

**COUNTY OF YUBA**  
**SINGLE AUDIT REPORT**  
**JUNE 30, 2011**

**COUNTY OF YUBA**

Single Audit Report  
For the Year Ended June 30, 2011

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

To the Honorable Members of the Board of Supervisors  
of County of Yuba  
Marysville, California

We have audited the accompanying 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 Yuba, 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 28, 2012. Our report includes 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 Yuba County Water Agency 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

In planning and performing our audit, we considered the County of Yuba'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.

To the Honorable Members of the Board of Supervisors  
of County of Yuba

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Yuba'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 and use of 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  
March 28, 2012



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

To the Honorable Members of the Board of Supervisors  
of County of Yuba  
Marysville, California

Compliance

We have audited the compliance of the County of Yuba (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its 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, regulation, 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.

The County's basic financial statements include the operations of the Yuba County Housing Authority, which received \$2,182,730 in federal awards which is not included in the schedule during the year ended June 30, 2011. Our audit, described below, did not include the operations of the Yuba County Housing Authority because the Authority engaged us to perform an audit in accordance with OMB Circular A-133, which we reported on separately in our report dated March 5, 2012.

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

To the Honorable Members of the Board of Supervisors  
of County of Yuba

In our opinion, the County of Yuba complied, in all material respects, with the requirements referred to above that have a direct and material effect on each of its major federal programs for the year ended June 30, 2011.

#### Internal Control Over Compliance

The management of the County of Yuba 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 in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Yuba as of and for the year ended June 30, 2011, and have issued our report thereon dated March 28, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

To the Honorable Members of the Board of Supervisors  
of County of Yuba

The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

The supplementary schedules 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 management, the Board of Supervisors, 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  
March 28, 2012

**COUNTY OF YUBA**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Agriculture</u>			
Direct Program:			
Water and Waste Disposal Systems for Rural Communities	10.760	--	\$ 761,294
Passed through State Department of Food and Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care - Japanese Dodder	10.025	09-8520-1081-CA	7,221
Plant and Animal Disease, Pest Control, and Animal Care - GWSS	10.025	09-8500-0484-CA	4,021
Subtotal CFDA Number 10.025			<u>11,242</u>
Passed through State Department of Education:			
School Breakfast Program	10.553	--	5,365
National School Lunch Program	10.555	--	72,411
Subtotal Child Nutrition Cluster			<u>77,776</u>
Passed through State Department of Forestry and Fire:			
Cooperative Law Enforcement Program - Campgrounds	10.664	07-LE-11051360-050	7,528
Cooperative Law Enforcement Program - Controlled Substance	10.664	07-LE-11051360-050	4,000
Subtotal CFDA Number 10.664			<u>11,528</u>
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program - C-IV	10.561	--	49,733
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program- NAFS	10.561	--	1,567,835
Subtotal CFDA Number 10.561			<u>1,617,568</u>
Passed through State Controller's Office:			
Schools and Roads - Grants to States: Title I	10.665	--	76,608
Schools and Roads - Grants to States: Title III	10.665	--	27,038
Subtotal CFDA Number 10.665			<u>103,646</u>
Total U.S. Department of Agriculture			<u>\$ 2,583,054</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.



