

**COUNTY OF YUBA
SINGLE AUDIT REPORT
JUNE 30, 2012**

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COUNTY OF YUBA

Single Audit Report
For the Year Ended June 30, 2012

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

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, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2013. 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

Management of the County of Yuba is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting 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 described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 12-FS-1, 12-FS-2, 12-FS-3, 12-FS-4, 12-FS-5, 12-FS-6, 12-FS-7, and 12-FS-8 to be material weaknesses.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs as items 12-FS-9, 12-FS-10, 12-FS-11, and 12-FS-12 to be significant deficiencies.

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*.

We noted certain matters that we reported to management of the County in a separate letter dated March 28, 2013.

The County's response 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 management, the County of Yuba Board of Supervisors, others within the entity, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
March 28, 2013



**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, 2012. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, 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 \$2,125,615 in federal awards which is not included in the schedule during the year ended June 30, 2012. 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 28, 2013.

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.

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, 2012.

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.

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

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, 2012, and have issued our report thereon dated March 28, 2013, 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.

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 do not express an opinion or provide any assurance 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.



Roseville, California
March 28, 2013

COUNTY OF YUBA

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U. S. Department of Agriculture</u>			
Care - GWSS	10.025	11-8500-0484-CA	\$ 2,980
Subtotal CFDA Number 10.025			<u>2,980</u>
Passed through State Department of Social Services:			
Supplemental Nutrition Assistance Program - C-IV	10.561	--	48,007
Supplemental Nutrition Assistance Program- NAFS	10.561	--	1,680,475
Subtotal CFDA Number 10.561			<u>1,728,482</u>
Passed through State Controller's Office:			
Schools and Roads - Grants to States: Title III	10.665	--	32,000
Total U.S. Department of Agriculture			<u>\$ 1,763,462</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	--	11,955
Community Development Block Grants/State's Program	14.228	10-STBG-6748	78,627
Community Development Block Grants/State's Program - Outstanding Loan Balance	14.228	--	3,958,154
Community Development Block Grants/State's Program - Outstanding Loan Balance	14.228	--	263,106
Subtotal CFDA Number 14.228			<u>4,311,842</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>\$ 5,148,209</u>
<u>U. S. Department of Justice</u>			
Direct Programs:			
State Criminal Alien Assistance Program	16.606	2011-AP-BX-0598	110,172
Bulletproof Vest Partnership Program	16.922	--	8,777
Edward Byrne Memorial Justice Assistance Grant Program - Yuba County Drug Impact Program	16.738	DC 11240580	111,189
Edward Byrne Memorial Justice Assistance Grant Program	16.738	--	27,528
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	2009-SB-B9-2151	32,433
Subtotal Direct Programs			<u>290,099</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, 2012

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:			
Child Abuse Treatment and Advocacy	16.575	AT 11080580	\$ 136,548
Victim Witness Assistance Program	16.575	VW11250580	61,322
Unserved/Underserved Victim Advocacy and Outreach	16.575	UV11020580	<u>122,242</u>
Subtotal CFDA Number 16.575			<u>320,112</u>
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	16.803	ZO09010580	36,666
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	80,666
Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Evidence-based Probation Supervision Recovery	16.804	ZP09010580	<u>66,906</u>
Subtotal			<u>184,238</u>
Subtotal Pass-Through			<u>504,350</u>
Passed through Department of Corrections and Rehabilitation:			
Juvenile Accountability Block Grants	16.523	178-05	<u>107,705</u>
Total U.S. Department of Justice			<u>\$ 902,154</u>
<u>U. S. Department of Transportation</u>			
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205	STPLH-5916 (046)	12,257
Highway Planning and Construction	20.205	HSIPL-5919 (076)	58,835
Highway Planning and Construction	20.205	HRRRL-5919 (073)	305,404
Highway Planning and Construction	20.205	HSIPL-5919 (085)	17,697
Highway Planning and Construction	20.205	HSIPL-5916 (086)	60,111
Highway Planning and Construction	20.205	CML-5916 (091)	31,487
Highway Planning and Construction	20.205	STPL-5916 (094)	367,868
Highway Planning and Construction	20.205	STPCML-5916 (097)	272,432
Highway Planning and Construction	20.205	BRLO-5916 (014)	1,294,642
Highway Planning and Construction	20.205	BRLS-5916 (029)	191,134
Highway Planning and Construction	20.205	BPMP-5916 (064)	7,209
Highway Planning and Construction	20.205	BRLO-5916 (074)	89,266
Highway Planning and Construction	20.205	BRLO-5916 (071)	44,742

