
Other	-	-	-	-	-	-	-	-
Totals	<u>\$ 31,931</u>	<u>\$ 15,121</u>	<u>\$ 5,393</u>	<u>\$ 20,514</u>	<u>\$ 17,920</u>	<u>\$ -</u>	<u>\$ 2,594</u>	<u>\$ 20,514</u>

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of auditors' report issued:	<u>Unqualified</u>
Internal control over financial reporting:	
Material weaknesses identified?	<u>No</u>
Significant deficiencies identified?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major programs:	
Material weaknesses identified?	<u>Yes</u>
Significant deficiencies identified?	<u>Yes</u>

Type of auditors' report issued on compliance for major programs:
 Unqualified for all major programs except for Medicaid Cluster - In-Home Supportive Services (ARRA), which was qualified for eligibility

Any audit findings disclosed that are required to be reported in accordance with Circular A-133, Section .510(a) Yes

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
<u>10.561</u>	<u>SNAP Cluster (Includes ARRA)</u>
<u>16.808</u>	<u>Edward Byrne Memorial Justice Assistance Grants-ARRA</u>
<u>17.258, 17.259, 17.277, 17.278</u>	<u>Workforce Investment Act Cluster (Includes ARRA)</u>
<u>20.205</u>	<u>Highway Planning and Construction Cluster (Includes ARRA)</u>
<u>93.558, 93.714</u>	<u>TANF Cluster (Includes ARRA)</u>
<u>93.563</u>	<u>Child Support Enforcement (Includes ARRA)</u>
<u>93.676</u>	<u>Unaccompanied Alien Children Program</u>
<u>93.778</u>	<u>Medicaid Cluster (Includes ARRA)</u>
<u>93.569, 93.710</u>	<u>Community Services Block Grant Cluster (Includes ARRA)</u>

Dollar threshold used to distinguish between Type A and Type B programs:	<u>\$ 1,705,910</u>
Auditee qualified as low-risk auditee under OMB Circular A-133, Section 530?	<u>No</u>

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

II. FINANCIAL STATEMENT FINDINGS

The following findings represent significant deficiencies, material weaknesses, or instances of noncompliance related to the financial statements that are required to be reported in accordance with generally accepted government auditing standards:

FINDING 2011-01

TIMELY PREPARATION OF THE FINANCIAL STATEMENTS

Criteria:

Management should establish a well-defined process for its annual financial reporting. The process and its key attributes (e.g., overall timing, methodology, segregation of duties, frequency of analyses and review by County management) should be formally documented, approved, and reviewed on a regular basis.

Financial reports are intended to meet the needs of decision makers, including the governing board, bondholders, federal and state oversight agencies, and constituents. Accordingly, *timeliness* was identified as one of the *characteristics of information in financial reporting* in Concepts Statement No. 1 of the Governmental Accounting Standards Board (GASB), *Objectives of Financial Reporting*. To accomplish this objective, financial reports must be available in time to inform decision making. Therefore, financial reports should be published as soon as possible after the end of the reporting period.

Sometimes the need for timeliness has to be balanced against the need for reliability, which also was identified as one of the *characteristics of information in financial reporting* identified in GASB Concepts Statement No. 1. While governments certainly should not sacrifice reliability for timeliness, minor gains in precision ought not to be purchased at the price of indefinite delay (e.g., accounting estimates).

Legislative deadlines for submitting financial statements should be viewed as a minimum standard rather than as an ideal objective. The same holds true for the submission deadlines used by various award programs such as the GFOA's Certificate of Achievement for Excellence in Financial Reporting Program.

The additional cost of timelier financial reporting (e.g., additional staff and overtime) also needs to be considered.

Condition:

Significant Deficiency - During our audit over the County's Comprehensive Annual Financial Report (CAFR), we noted the CAFR preparation process is primarily performed by one individual within the general accounting department. The CAFR preparation process is extensive, complex and time consuming. We noted the County needs to increase the personnel involved in the CAFR preparation and review process, which will allow the County to insure the timeliness and reliability of its annual financial statements.

Context:

The condition above was noted during the audit process.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

II. FINANCIAL STATEMENT FINDINGS

Effect:

The CAFR was not prepared in a timely manner.

Cause:

Due to the County's budget constraints, there is a limited number of County personnel involved in the CAFR preparation.

Recommendation:

This is a repeat condition from the FY 2009 and FY 2010 audit - We recommend the County implement policies and procedures to ensure its annual financial statements are issued timely. In addition, we recommend that the County involve more personnel or resources toward the preparation of the CAFR.

View of responsible official and planned corrective action:

The Auditor-Controller staff has compiled an extensive task list documenting the CAFR compilation process and will use this task list to delegate tasks to additional personnel and to control to CAFR preparation process. We are also requesting additional personnel from county administration to support this financial reporting.