**COUNTY OF YUBA**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Commerce</u>			
Passed through State Department of Public Health:			
Centers for Disease Control and Prevention - PHER	11.206	--	\$ 10,656
Total U.S. Department of Commerce			<u>\$ 10,656</u>
<u>U. S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Community Development:			
Community Development Block Grant/State's Program	14.228	--	47,624
Community Development Block Grant/State's Program	14.228	--	221,755
Community Development Block Grants/State's Program	14.228	08-STBG-4840	193,393
Community Development Block Grants/State's Program - Outstanding Loan Balance	14.228	--	5,142,339
Subtotal CFDA Number 14.228			<u>5,605,111</u>
HOME Investment Partnerships Program - Outstanding Loan Balance	14.239	--	836,367
Subtotal CFDA Number 14.239			<u>836,367</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 6,441,478</u>
<u>U. S. Department of Justice</u>			
Direct Programs:			
Equitable Sharing Agreement - Asset Forfeiture	16.000	--	6,943
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0598	105,150
Bulletproof Vest Partnership Program	16.607	--	1,837
Edward Byrne Memorial Formula Grant Program - Domestic Cannabis Eradication Program	16.579	2010-61	20,000
Edward Byrne Memorial Justice Assistance Grant Program	16.738	--	23,781
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-2151	20,462
Subtotal Direct Programs			<u>178,173</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF YUBA**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Justice</u> (continued)			
Passed through California Emergency Management Agency:			
Special Emphasis Victim Program	16.575	SE09190580	\$ 27,698
Elder Abuse and Advocacy Program	16.575	EA09120580	16,011
Child Abuse Treatment and Advocacy	16.575	AT09060580&AT10070580	138,752
Victim Witness Assistance Program	16.575	VW10240580	61,322
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV10010580	91,920
Subtotal CFDA Number 16.575			<u>335,703</u>
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	ZO09010580	92,903
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Yuba County Drug Impact Program Revitalization	16.804	ZA09010580	179,847
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Evidence-based Probation Supervision Recovery	16.804	ZP09010580	43,607
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Yuba County Drug Impact Program	16.804	DC10230580	152,990
Subtotal			<u>469,347</u>
Subtotal Pass-Through			<u>805,050</u>
Passed through Department of Corrections and Rehabilitation:			
Juvenile Accountability Block Grants	16.523	178-05	165,184
Subtotal Pass-Through			<u>165,184</u>
Total U.S. Department of Justice			<u>\$ 1,148,407</u>
<u>U. S. Department of Transportation</u>			
Direct Program:			
Airport Improvement Program	20.106	--	942,648
Subtotal Direct Program			<u>942,648</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF YUBA**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Transportation</u> (continued)			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	STPLH-5916 (046)	\$ 1,461
Highway Planning and Construction	20.205	HPLUL-5916 (072)	2,471,474
Highway Planning and Construction	20.205	HSIPL-5919 (076)	218,477
Highway Planning and Construction	20.205	HRRRL-5919 (073)	5,096
Highway Planning and Construction	20.205	STPL-5916 (077)	282,258
Highway Planning and Construction	20.205	HRRRL-5916 (078)	49,951
Highway Planning and Construction	20.205	HSIPL-5919 (085)	44,133
Highway Planning and Construction	20.205	HSIPL-5916 (086)	4,260
Highway Planning and Construction	20.205	CML-5916 (091)	3,570
Highway Planning and Construction	20.205	STPL-5916 (094)	5,142
Highway Planning and Construction	20.205	BRLO-5916 (014)	324,428
Highway Planning and Construction	20.205	BRLS-5916 (029)	17,176
Highway Planning and Construction	20.205	BPMP-5916 (064)	986
Highway Planning and Construction	20.205	BRLO-5916 (074)	63,603
Highway Planning and Construction	20.205	BRLO-5916 (071)	72,848
Highway Planning and Construction	20.205	BRLS-5916 (065)	112,312
Highway Planning and Construction	20.205	SPOA-5916 (089)	33,696
Highway Planning and Construction	20.205	BRLO-5916 (087)	2,584
ARRA - Highway Planning and Construction	20.205	ESPL-5916 (083)	189,071
Subtotal CFDA Number 20.205			<u>3,902,526</u>
Total U.S. Department of Transportation			<u>\$ 4,845,174</u>
<u>U. S. Department of Health and Human Services</u>			
Passed through State Department of Public Health:			
Center for Disease Control & Prevention	93.069	--	115,032
Maternal & Child Health	93.110	--	27,894
Maternal & Child Health	93.994	--	101,796
Subtotal Pass-Through			<u>244,722</u>