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, 2012

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 (continued):			
Highway Planning and Construction	20.205	BRLS-5916 (065)	\$ 327,784
Highway Planning and Construction	20.205	BRLO-5916 (087)	14,528
Highway Planning and Construction	20.205	BRLO-5916 (092)	16,069
Highway Planning and Construction	20.205	BRLO-5916 (093)	13,406
Subtotal CFDA Number 20.205			3,124,871
Total U.S. Department of Transportation			\$ 3,124,871
<u>U. S. Department of Health and Human Services</u>			
Passed through State Department of Public Health:			
Center for Disease Control & Prevention	93.069	--	123,730
Maternal & Child Health Title XIX	93.110	--	70,691
Maternal & Child Health Title V MCH	93.994	--	87,121
KinGap IV-E Admin	93.090	--	247
Subtotal Pass-Through			281,789
Passed through State Department of Health Care Services:			
Children's Health Insurance Program	93.767	--	27,141
Targeted Case Management HHS	93.778	58-0712	186,891
Targeted Case Management P/G	93.778	58-0712	58,710
California Children's Services	93.778	--	138,402
Medical Assistance Program - Administration	93.778	--	1,991,671
Medical Assistance Program - CMIPS	93.778	--	14,696
Child Health and Disability Program	93.778	--	66,451
Medical Assistance Program - Foster Care	93.778	--	17,506
Medical Assistance Program - Adult Protective Services	93.778	--	135,299
Child Welfare Services Title XIX Medical Assistance Program	93.778	--	178,671
Medical Assistance Program - In Home Supportive Services	93.778	--	641,280
Medical Assistance Program - IHSS - Public Authority	93.778	--	273,693
Medi-Cal Admin MAA XIX-Medical Asst	93.778	--	18,776
Subtotal Pass-Through			3,749,187
Passed through State Department of Aging:			
Multi-Senior Services Program (MSSP)	93.778	--	103,886
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families - Assistance	93.558	--	5,996,449
Child Welfare Services (TANF)	93.558	--	347,184
Temporary Assistance for Needy Families - Administration	93.558	--	5,233,915
Subtotal CFDA Number 93.558			11,577,548

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, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
U. S. Department of Health and Human Services (continued)			
Passed through State Department of Social Services:			
Foster Care - Title IV-E - Child Welfare Services	93.658	--	\$ 1,101,392
Foster Care - Title IV-E	93.658	--	70,270
Foster Family Home Licensing	93.658	--	16,097
Foster Care Assistance EA Foster Care	93.658	--	769,069
KINGAP	93.658	--	2
Monthly Visit Group Home Admin Child & Families	93.658	--	9,824
Non CWA Allocation-Admin Child & Families	93.658	--	26,392
Statewide Auto Welfare Informaiton Systems IV-E DHHS/SSA	93.658	--	29,595
Subtotal CFDA Number 93.658			2,022,641
Adoption Assistance - Assistance	93.659	--	2,056,371
Adoption Assistance - Administration	93.659	--	28,451
Adoption Assistance - Nonrecurring Expense	93.659	--	1,282
Adoption County Counsel	93.659	--	344
Subtotal CFDA Number 93.659			2,086,448
Promoting Safe and Stable Families	93.556	--	79,390
Child Welfare Services - State Grants	93.645	--	79,945
CWS Title XX Ledger Shift/Augment	93.667	--	111,369
Independent Living Program	93.674	--	72,850
CalWorks-Single Allocation	93.667	--	223,417
CWS Title XX	93.667	--	106,364
Subtotal			673,335
Subtotal Pass-Through			16,359,972
Passed through the State Department of Child Support Services:			
Child Support Enforcement	93.563	--	2,155,256
Subtotal CFDA Number 93.563			2,155,256
Passed through the State Department Community Services and Development:			
Community Services Block Grant	93.569	12F-4448	57,079
Community Services Block Grant	93.569	12F-4453	69,375
Community Services Block Grant	93.569	11F-4250	214,599
Community Services Block Grant	93.569	11F-4255	192,538
Subtotal CSBG Cluster			533,591
Total U.S. Department of Health & Human Services			\$ 23,183,681

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, 2012

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Expenditures
<u>U.S. Department of Homeland Security</u>			
Passed through California Emergency Management Agency:			
FY 10 Emergency Management Performance Grant	97.042	2011 - 042	<u>\$ 137,407</u>
FY 09 Homeland Security Grant Program	97.073	2009-0019	61,137
FY 10 Homeland Security Grant Program	97.073	2010-85	97,826
FY 11 Homeland Security Grant Program	97.073	2011 - SS0077	17,504
Subtotal CFDA Number 97.073			<u>176,467</u>
Subtotal Pass-Through			<u>313,874</u>
 Total U.S. Department of Homeland Security			 <u>\$ 313,874</u>
 Total Expenditures of Federal Awards			 <u><u>\$ 34,436,251</u></u>

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

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COUNTY OF YUBA

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

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 \$2,125,615 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:

Federal CFDA#	Program	Amount
10.665	Schools and Roads – Grants to States: Title III	\$ 32,000
14.228	Community Development Block Grants/State’s Program	90,582
93.569	Community Services Block Grant	533,591
97.073	Homeland Security Grant Program 09	24,680
97.073	Homeland Security Grant Program 10	89,441

COUNTY OF YUBA

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

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

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of July 1, 2011 and June 30, 2012 as follows:

<u>Federal CFDA #</u>	<u>Program Title</u>	<u>Outstanding Loans</u>	<u>Prior Year Loans with Continuing Compliance Requirements</u>	<u>New Loans</u>
14.228	Community Development Block Grant/State's Program	\$ 3,958,154	\$ 4,802,945	\$ 8,795
14.228	Community Development Block Grant/State's Program (Economic Development Initiative)	263,106	291,217	--
14.239	HOME Investment Partnerships Program	<u>836,367</u>	<u>836,367</u>	<u>--</u>
	Total	<u>\$ 5,057,627</u>	<u>\$ 5,930,529</u>	<u>\$ 8,795</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	\$ 111,189
16.738	Edward Byrne Memorial Justice Assistance Grant Program	27,528
16.803	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	36,666
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	32,433
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	80,666
16.804	Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government – Yuba County Drug Impact Program Revitalization	<u>66,906</u>
	Total	<u>\$ 355,388</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.

COUNTY OF YUBA

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

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>
16.738	\$ 138,717
16.804	\$ 180,005
93.667	\$ 441,150
93.778	\$ 3,825,932

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

During the fiscal year ended June 30, 2012, 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	\$ 103,886	\$ 103,886

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COUNTY OF YUBA

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

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|--|-----------|
| 1. Type of auditor's report issued: | Qualified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiency identified not considered to be material weaknesses? | Yes |
| 3. Noncompliance material to financial statements noted? | Yes |

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

16.738, 16.803, 16.804

JAG Program Cluster

93.558

Temporary Assistance for Needy Families

93.658

Foster Care – TitleIV-E

93.659

Adoption Assistance Program

- | | |
|---|--------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$ 1,033,088 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No |

COUNTY OF YUBA

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

Section 2

Financial Statement Findings

Capital Assets – Valuation of Land	Finding 12-FS-1
Governmental Trust Funds	Finding 12-FS-2
Fund Classification	Finding 12-FS-3
Capital Assets – Construction in Progress	Finding 12-FS-4
Capital Assets - Reconciliation	Finding 12-FS-5
Recording Balances on the General Ledger	Finding 12-FS-6
Recording Audit Adjustments	Finding 12-FS-7
Use of Miscellaneous Revenue Account	Finding 12-FS-8
Posting to Equity Accounts	Finding 12-FS-9
Completeness of Receivables	Finding 12-FS-10
Completeness of Payables	Finding 12-FS-11
Accounting for Transfers Between Funds	Finding 12-FS-12

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, 2012

Finding 12-FS-1 CAPITAL ASSETS – VALUATION OF LAND

Criteria

As land is purchased by the County, the County should update fixed asset records by the actual expenditure of funds. Additionally, land that is donated to the County should be reported at its estimated fair value at the time of acquisition (for governments, this would be what the County would have had to spend to purchase the asset on its own).

Condition

The County uses a fixed asset module which is integrated with the general ledger. Most of the County's capital assets are included in the fixed asset module. This includes land, buildings, infrastructure (labeled as construction), vehicles, computers and other furniture and equipment. The software automates the time-consuming record-keeping for the County's assets.

The County has included in their fixed asset module 74 land and rights of way type assets that do not have a fair value cost assigned to them. Many of these assets appear to have been donated to the County. Due to time constraints and unavailable data, we were unable to determine the value of these assets.

Cause

There is no process in place by the County to determine the fair value of land and rights of way that are donated to the County and ensure they are entered into the fixed asset module.

Effect of Condition

As a result of no process to determine the fair value of land and rights of way donated to the County, land was understated. Since the total understated value was undeterminable, a qualified opinion over land was issued.

Recommendation

We recommend the County develop and implement a process to determine the fair value of land and rights of way donated to the County and ensure that the data is entered into the fixed asset module.

Management Response

The County agrees with the finding. The County has drafted and is awaiting approval of a capital asset policy which delineates the procedures for valuing donated assets.

COUNTY OF YUBA

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

Finding 12-FS-2 GOVERNMENTAL TRUST FUNDS

Criteria

Under Governmental Accounting Standards Board (GASB) Statement No. 34, amounts formally held in trust but used to support the County's own programs should be reported as funds within the County's reporting entity so as to ensure all economic resources that can be used by the County are reported in the basic financial statements. Use of the agency fund type is limited to resources the County holds purely in a custodial capacity for individuals or other organizations, such as school districts and special districts not governed by the County Board of Supervisors.