FINDING 2011-02

UNTIMELY PREPARATION OF BANK RECONCILIATIONS

Criteria:

In accordance with Government Code Section 26905:

Not later than the last day of each month, the auditor shall reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books as of the close of business of the preceding month to determine that the amounts in those accounts as stated on the books of the treasurer are in agreement with the amounts in those accounts as stated on the books of the auditor.

Timely and accurate bank reconciliations will improve accounting control over the County's general ledger cash accounts, which will enhance management's ability to make informed decisions. Auditor-Controller management should review the reconciliations and any adjusting journal entries and document approval by initialing the reconciliations.

Condition Found:

Significant Deficiency - During the course of our audit, we noted that the County's cash accounts had not been reconciled in a timely manner. Untimely reconciliation of cash accounts could cause any errors made by the bank or the County to go undetected. We noted the County was able to complete the bank reconciliation prior to the completion of our audit. However, we noted the County has not completed bank reconciliations in a timely manner in FY 2012.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

II. FINANCIAL STATEMENT FINDINGS

Context:

Government Code Section 26905 requires the County to reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books.

Bank/trustee held investment reconciliations should be performed monthly to compare bank/trustee balances to balances in the general ledger accounts. This is done to ensure accuracy and accountability for all transactions.

Effect:

Untimely reconciliation of cash accounts could cause any errors made by the bank or the County to go undetected.

Cause:

Due to the County's budget constraints, there is a limited number of County personnel trained to perform monthly bank reconciliations. Consequently, the County has not implemented alternative procedures to ensure the timely preparation of bank reconciliations.

Recommendation:

We recommend the County implement procedures to ensure bank/trustee held investment reconciliations are performed timely and on a monthly basis. In addition, these reconciliations should be reviewed by someone other than the preparer. By ensuring that these procedures are completed, the County will reduce the risk of cash being misappropriated and going undetected by management or there being errors on the financial statements.

View of responsible official and planned corrective action:

Additional staff has been assigned to the Treasury unit and will be trained to complete the bank reconciliations more timely during the fiscal year. These reconciliations will be reviewed by the Treasury Manager or a supervisor.

FINDING 2011-03

JOURNAL ENTRIES

Criteria:

A fundamental element of an effective system of internal controls is the proper segregation of duties. The segregation of duties is a key element for all internal control systems. Proper segregation of duties prevents one person from having complete control over a financial reporting system. Good internal control over financial reporting is necessary to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted accounting principles.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

II. FINANCIAL STATEMENT FINDINGS

Condition:

Significant Deficiency - While testing the journal entries prepared during the preparation of the Comprehensive Annual Financial Report (CAFR), we noted the same individual has the ability to prepare, enter, and post a financial statement journal entry to the CAFR. We noted these “offline” adjustments are not subject to management review and approval prior or after posting to the CAFR.

Context:

As part of the CAFR preparation process, there are numerous journal entries required to prepare the County’s CAFR in conformity with generally accepted accounting principles. Many of these adjustments are elimination and reclassification adjustments.

Effect:

A lack of segregation of duties weakens the County’s internal control systems. We noted these “offline” adjustments are not subject to management review and approval prior to posting to the CAFR.

Cause:

The internal controls over the County’s financial reporting process is not properly designed to mitigate the risk of unauthorized adjustments from being posted to the annual financial statements.

Recommendation:

We recommend that the County implement policies and procedures designed to monitor all journal entries prepared and recorded in the County’s annual financial statements. The individuals reviewing and approving such journal entries should be familiar with generally accepted accounting principles.

View of responsible official and planned corrective action:

We concur and will have a qualified staff or manager review and approve all CAFR “offline” adjustments.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

The following findings represent significant deficiencies, material weaknesses, and/or instances of noncompliance including questioned costs that are required to be reported by OMB Circular A-133, section .510(a).

FINDING 2011-04

Program: Workforce Investment Act Cluster (Including ARRA)
CFDA No.: 17.258, 17.259, 17.277 and 17.278
Federal Agency: US Department of Labor
Passed-through: State of California Department of Employment Development
Award Year: FY 2010-2011
Compliance Requirement: Special Tests and Provisions

Criteria:

The *March 2011 OMB Circular A-133 Compliance Supplement* require recipients to identify to each subrecipient, and document at the time of subaward, and disbursement of funds, Federal award number, CFDA number, and the amount of ARRA funds; and (2) require their subrecipients to provide similar identification in their SEFA.

Condition Found:

Significant Deficiency, Instance of Non-Compliance - As a result of our review of disbursements of ARRA funds to the program's subrecipient, we noted two disbursements of ARRA funds where the County did not identify the CFDA number at the time of disbursement.

Questioned Costs:

No questioned costs were identified as a result of the procedures performed.

Context:

The disbursements made to subrecipients do not specifically identify all of the required elements as required by OMB Circular A-133. The County must separately identify to each subrecipient and document at the time of the subaward and disbursement of funds, the Federal award number, CFDA number and the amount of ARRA funds.