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF YUBA**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Health and Human Services</u> (continued)			
Passed through Secretary of State:			
Voting Access for Individuals with Disabilities - Grants to States	93.617	09G26109	\$ 12,263
Voting Access for Individuals with Disabilities - Grants to States	93.617	09G26155	4,940
Subtotal CFDA Number 93.617			17,203
Passed through State Department of Health Care Services:			
Children's Health Insurance Program	93.767	--	14,115
Targeted Case Management	93.778	58-0712	243,447
California Children's Services	93.778	--	81,507
Medical Assistance Program - Administration	93.778	--	1,973,434
Medical Assistance Program - C-IV	93.778	--	81,733
Medical Assistance Program - CMIPS	93.778	--	108,020
Child Health and Disability Program	93.778	--	71,600
Medical Assistance Program - Foster Care	93.778	--	39,506
Medical Assistance Program - Adult Protective Services	93.778	--	113,571
Child Welfare Services Title XIX Medical Assistance Prog	93.778	--	291,867
Medical Assistance Program - In Home Supportive Service	93.778	--	643,243
Medical Assistance Program - IHSS - Public Authority	93.778	--	314,704
Subtotal Pass-Through			3,976,747
Passed through State Department of Aging:			
Multi-Senior Services Program (MSSP)	93.778	--	132,570
Subtotal Pass-Through			132,570
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families - Assistance	93.558	--	6,394,569
Child Welfare Services (TANF)	93.558	--	325,611
Temporary Assistance for Needy Families - C-IV	93.558	--	47,037
Temporary Assistance for Needy Families - Administrator	93.558	--	4,795,032
Subtotal CFDA Number 93.558			11,562,249

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF YUBA**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Health and Human Services</u> (continued)			
Passed through State Department of Social Services (continued):			
Foster Care - Title IV-E - Assistance	93.658	--	\$ 24,229
Foster Care - Title IV-E	93.658	--	29,903
Foster Care - Title IV-E - Child Welfare Services	93.658	--	1,213,024
Foster Care - Title IV-E	93.658	--	67,121
Foster Family Home Licensing	93.658	--	16,896
Foster Care Title IV-E - SACWIS	93.658	--	28,883
Foster Care Assistance EA Foster Care	93.658	--	898,072
KINGAP	93.658	--	1,200
ARRA - Foster Care - Title IV-E	93.658	--	60,465
Subtotal CFDA Number 93.658			2,339,793
Adoption Assistance - Assistance	93.659	--	2,998,996
Adoption Assistance - Administration	93.659	--	26,620
Adoption Assistance - Nonrecurring Expense	93.659	--	1,647
Adoption County Counsel	93.659	--	129
ARRA - Adoption Assistance	93.659	--	297,482
Subtotal CFDA Number 93.659			3,324,874
Promoting Safe and Stable Families	93.556	--	75,231
Child Welfare Services - State Grants	93.645	--	78,733
CWS Title XX Ledger Shift/Augment	93.667	--	91,969
Independent Living Program	93.674		74,271
Subtotal			320,204
Subtotal Pass-Through			17,547,120
Passed through the State Department of Child Support Services:			
Child Support Enforcement	93.563	--	2,050,417
ARRA - Child Support Enforcement	93.563	--	100,631
Subtotal CFDA Number 93.563			2,151,048

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF YUBA**

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Health and Human Services</u> (continued)			
Passed through the State Department Community Services and Development:			
Community Services Block Grant	93.569	10F-4050	\$ 193,361
Community Services Block Grant	93.569	10F-4055	188,488
Community Services Block Grant	93.569	11F-4250	68,003
Community Services Block Grant	93.569	11F-4255	92,160
ARRA - Community Services Block Grant	93.710	09F-5150	97,543
ARRA - Community Services Block Grant	93.710	09F-5155	146,089
Subtotal CSBG Cluster			785,644
Total U.S. Department of Health & Human Services			\$ 24,855,054
<u>U.S. Department of Homeland Security</u>			
Passed through California Emergency Management Agency:			
FY 10 Emergency Management Performance Grant	97.042	2010-0044	137,039
FY 08 Homeland Security Grant Program	97.073	2008-0006	28,150
FY 09 Homeland Security Grant Program	97.073	2009-0019	61,358
FY 10 Homeland Security Grant Program	97.073	2010-85	141,389
Subtotal CFDA Number 97.073			230,897
Public Safety Interoperable Communications Program	97.074	2007-2008	121,734
Subtotal Pass-Through			489,670
Total U.S. Department of Homeland Security			\$ 489,670
Total Expenditures of Federal Awards			\$ 40,373,493

See accompanying Notes to the Schedule of Expenditures of Federal Awards.