Effect:

Not properly disclosing the Federal award number, CFDA number, and the amount of ARRA funds at the time of disbursements to subrecipients could increase the risk of the subrecipients not knowing the Federal ARRA nature of their funding; and other related compliance requirements.

Cause:

The County did not maintain procedures to ensure that the Federal award number, CFDA number, and the amount of ARRA funds were identified to the subrecipients at the time of disbursement of the funds.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Recommendation:

We noted this is a repeat condition as a result of the FY 2010 Single Audit.

We recommend the County implement policies and procedures to ensure that the necessary information required by OMB Circular A-133 is disclosed to the subrecipients at the time of disbursement of ARRA funds.

View of Responsible Official and Planned Corrective Actions:

CFDA numbers are now included on all necessary contracts and sub-recipient disbursements. In addition, DESS has reviewed the active contract listing and for all contracts that will have reimbursements from federal funds; a letter was sent, under the director's signature, stating the applicable CFDA number.

It must be noted that ARRA funds are no longer being paid to sub-recipients; therefore, it is expected the finding of missing CFDA ARRA numbers shall be considered corrected.

FINDING 2011-05

Program: Workforce Investment Act Cluster (Including ARRA)

CFDA No.: 17.258, 17.259, 17.277 and 17.278

Federal Agency: US Department of Labor

Passed-through: State of California Department of Employment Development

Award Year: FY 2010-2011

Compliance Requirement: Reporting

Criteria:

Per the State of California Employment Development Department Directive of Quarterly and Monthly Financial Reporting Requirements the County is required to submit monthly or quarterly financial reports, depending on the grant code requirement, by the 20th of the month following the end of each reporting period.

In addition, the State of California Employment Development Department Directive requires the County to submit a special quarterly report to the EDD WSB through the ARRA Reporting Mailbox no later than ten day after the beginning of the month in which the quarter ends.

Condition Found:

Significant Deficiency, Instance of Non-Compliance - we noted the following based on our testing performed over Reporting:

- For 4 of the 10 financial reports tested, management did not review the report prior to submission.
- For 2 of the 4 special quarterly reports tested, the County did not submit the reports to the EDD WSB by the tenth day after the beginning of the month in which the quarter ended.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Questioned Costs:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the County's submission of financial and special reports.

Effect:

The information submitted on the financial and special reports are not being reported or reviewed in a timely manner. The lack of review prior to submittal could lead to inaccurate information being reported.

Cause:

The County was unable to ensure timely submittal and review of financial and special reports due to staffing shortages.

Recommendation:

We noted this is a repeat condition as a result of the FY 2009 and 2010 Single Audit.

We recommend the County implemented policy and procedures to insure financial and special reports are reviewed prior to submittal and submitted in a timely manner.

View of Responsible Official and Planned Corrective Actions:

Over the 09/10 fiscal year (FY), there were three different staff members responsible for processing the WIA claim. This was due to staffing changes, layoffs and retirements that resulted from budget cuts in that fiscal year. Therefore, these transitions resulted in short staffing, re-training periods for the staff involved and the need to obtain new system access from the State EDD office for those staff. The combination of these issues and reduced staff resources in the Fiscal Division resulted in late reports. However, effective with second quarter in the 10/11 fiscal year new staff was hired and trained to process the claim for this program. We expect that the finding of late reports will not be repeated in subsequent audits.

As for timely review of reports, the current procedures include management reviews of the Excel spreadsheets and General Ledger reports; this process is formalized by documenting the review and approval via Manager signoff on the worksheets.

COUNTY OF YOLO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2011-06

Program: Community Services Block Grant Cluster (Including ARRA)

CFDA No.: 93.569 and 93.710

Federal Agency: US Department of Health and Human Services

Passed-through: State of California Department of Community Services and Development

Award Year: FY 2010-2011

Compliance Requirement: Special Tests and Provisions

Criteria:

The *March 2011 OMB Circular A-133 Compliance Supplement* states that the a pass-through entity for ARRA funding is responsible for separately identified to each subrecipient, and documenting at the time of the sub-award and disbursement of funds, the Federal award number, CFDA number, and the amount of ARRA funds.

Condition Found:

Significant Deficiency, Instance of Non-Compliance – As a result of our testwork over the disbursement of ARRA funds, we noted the County is not properly disclosing the Federal award number, CFDA number, and the ARRA portion of the payment at the time of disbursement.

Questioned Costs:

No questioned costs were identified as a result of the procedures performed.

Context:

The disbursements made to subrecipients do not specifically identify all of the required elements as required by OMB Circular A-133. The County must separately identify to each subrecipient and document at the time of the subaward and disbursement of funds, the Federal award number, CFDA number and the amount of ARRA funds.

Effect:

Not properly disclosing the Federal award number, CFDA number, and the amount of ARRA funds at the time of disbursements to subrecipients could increase the risk of the subrecipients not knowing the Federal ARRA nature of their funding; and other related compliance requirements.