# COUNTY OF YUBA

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

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal awards programs of the County of Yuba (County), with the exception of Yuba County Housing Authority, which expended \$2,182,730 of federal awards, and was subject to a separate single audit by independent auditors. The County'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 governmental agencies, are included in the Schedule.

Note 2: **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is prepared using the modified accrual method of accounting when federal expenditures are incurred in the governmental funds and the accrual method of accounting when the federal expenditures are incurred in the proprietary funds. 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*, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

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, Special Revenue and Enterprise funds.

Note 4: **Subrecipients**

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

<u>Federal CFDA#</u>	<u>Program</u>	<u>Amount</u>
10.665	Schools and Roads – Grants to States: Title III	\$ 32,000
14.228	Community Development Block Grants/State's Program	44,246
93.569	Community Services Block Grant	542,012
93.710	ARRA – Community Services Block Grant	243,632
97.073	Homeland Security Grant Program	120,121

**COUNTY OF YUBA**

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

Note 5: **Loans with Continuing Compliance Requirement**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of July 1, 2010 and June 30, 2011 as follows:

Federal CFDA#	Program Title	Amount Outstanding	
		July 1, 2010	June 30, 2011
14.228	Community Development Block Grant/State's Program	\$ 3,984,217	\$ 5,142,339
14.228	Community Development Block Grant/State's Program (Economic Development Initiative	221,755	196,217
14.239	HOME Investment Partnerships Program	<u>836,367</u>	<u>836,367</u>
	Total	<u>\$ 5,042,339</u>	<u>\$ 6,174,923</u>

Note 6: **Program Clusters**

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

JAG Program Cluster:

16.738	Edward Byrne Memorial Justice Assistance Grant Program	\$ 23,781
16.803	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	92,903
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	20,462
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government – Yuba County Drug Impact Program Revitalization	179,847
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government – Evidence-based Probation Supervision Recovery	43,607
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government – Yuba County Drug Impact Program	<u>152,990</u>
	Total	<u>\$ 513,590</u>



**COUNTY OF YUBA**

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

Note 6: **Program Clusters** (continued)

Child Nutrition Cluster:

10.553	School Breakfast Program	\$ 5,365
10.555	National School Lunch Program	<u>72,411</u>
	Total	<u>\$ 77,776</u>

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 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.

Note 8: **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 presents totals of all programs under 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>
16.804	\$ 396,906
93.778	\$ 4,095,202

Note 9: **Department of Aging Federal/State Share**

During the fiscal year ended June 30, 2011, the County expended the following amounts under grants which pass through the California Department of Aging:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.778	\$ 132,570	\$ 89,887

**COUNTY OF YUBA**

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

**Section 1**

Financial Statements

Summary of Auditor's Results

- |  |               |
|--|---------------|
| 1. Type of auditor's report issued:  | Unqualified   |
| 2. Internal controls over financial reporting:                                 |               |
| a. Material weaknesses identified?   | No            |
| b. Significant deficiency 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?  | No            |
| b. Significant deficiency identified not considered to be material weaknesses?  | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:  | Unqualified   |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:  |               |

CFDA Number

Name of Federal Program

- |                |  |
|----------------|--|
| 10.561         | State Administrative Matching Grants for Supplemental Nutrition Assistance Program |
| 93.558         | Temporary Assistance for Needy Families  |
| 93.569, 93.710 | Community Services Block Grant Cluster   |
| 93.659         | Adoption Assistance Program  |
| 93.778         | Medical Assistance Program   |

**COUNTY OF YUBA**

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

**Section 1** (continued)

- |   |              |
|---|--------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs?       | \$ 1,211,205 |
| 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

None Reported.