Cause:

The County did not maintain procedures to ensure that the Federal award number, CFDA number, and the amount of ARRA funds were identified to the subrecipients at the time of disbursement of the funds.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Recommendation:

We noted this is a repeat condition as a result of the FY 2010 Single Audit.

We recommend the County implement policies and procedures to ensure that the necessary information required by OMB Circular A-133 is disclosed to the subrecipients at the time of disbursement of ARRA funds.

View of Responsible Official and Planned Corrective Actions:

Subrecipients are provided with the Federal Award Number, CFDA number and the amount of ARRA funds at the time of grant award. This information is written into each grant agreement.

The ARRA nature of their funds is also provided to each subrecipient in the billing forms given to each subrecipient for their use in submitting claims against the grant award.

The department understands that funds must also be identified at the time of issuance and has implemented a process to correct this finding. This process will result in the inclusion of the required information in the check description to sub-recipients, effective with the March 2011 payments.

FINDING 2011-07

Program: Temporary Assistance to Needy Families Cluster (Including ARRA)

CFDA No.: 93.558 and 93.714

Federal Agency: US Department of Health and Human Services

Passed-through: California Department of Social Services

Award Year: FY 2010-2011

Compliance Requirement: Eligibility

Criteria:

The *March 2011 OMB Circular A-133 Compliance Supplement* requirements for Eligibility require that the pass-through entity determine client eligibility to provide reasonable assurance that amounts are provided to or on behalf of eligible clients in accordance with federal requirements.

Per the Eligibility Assistance Standards Manual section 40-181, l(k), "Documents and/or evidence required of the applicant/recipient to support the initial and/or continuing determination of eligibility must be received by the County on or before the appropriate deadline established by the county and/or in conjunction with each Eligibility Chapter or these regulations,"

Also, redeterminations are required to be completed at least once every twelve months per the EAS manual, section 40-181.2.

Condition Found:

Instance of Non-Compliance - Of the 60 cases selected for eligibility testwork, we noted 1 case where the SAWS 2 and SAWS 2A could not be provided for review. As a result, eligibility could not be substantiated.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Questioned Costs:

Our sample resulted in known questioned costs of \$661 which represents the benefit payment for the transactions with noted exceptions.

Context:

The condition noted above was identified during our examination of the eligibility files.

Effect:

Case data may not be current in the case file or the system, which could lead to initial and continuation eligibility errors, inaccurate benefit calculations, and benefit overpayments.

Cause:

This is primarily due to lack of secondary oversight to ensure that all forms are completed and signed prior to granting or re-determining benefit amounts.

Recommendation:

We noted this is a repeat condition as a result of the FY 2009 and FY 2010 Single Audit.

We recommend that the County clarify its established policies and procedures with regard to initial and ongoing eligibility determination, required adjustments to benefits, required documentation, maintenance of participant files, and ensure that such policies and procedures are formally documented and strictly adhered to by County personnel.

Views of Responsible Officials and Planned Corrective Actions:

In June 2011 we implemented Document Imaging, this software will capture all documentation submitted related to each case ensuring all documentation is in one location.

The SAWS2 and SAWS2A finding appear to be isolated instances but we will be reminding staff of the SAWS2 and SAWS2A requirement at our Quarterly Program meeting in June 2012.

COUNTY OF YOLO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2011-08

Program: Unaccompanied Alien Children Program
CFDA No.: 93.676
Federal Agency: US Department of Health and Human Services
Passed-through: N/A
Award Year: FY 2010-2011
Compliance Requirement: Allowable Cost and Activities

Criteria:

The *OMB Circular A-133*, Sub-part C, Section 300, Part B, states that the auditee is responsible for “maintaining internal control over Federal programs that provide reasonable assurance that the auditee is managing Federal awards in compliance with laws, regulations, and the provisions of contracts or grant agreements that could have a material effect on each of its Federal programs.” Internal control means a process, developed by the entity’s management and other personnel, designed to provide reasonable assurance regarding the achievement of objectives in the following categories: (1) Reliability of financial reporting; (2) Compliance with applicable laws and regulations; and (3) Effectiveness and efficiency of operations.

Condition Found:

Significant Deficiency – Program expenditures from July 2010 through the end of March 2011 lacked evidence of adequate management review and approval of the program expenditures. The department implemented corrective action for the last quarter of the fiscal year under audit.

Questioned Cost:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the costs incurred by the program for the fiscal year.

Effect:

The lack of a formal internal control over approving program expenditures could possibly result in unallowable costs under the program.

Cause:

This is primarily due to a lack of evidence of management review from July 2010 through March 2011. We noted management implemented corrective action following the FY 2010 single audit.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Recommendation:

We noted this is a repeat condition as a result of the FY 2010 Single Audit.

We recommend that the County continue to implement procedures requiring formal review and approval of each grant expenditure. These procedures should also be formally documented in a grant procedures manual.

View of Responsible Officials and Planned Corrective Actions:

The Probation Department implemented the recommendation when received in the fiscal year 2010 single audit dated March 2011. Unfortunately nine of the twelve months had already elapsed on fiscal year 2011 audit once the recommendation was received by management. VTD noted that the expenditures tested from April - June 2011 had the proper evidence of management approval.

FINDING 2011-09

Program: Unaccompanied Alien Children Program

CFDA No.: 93.676

Federal Agency: US Department Health and Human Services

Passed-through: N/A

Award Year: FY 2010-2011

Compliance Requirement: Reporting

Criteria:

In accordance with the Unaccompanied Alien Children Program grant agreement, "The Contractor shall submit Quarterly Progress Reports no later than 30 days after the end of each quarter."

Condition:

Instance of Non-Compliance - It was noted that two of the Quarterly Progress reports submitted to the Office of Refugee and Resettlement were not submitted within 30 days of the quarter end.

Questioned Costs:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the submission of the Quarterly Progress Reports to the Office of Refugee and Resettlement.

Effect:

Late reporting to the oversight agency may cause delayed reimbursements and/or removal of funding.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Cause:

The County was unable to ensure timely submittal due to a lack of staffing.

Recommendation:

We recommend the County implement policy and procedures to insure timely submittal of all reports.

View of Responsible Official and Planned Corrective Action:

The Superintendent now requires staff to submit all data for the quarterly report no later than the 15th day of the following month after the final month of the quarter. This will allow the timely filing of the report with the Federal Government.

In the event the Superintendent is not available to review and approve the quarterly report, his will appoint a designee to do so.

The Outlook calendaring system is now utilized to alert staff on a recurring basis when their reports are due.

FINDING 2011-10

Program: Medicaid Cluster (Including ARRA)

CFDA No.: 93.778

Federal Agency: US Department of Health and Human Services

Passed-through: California Department of Health Services

Award Year: FY 2010-2011

Compliance Requirement: Eligibility

Criteria:

The *March 2011 Office of Budget and Management (OMB) OMB Circular A-133 Compliance Supplement* requires that:

- 1) The County shall re-determine the eligibility of Medicaid recipients with respect to circumstances that may change (e.g., income eligibility), at least every 12 months.
- 2) The County shall utilize the Income and Eligibility Verification System (IEVS) to verify eligibility using wage information available from such agencies as the agencies administering State unemployment compensation laws, Social Security Administration, and the Internal Revenue Service to verify income eligibility and the amount of eligible benefits. The State of California has used IEVS since 1987 to verify income information received from applicants and recipients.
- 3) The County shall require a written signed application under penalty of perjury and included in each applicant's case records facts to support the County's decision on the application.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Condition Found:

Significant Deficiency, Instance of Non-Compliance - Of the 60 case files selected for testwork, we noted the following:

- 2 cases which did not have a signed SAWS1 or MC210
- 3 case files which did not have a completed DHCS0011 Receipt of Citizenship Verification for US citizens or a MC-13 Statement of Alienage or immigration status for Non-Citizens form was not included in the case
- 2 case files where the qualified alien status verification report was not included in the case file

Questioned Costs:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the County's eligibility process.

Effect:

The County increases its risk of non-compliance with eligibility requirements set forth in *OMB A-133 Compliance Supplement*.

Cause:

The County's existing procedures did not ensure that caseworkers consistently documented the review of the IEVS report and maintained documentation in the applicant's file to support proof of citizenship.

Recommendation:

We noted this is a repeat condition as a result of the FY 2010 Single Audit.

We recommend that the County implement procedures to ensure that IEVS reports, proof of citizenship and other eligibility forms are consistently documented in participant case files.

Views of Responsible Officials and Planned Corrective Actions:

In June 2011 we implemented Document Imaging, this software will capture all documentation submitted related to each case ensuring all documentation is in one location.

Training was provided on proof of citizenship (DHCS0011 or SAVE report) as well as the MC13 at the May 2011 Quarterly Program meeting and will continue to be an area reviewed when a full case review is conducted through random QC audits. A reminder will be given to staff at the June 2012 Quarterly Program meeting on these instances.

COUNTY OF YOLO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2011-11

Program: Medicaid Cluster- In Home Supportive Services Program (Including ARRA)

CFDA No.: 93.778

Federal Agency: US Department of Health and Human Services

Passed-through: State of California Department of Health Services

Award Year: FY 2010-2011

Compliance Requirement: Eligibility

Criteria:

The *March 2011 OMB Circular A-133 Compliance Supplement* requirements for Eligibility require that the pass-through entity determine client eligibility to provide reasonable assurance that amounts are provided to or on behalf of eligible participants in accordance with federal requirements. The Compliance Supplement also specifies that a redetermination of eligibility occurs at least every 12 months.

Condition Found:

Material Weakness, Material Instances of Non-Compliance - Of the 60 cases selected for eligibility testwork, we noted the following:

- 25 cases where the recipient redetermination of eligibility was performed untimely (outside of the 12 month requirement).
- 1 case where the YC-359 acknowledging that adult services worker had reviewed the form for accuracy and went over the fraud provisions with the recipient and provider was missing.