**COUNTY OF YUBA**

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

Finding/Program

Findings/Noncompliance

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None Reported.

**COUNTY OF YUBA**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2011

<u>Program</u>	<u>Status of Prior Year Audit Findings</u>
<b>Finding 10-SA-1</b>  Temporary Assistance for Needy Families (TANF) CFDA 93.558  Award No. n/a Year: 2009/2010	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i>  <u>Recommendation</u>  We recommend the department establish and communicate a policy designed to ensure that IEVS information is requested, received, reviewed, and documented. We further recommend the Department establish procedures to monitor its adherence to the policy.  <u>Status</u>  Implemented.
<b>Finding 10-SA-2</b>  Adoption Assistance Program CFDA 93.659  Award No. n/a Year: 2009/2010  and  ARRA - Adoption Assistance Program CFDA 93.659  Award No. n/a Year: 2009/2010	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility</i>  <u>Recommendation</u>  We recommend the Department instruct eligibility staff to ensure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified as not having a properly-executed AAP-4, we recommend a supervisor review the case file to ensure that the aid code for the case is correct.  <u>Status</u>  Implemented.

**COUNTY OF YUBA**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2011

<u>Program</u>	<u>Status of Prior Year Audit Findings</u>
<b>Finding 10-SA-3</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Adoption Assistance Program CFDA 93.659	<i>Pass-Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility</i>
Award No. n/a Year: 2009/2010	<u>Recommendation</u>
and	We recommend the Department instruct eligibility staff to ensure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified as not having a properly-executed AAP-4, we recommend a supervisor review the case file to ensure that the aid code for the case is correct.
ARRA - Adoption Assistance Program CFDA 93.659	<u>Status</u>
Award No. n/a Year: 2009/2010	Implemented.
<b>Finding 10-SA-4</b>	<i>Federal Agency: 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 Aging</i> <i>Compliance Requirement: Eligibility</i>
Award No. n/a Year: 2009/2010	<u>Recommendation</u>
and	We recommend implementation of a review process to ensure the required annual redeterminations for the Medi-Cal Assistance Program are conducted.
ARRA – Medical Assistance Program CFDA 93.778	<u>Status</u>
Award No. n/a Year: 2009/2010	Implemented.

**COUNTY OF YUBA**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2011

<u>Program</u>	<u>Status of Prior Year Audit Findings</u>
<b>Finding 10-SA-5</b>	<i>Federal Agency: 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 Aging</i>
	<i>Compliance Requirement: Eligibility (IEVS)</i>
	<u>Recommendation</u>
Award No. n/a Year: 2009/2010	We recommend the Department establish and communicate a policy designed to ensure that IEVS information is requested, received, reviewed, and documented. We further recommend the Department establish procedures to monitor its adherence to the policy.
and	
ARRA – Medical Assistance Program CFDA 93.778	<u>Status</u>
	Implemented.
Award No. n/a Year: 2009/2010	

**SUPPLEMENTARY SCHEDULES  
OF  
THE CALIFORNIA EMERGENCY  
MANAGEMENT AGENCY  
AND  
THE DEPARTMENT OF CORRECTIONS  
AND REHABILITATION PROGRAMS  
GRANTS EXPENDITURES  
AND  
THE UNITED STATES DEPARTMENT OF AGRICULTURE  
WATER AND WASTE DISPOSAL SYSTEMS  
FOR RURAL COMMUNITIES**



**COUNTY OF YUBA**

Schedule of the California Emergency Management Agency  
and the Department of Corrections and Rehabilitation Grants Expenditures  
For the Year Ended June 30, 2011

**California Emergency Management Agency Grants**

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
<b>SE09190580 - Special Emphasis Victim Program</b>						
Personal services	\$ 136,202	\$ 27,698	\$ 163,900	\$ 27,698	\$ --	\$ --
Operating expenses	1,100	--	1,100	--	--	--
Totals	<u>\$ 137,302</u>	<u>\$ 27,698</u>	<u>\$ 165,000</u>	<u>\$ 27,698</u>	<u>\$ --</u>	<u>\$ --</u>
<b>EA09120580 - Elder Abuse and Advocacy Program</b>						
Personal services	\$ 37,001	\$ 13,501	\$ 50,502	\$ 13,501	\$ --	\$ --
Operating expenses	326	2,510	2,836	2,510	--	--
Totals	<u>\$ 37,327</u>	<u>\$ 16,011</u>	<u>\$ 53,338</u>	<u>\$ 16,011</u>	<u>\$ --</u>	<u>\$ --</u>
<b>AT09060580 &amp; AT10070580 - Child Abuse Treatment and Advocacy</b>						
Personal services	\$ 174,242	\$ 137,502	\$ 311,744	\$ 137,502	\$ --	\$ --
Operating expenses	10,300	1,250	11,550	1,250	--	--
Totals	<u>\$ 184,542</u>	<u>\$ 138,752</u>	<u>\$ 323,294</u>	<u>\$ 138,752</u>	<u>\$ --</u>	<u>\$ --</u>
<b>VW10240580 - Victim Witness Assistance Program</b>						
Personal services	\$ 122,273	\$ 61,322	\$ 183,595	\$ 61,322	\$ --	\$ --
Operating expenses	13,791	--	13,791	--	--	--
Totals	<u>\$ 136,064</u>	<u>\$ 61,322</u>	<u>\$ 197,386</u>	<u>\$ 61,322</u>	<u>\$ --</u>	<u>\$ --</u>
<b>UV10010580 - Unserved/Underserved Victim Advocacy and Outreach</b>						
Personal services	\$ --	\$ 89,877	\$ 89,877	\$ 89,877	\$ --	\$ --
Operating expenses	--	2,043	2,043	2,043	--	--
Totals	<u>\$ --</u>	<u>\$ 91,920</u>	<u>\$ 91,920</u>	<u>\$ 91,920</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF YUBA**

Schedule of the California Emergency Management Agency  
and the Department of Corrections and Rehabilitation Grants Expenditures  
For the Year Ended June 30, 2011

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
<b>ZO09010580 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories</b>						
Personal services	\$ --	\$ 77,312	\$ 77,312	\$ 77,312	\$ --	\$ --
Operating expenses	--	15,591	15,591	15,591	--	--
Totals	<u>\$ --</u>	<u>\$ 92,903</u>	<u>\$ 92,903</u>	<u>\$ 92,903</u>	<u>\$ --</u>	<u>\$ --</u>
<b>ZA09010580 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Yuba County Drug Impact Program Revitalization</b>						
Personal services	\$ 480	\$ 437	\$ 917	\$ 437	\$ --	\$ --
Operating expenses	27,974	145,320	173,294	145,320	--	--
Equipment	--	34,090	34,090	34,090	--	--
Totals	<u>\$ 28,454</u>	<u>\$ 179,847</u>	<u>\$ 208,301</u>	<u>\$ 179,847</u>	<u>\$ --</u>	<u>\$ --</u>
<b>ZP09010580 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Yuba County Evidenced-based Probation Super Recovery</b>						
Personal services	\$ --	\$ 21,614	21,614	\$ 21,614	\$ --	\$ --
Operating expenses	--	21,993	21,993	21,993	--	--
Totals	<u>\$ --</u>	<u>\$ 43,607</u>	<u>\$ 43,607</u>	<u>\$ 43,607</u>	<u>\$ --</u>	<u>\$ --</u>
<b>DC10230580 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Yuba County Drug Impact Program</b>						
Personal services	\$ 64,300	\$ 49,416	113,716	\$ 49,416	\$ --	\$ --
Operating expenses	120,696	103,574	224,270	103,574	--	--
Totals	<u>\$ 184,996</u>	<u>\$ 152,990</u>	<u>\$ 337,986</u>	<u>\$ 152,990</u>	<u>\$ --</u>	<u>\$ --</u>
<b>VB09060580 - Vertical Prosecution Block Grant</b>						
Personal services	\$ 217,691	\$ 61,435	\$ 279,126		\$ --	\$ --
Operating expenses	37,152	--	37,152	--	--	--
Totals	<u>\$ 254,843</u>	<u>\$ 61,435</u>	<u>\$ 316,278</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF YUBA**