Questioned Cost:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the eligibility case files.

Effect:

Case data may not be accurate or current in the case file or cash management information payroll system (CMIPS), which could lead to initial and subsequent eligibility errors, inaccurate benefit calculations, and benefit overpayments. The County may become out of compliance with Federal and State program eligibility requirements and would be subject to sanctioning by these grantor agencies, resulting in a loss of funding.

Cause:

This is primarily due to a lack monitoring over the timeliness of annual eligibility re-determinations performed.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Recommendation:

We noted this is a repeat condition as a result of the FY 2010 Single Audit.

We recommend that the County clarify its established policies and procedures with regard to the initial and ongoing eligibility determination, maintenance of participant files, and ensure that such policies and procedures are formally documented and strictly adhered to by County personnel.

View of Responsible Officials and Planned Corrective Actions:

IHSS Reassessments

During FY 2009-2010 we experienced major staffing shortages; at times we had as few as four staff covering an average of 1,938 cases. As of February 2011, we are fully staffed with nine Adult Services Workers (ASW). During FY 2010-2011, IHSS staff has diligently worked to bring their caseloads up-to-date.

Overdue Assessments is a key subject that is reviewed frequently at unit meetings and one-on-one supervision meetings. Each ASW is given a monthly report indicating their currently due assessments as well as those due in the following two months. Along with this planning tool, each ASW receives an overdue assessment report. Each ASW reviews these reports to determine the best approach at completing the currently due as well as overdue assessments. The IHSS supervisor oversees this process and assists the ASW in developing a plan to complete their assessments/overdue assessments if needed.

The California Department of Social Services has set a standard that counties should not have more than 10% of their caseload in an overdue status. Yolo County met this standard in FY 2010-2011 with an average of 8.78% of our total caseload having an overdue status.

Completion of Forms (YC 359)

The importance of accurate and complete forms has been addressed at unit meetings, one-on-one supervision meetings and IHSS-Quality Assurance case reviews. Staff has been given the opportunity to discuss best practices and problem solve with each other and their supervisor to help make the process of completing forms in an accurate and expeditious manner a part of their normal work routine. In addition to receiving training on how to complete these forms, case files are routinely monitored to ensure the forms are accurately completed.

COUNTY OF YOLO, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

FINDING 2011-12

Program: Edward Byrne Memorial Competitive Grants-ARRA

CFDA No.: 16.808

Federal Agency: US Department of Justice

Passed-through: N/A

Award Year: FY 2010-2011

Compliance Requirement: Reporting

Criteria:

A fundamental element of an effective system of internal controls is the proper segregation of duties. Proper segregation of duties provides for a system of checks and balances such that the functions of one employee are subject to review through the performance of the interrelated functions of another employee.

Condition Found:

Significant Deficiency – As a result of our audit procedures, we noted there was no documentary evidence of management’s review and approval over the following reports:

- Quarterly ARRA 1512 Reports
- Quarterly Performance Measurement Tool Reports
- Quarterly Federal Financial Report - FFR425 (GMS) Reports

Questioned Cost:

No questioned costs were identified as a result of the procedures performed.

Context:

The condition noted above was identified during our examination of the reports submitted under the program.

Effect:

The lack of a formalized review process could lead to reports not being available for review, being misstated, and/or not submitted in a timely manner.

Cause:

Management does not have a formalized management review process in place for reports submitted under the program.

Recommendation:

We recommend that the County implement policies and procedures to ensure a formalized review process of submitted reports is in place under the program.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

View of Responsible Officials and Planned Corrective Actions:

Yolo County probation implemented new policies and procedures to ensure that a formalized review process for reports is in place under the program.

FINDING 2011-13

Program: Child Support Enforcement (Including ARRA)

CFDA No.: 93.563

Federal Agency: US Department of Health and Human Services

Passed-through: State of California Department of Child Support Services

Award Year: FY 2010-2011

Compliance Requirement: Special Tests and Provisions- Separate Accountability of ARRA Funds

Criteria:

The *March 2011 OMB Circular A-133 Compliance Supplement* requires Federal agencies must require recipients to agree to maintain records that identify adequately the source and application of ARRA awards.

Condition Found:

Instance of Non-Compliance – The County did not separately account for the receipt and disbursement of ARRA funds for the program.

Questioned Costs:

No questioned costs were identified as a result of the procedures performed.

Context:

The County must separately account for ARRA funds.

Effect:

Records are not properly maintained to track the receipt and use of ARRA funds.

Cause:

The County did not maintain procedures to ensure that ARRA funds were separately accounted for under the program.