Schedule of the California Emergency Management Agency  
and the Department of Corrections and Rehabilitation Grants Expenditures  
For the Year Ended June 30, 2011

**California Department of Corrections and Rehabilitation Grants**

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
178-05 - Juvenile Accountability Block Grants						
Personal services	\$ 168,282	\$ 130,071	298,353	\$ 130,071	\$ --	\$ --
Operating expenses	13,467	35,113	48,580	35,113	--	--
Totals	<u>\$ 181,749</u>	<u>\$ 165,184</u>	<u>\$ 346,933</u>	<u>\$ 165,184</u>	<u>\$ --</u>	<u>\$ --</u>

**SUPPLEMENTARY SCHEDULES  
OF THE DEPARTMENT  
OF  
COMMUNITY SERVICES  
AND DEVELOPMENT  
GRANT REVENUES AND EXPENDITURES**

**COUNTY OF YUBA**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No.10F-4050 (CSBG - \$255,965)  
 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	\$ 119,715	\$ 136,249	\$ 255,965
Interest income	137	186	323
	<u>\$ 119,852</u>	<u>\$ 136,435</u>	<u>\$ 256,288</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 8,940	\$ 8,416	\$ 17,356
Fringe benefits	1,593	2,066	3,659
Travel	--	22	22
Consumable supplies	745	864	1,609
Consultant services	206	--	206
Other costs	3,098	3,217	6,315
Subtotal Administrative Costs	<u>14,582</u>	<u>14,585</u>	<u>29,167</u>
 Program Costs:			
Subcontractor Services	48,345	178,776	227,121
Subtotal Program Costs	<u>48,345</u>	<u>178,776</u>	<u>227,121</u>
 Total Expenditures	<u>\$ 62,927</u>	<u>\$ 193,361</u>	<u>\$ 256,288</u>

## COUNTY OF YUBA

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 10F-4055 (CSBG - \$256,036)  
 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	\$ 123,543	\$ 132,493	\$ 256,036
Interest income	252	401	653
	<u>\$ 123,795</u>	<u>\$ 132,894</u>	<u>\$ 256,689</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 16,073	\$ 24,377	\$ 40,450
Fringe benefits	2,821	7,017	9,838
Travel	--	22	22
Consumable supplies	1,587	2,534	4,121
Consultant services	202	--	202
Other costs	1,995	1,582	3,577
Subtotal Administrative Costs	<u>22,678</u>	<u>35,532</u>	<u>58,210</u>
 Program Costs:			
Subcontractor Services	103,733	152,956	256,689
Subtotal Program Costs	<u>103,733</u>	<u>152,956</u>	<u>256,689</u>
 Total Expenditures	<u>\$ 126,411</u>	<u>\$ 188,488</u>	<u>\$ 314,899</u>

**COUNTY OF YUBA**

Supplemental Statement of Revenue and Expenditures  
CSD Contract No. 09F-5150 (CSBG - ARRA \$191,046)  
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	\$ 101,647	\$ 85,602	\$ 187,249
Interest income	136	295	430
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue	<u>\$ 101,783</u>	<u>\$ 85,897</u>	<u>\$ 187,680</u>
 Program Costs:			
Subcontractor Services	89,706	97,543	187,250
Subtotal Program Costs	<u>89,706</u>	<u>97,543</u>	<u>187,250</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenditures	<u>\$ 89,706</u>	<u>\$ 97,543</u>	<u>\$ 187,250</u>

**COUNTY OF YUBA**

Supplemental Statement of Revenue and Expenditures  
CSD Contract No. 09F-5155 (CSBG - ARRA \$193,285)  
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	\$ 68,267	\$ 121,506	\$ 189,773
Interest income	174	248	422
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Revenue	<u>\$ 68,441</u>	<u>\$ 121,754</u>	<u>\$ 190,194</u>
 Program Costs:			
Subcontractor Services	44,106	146,089	190,194
Subtotal Program Costs	<u>44,106</u>	<u>146,089</u>	<u>190,194</u>
	<u>                    </u>	<u>                    </u>	<u>                    </u>
Total Expenditures	<u>\$ 44,106</u>	<u>\$ 146,089</u>	<u>\$ 190,194</u>



**COUNTY OF YUBA**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 11F-4250 (CSBG - \$255,965)  
 For The Period January 1, 2010 through December 31, 2010

	January 1, 2011 through June 30, 2011	July 1, 2011 through December 31, 2011	Totals
<u>Revenue</u>			
Grant revenue	\$ 131,308	\$ --	\$ 131,308
Interest income	187	--	187
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 131,495</u>	<u>\$ --</u>	<u>\$ 131,495</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 7,725	\$ --	\$ 7,725
Fringe benefits	2,170	--	2,170
Consumable supplies	428	--	428
Consultant services	284	--	284
Other costs	3,368	--	3,368
Subtotal Administrative Costs	<hr/> 13,975	<hr/> --	<hr/> 13,975
 Program Costs:			
Subcontractor Services	54,028	--	54,028
Subtotal Program Costs	<hr/> 54,028	<hr/> --	<hr/> 54,028
 Total Expenditures	 <u>\$ 68,003</u>	 <u>\$ --</u>	 <u>\$ 68,003</u>

**COUNTY OF YUBA**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 11F-4255 (CSBG - \$256,036)  
 For The Period January 1, 2010 through December 31, 2010

	January 1, 2011 through June 30, 2011	July 1, 2011 through December 31, 2011	Totals
<u>Revenue</u>			
Grant revenue	\$ 131,308	\$ --	\$ 131,308
Interest income	272	--	272
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 131,580</u>	<u>\$ --</u>	<u>\$ 131,580</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 15,667	\$ --	\$ 15,667
Fringe benefits	4,827	--	4,827
Consumable supplies	370	--	370
Consultant services	198	--	198
Other costs	5,109	--	5,109
Subtotal Administrative Costs	<hr/> 26,170	<hr/> --	<hr/> 26,170
 Program Costs:			
Subcontractor Services	<hr/> 65,990	<hr/> --	<hr/> 65,990
Subtotal Program Costs	<hr/> 65,990	<hr/> --	<hr/> 65,990
 Total Expenditures	 <u>\$ 92,160</u>	 <u>\$ --</u>	 <u>\$ 92,160</u>

**SUPPLEMENTARY SCHEDULE OF THE  
THE UNITED STATES DEPARTMENT OF AGRICULTURE  
WATER AND WASTE DISPOSAL SYSTEMS  
FOR RURAL COMMUNITIES**

**COUNTY OF YUBA**  
**WATER AND WASTE DISPOSAL SYSTEMS FOR RURAL COMMUNITIES**

Supplemental Statement of Revenues, Expenditures, and County Match  
For the Year Ended June 30, 2011

Grant Name and Number/ Grant Term/Audit Period	Share of Expenditures, Revenues, and Match Current Year			Share of Expenditures, Revenues, and Match Cumulative as of June 30, 2011		
	Federal Share	State Share	County Share	Federal Share	State Share	County Share
Grant Term: 02/01/2010-06/30/2011						
Audit Period: 07/01/2010-06/30/2011						
Administrative	\$ 269	\$ --	\$ --	\$ 269	\$ 27,534	\$ --
Construction/Engineering	727,993	--	--	727,993	392,457	--
Temp plant operations	--	--	--	--	225,252	--
Equipment	33,032	--	--	350,338	204,757	100,000
Totals	<u>761,294</u>	<u>--</u>	<u>--</u>	<u>1,078,600</u>	<u>850,000</u>	<u>100,000</u>
Less Match County Provided	--	--	--	--	--	(100,000)
Revenues Earned	<u>\$ 761,294</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 1,078,600</u>	<u>\$ 850,000</u>	<u>\$ --</u>