Recommendation:

We recommend the County implement policies and procedures to ensure that ARRA funds are accounted for separately under the program.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS, Continued
FOR THE FISCAL YEAR ENDED JUNE 30, 2011**

III. FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

View of Responsible Official and Planned Corrective Actions:

The Department acknowledges that the County did not separately account for ARRA funds received. This is primarily due to the process in which the funds are received from the State of California DCSS. The only form of notification for the amount of ARRA funds the County receives is via LCSA Letters (10-17) from the State of California DCSS which states the "Estimated" ARRA funds in our allocation. As the ARRA funds are not accounted for separately by the State of California DCSS when received by the County, we have no way of knowing the amount sent to us, therefore the county recognizes that this money is expended first before any other State or Federal funding. Furthermore, the ARRA funding is no longer part of the allocation received by the State of California. The program ended in FY 10/11 so recommendation to ensure ARRA funds are accounted for separately is no longer viable course of action.

COUNTY OF YOLO, CALIFORNIA

**SCHEDULE OF PRIOR YEAR FINDINGS
FOR THE YEAR THE FISCAL YEAR ENDED JUNE 30, 2011**

Summarized below is the current status of all audit findings reported in the prior year audit’s schedule of audit findings and questioned costs.

Finding No.	Program	CFDA No.	Compliance Requirement	Status
2010-01	Timely Preparation of the Financial Statements	N/A	N/A	Not Implemented (See Finding 2011-01)
2010-02	Supplemental Nutrition Assistance Program Cluster (Including ARRA)	10.561	Special Tests and Provisions – ADP System for SNAP	Implemented
2010-03	Workforce Investment Act Cluster (Including ARRA)	17.258, 17.259 and 17.260*	Special Tests and Provisions	Not Implemented (See Finding 2011-04)
2010-04	Workforce Investment Act Cluster (Including ARRA)	17.258, 17.259 and 17.260*	Reporting	Not Implemented (See Finding 2011-05)
2010-05	Airport Improvement Program, ARRA Airport Improvement Program	20.106	Reporting	Implemented
2010-06	Highway, Planning and Construction Cluster (Including ARRA)	20.205	Procurement and Suspension and Debarment	Implemented
2010-07	Community Services Block Grant Cluster (Including ARRA)	93.569 and 93.710	Special Tests and Provisions	Not Implemented (See Finding 2011-06)
2010-08	Temporary Assistance for Needy Families Cluster (Including ARRA)	93.558 and 93.714	Special Tests and Provisions – Income Eligibility and Verification System	Implemented
2010-09	Temporary Assistance to Need Families Cluster (Including ARRA)	93.558 and 93.714	Eligibility	Not Implemented (See Finding 2011-07)
2010-10	Temporary Assistance for Needy Families Cluster (Including ARRA)	93.558 and 93.714	Subrecipient Monitoring	Implemented
2010-11	Unaccompanied Alien Children Program	93.676	Allowable Cost and Activities	Not Implemented (See Finding 2011-08)
2010-12	Unaccompanied Alien Children Program	93.676	Procurement and Suspension and Debarment	Implemented
2010-13	Medicaid Cluster (Including ARRA)	93.778	Eligibility	Not Implemented (See Finding 2011-10)
2010-14	Medicaid Cluster – In Home Supportive Services Program (Including ARRA)	93.778	Eligibility	Not Implemented (See Finding 2011-11)

* CFDA No. 17.260 has been replaced with CFDA No. 17.277 and 17.278

COUNTY OF YOLO, CALIFORNIA

SUPPLEMENTAL SCHEDULE OF COMMUNITY SERVICES BLOCK GRANT
FOR FISCAL YEAR ENDED JUNE 30, 2011

Contract #09F-5154 ARRA
7/1/09 - 9/30/10

2008 Revenues	7/1/2009 - 6/30/2010	7/1/2010 - 6/30/2011	Totals	Total Budget
Grant Revenue	\$ 109,961	\$ 361,992	\$ 471,953	\$ 472,392
Interest Income	-	-	-	-
Other Income	-	-	-	-
Total Revenue	<u>\$ 109,961</u>	<u>\$ 361,992</u>	<u>\$ 471,953</u>	<u>\$ 472,392</u>

Expenditures

Administrative Costs

Salaries and Wages	\$ 30,740	\$ 2,571	\$ 33,311	\$ 32,686
Fringe Benefits	10,389	1,338	11,727	12,351
Other Costs	9,460	742	10,202	10,359
Subtotal Administrative Costs:	<u>\$ 50,589</u>	<u>\$ 4,651</u>	<u>\$ 55,240</u>	<u>\$ 55,396</u>

Program Costs

Salaries and Wages	72,700	68,504	141,204	129,800
Fringe Benefits	41,624	26,821	68,445	73,986
Operating expense and equipment	29,495	11,757	41,252	47,175
Sub-Contractors	99,619	66,193	165,812	166,035
Total Non-Personnel Costs	<u>\$ 243,438</u>	<u>\$ 173,275</u>	<u>\$ 416,713</u>	<u>\$ 416,996</u>
Total Expenditures	<u>\$ 294,027</u>	<u>\$ 177,926</u>	<u>\$ 471,953</u>	<u>\$ 472,392</u>

Contract #09F-5182, 2009 ARRA
7/1/09 - 9/30/10

Revenues	7/1/2009 - 6/30/2010	7/1/2010 - 6/30/2011	Totals	Total Budget
Grant Revenue	\$ 6,233	\$ 37,460	\$ 43,693	\$ 44,866
Interest Income	-	-	-	-
Other Income	-	-	-	-
Total Revenue	<u>\$ 6,233</u>	<u>\$ 37,460</u>	<u>\$ 43,693</u>	<u>\$ 44,866</u>

Expenditures

Administrative Costs

Salaries and Wages	\$ 1,341	\$ 1,125	\$ 2,466	\$ 2,466
Fringe Benefits	747	568	1,315	1,315
Operating expense	-	392	392	480
Subtotal Administrative Costs:	<u>\$ 2,088</u>	<u>\$ 2,085</u>	<u>\$ 4,173</u>	<u>\$ 4,261</u>

Program Costs

Salaries and Wages	\$ 4,147	\$ 6,567	\$ 10,714	\$ 10,713
Fringe Benefits	1,987	2,685	4,672	4,672
Operating expense	-	5,302	5,302	1,020
Equipment expense	2,380	-	2,380	7,748
Sub-Contractors	3,698	12,754	16,452	16,452
Total Non-Personnel Costs	<u>\$ 12,212</u>	<u>\$ 27,308</u>	<u>\$ 39,520</u>	<u>\$ 40,605</u>
Total Expenditures	<u>\$ 14,300</u>	<u>\$ 29,393</u>	<u>\$ 43,693</u>	<u>\$ 44,866</u>

COUNTY OF YOLO, CALIFORNIA

SUPPLEMENTAL SCHEDULE OF COMMUNITY SERVICES BLOCK GRANT, Continued
FOR FISCAL YEAR ENDED JUNE 30, 2011

Contract #10F-4054, 2010
1/1/010 - 05/31/11

<u>Revenues</u>	7/1/2009 - 6/30/2010	7/1/2010 - 6/30/2011	Totals	Total Budget
Grant Revenue	\$ 29,098	\$ 250,767	\$ 279,865	\$ 279,865
Interest Income	-	-	-	-
Other Income	-	-	-	-
Total Revenue	<u>\$ 29,098</u>	<u>\$ 250,767</u>	<u>\$ 279,865</u>	<u>\$ 279,865</u>
Expenditures				
Administrative Costs				
Salaries and Wages	\$ 16,727	\$ 13,492	\$ 30,219	\$ 28,203
Fringe Benefits	8,098	7,346	15,444	16,076
Other Costs	5,710	3,915	9,625	11,009
Subtotal Administrative Costs:	<u>\$ 30,535</u>	<u>\$ 24,753</u>	<u>\$ 55,288</u>	<u>\$ 55,288</u>
Program Costs				
Salaries and Wages	\$ 3,984	\$ 27,900	\$ 31,884	\$ 30,153
Fringe Benefits	1,492	12,457	13,949	15,680
Other Costs	6,286	6,458	12,744	12,744
Sub-Contractors	60,587	105,413	166,000	166,000
Total Non-Personnel Costs	<u>\$ 72,349</u>	<u>\$ 152,228</u>	<u>\$ 224,577</u>	<u>\$ 224,577</u>
Total Expenditures	<u>\$ 102,884</u>	<u>\$ 176,981</u>	<u>\$ 279,865</u>	<u>\$ 279,865</u>

Contract #11F-4254, 2011
1/1/010 - 12/31/10

<u>Revenues</u>	7/1/2009 - 6/30/2010	7/1/2010 - 6/30/2011	Totals	Budget
Grant Revenue	-	\$ 51,979	\$ 51,979	\$ 279,865
Interest Income	-	-	-	-
Other Income	-	-	-	-
Total Revenue	<u>\$ -</u>	<u>\$ 51,979</u>	<u>\$ 51,979</u>	<u>\$ 279,865</u>
Expenditures				
Administrative Costs				
Salaries and Wages	\$ -	\$ 25,265	25,265	\$ 29,876
Fringe Benefits	-	11,765	11,765	14,403
Operating expenses and equipment	-	1,079	1,079	1,095
Other Costs	-	7,080	7,080	10,287
Subtotal Administrative Costs:	<u>\$ -</u>	<u>\$ 45,189</u>	<u>\$ 45,189</u>	<u>\$ 55,661</u>
Program Costs				
Salaries and Wages	\$ -	\$ 15,512	15,512	\$ 29,779
Fringe Benefits	-	8,825	8,825	15,680
Other Costs	-	6,196	6,196	12,745
Sub-Contractors	-	90,611	90,611	166,000
Total Non-Personnel Costs	<u>\$ -</u>	<u>\$ 121,144</u>	<u>\$ 121,144</u>	<u>\$ 224,204</u>
Total Expenditures	<u>\$ -</u>	<u>\$ 166,333</u>	<u>\$ 166,333</u>	<u>\$ 279,865</u>