The general ledger accounting system should produce accurate financial information in a format facilitating decision making. Department heads should review financial information relevant to their departments for accuracy and completeness. A chart of accounts providing users with sufficient detail is essential in strengthening internal controls that identify and correct misstatements.

Condition

During the audit, we identified 65 funds having cash balances of \$42 million that were incorrectly accounted for as agency funds in the County's accounting system. These funds hold resources acquired to support the County's functions and activities. Nearly all of the transactions in these 65 funds for the fiscal year ended June 30, 2011, were recorded as miscellaneous revenues. Inflows of revenues and transfers from other funds were netted against outflows of expenditures and transfers to other funds.

Cause

The County's general ledger fund structure and chart of accounts is designed to satisfy older State budgetary and legal requirements. The County's general ledger structure does not readily translate to the newer financial reporting model required by current standards.

Effect of Condition

Current financial reporting standards require the County's reporting entity to include transactions and balances in these 65 funds in a format substantially different than currently used on the County's general ledger accounting system. By not including these funds, assets, liabilities, revenues and expenses are materially misstated. In order to include these funds, additional work is necessary to manually account for their transactions using a different model.

There is the potential for double reporting of revenues when resources are transferred into operating funds. Not using the accounting system to control the flow of revenues increases the potential for reporting revenues twice.

The commingling of transactions in one account, miscellaneous revenues, prevents department heads and others from the important function of reviewing and monitoring financial activity of the County. As a result, there is an increased likelihood of misstatements going undetected and uncorrected.

Recommendation

We recommend the Auditor-Controller's Office create new funds in its accounting system to account for these 65 funds either as County funds having the full chart of accounts used by County operating funds capable of reporting revenues and expenditures or by including the balances and activities in existing County funds.

COUNTY OF YUBA

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

GOVERNMENTAL TRUST FUNDS (continued)

Management Response

The County agrees with the finding and recommendation. The County has initiated a process to comply with GASB 34 which will include specifically identifying revenues, expenditures, transfers, etc. to aid in financial reporting and providing information to County departments. The County is also reviewing the current chart of accounts and the accounting methodology with the goal of improving clarity and ease of reporting.

COUNTY OF YUBA

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

Finding 12-FS-3 FUND CLASSIFICATION

Criteria

GASB Statement No. 34 states that "fiduciary funds should be used to report assets held in a trustee or agency capacity for others and therefore cannot be used to support the government's own programs." A fund which holds resources that can be used by the government should be classified as a governmental or proprietary fund, as appropriate, and be included in the primary government.

Condition

During the audit, two funds were identified which had previously been classified as investment trust funds but which held resources which were able to be used to support the County's activities and operations. These funds held cash and investments totaling \$13.5 million at June 30, 2012. After discussion with the Auditor-Controller's Office, the funds were reclassified to be included in the primary government in accordance with GASB Statement No. 34.

Cause

The County's fiduciary funds may not have been reviewed to determine their compliance with GASB Statement No. 34.

Effect of Condition

Incorrect classification of funds as fiduciary could materially misstate the County's financial statements, as users would not be aware of resources which could be utilized by the County for its operations and programs.

Recommendation

We recommend that the County review its fiduciary funds to determine if they are properly classified as fiduciary funds in the financial statements according to the provisions of GASB Statement No 34.

Management Response

The County agrees with the finding and recommendation. The County has identified a need to review the classifications of various funds and will begin the process to update the classifications of all funds, including the fiduciary funds, to ensure the County's accounting procedures are in compliance with GASB 34.

COUNTY OF YUBA

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

Finding 12-FS-4
CAPITAL ASSETS – CONSTRUCTION IN PROGRESS

Criteria

All expenditures incurred to construct a capital asset should be included in construction in process in the year in which the expenditure is incurred. Upon completion of the project, the total cost to construct the capital asset should be moved from the construction in process account to the appropriate capital asset category such as buildings or infrastructure. In the governmental fund statements, construction expenditures are reported as capital outlay. In the government-wide statements, the current year construction expenditures are reported as additions to construction in process, a long-term asset account.

Condition

The County relies on departments to report construction in process costs and completed projects at the end of the year. Limited review is performed by the Auditor-Controller's Office. During the audit, we identified construction costs of \$274,010 incurred during the previous fiscal year but which had not been included in the construction in progress balance. We also identified an overstatement in current year costs incurred for construction in process in the amount of \$2,080,074. Both these misstatements related to the energy project.

Cause

The County does not have a standardized process to track costs on construction projects or track completion of existing construction in process.

Effect of Condition

By not having a standardized process to track costs on construction projects, the County materially misstated its construction in process accounts. Continual misstatements could, over time, accumulate to significant proportions.

Recommendation

We recommend the Auditor-Controller's Office modify its year-end closing process to include a more thorough review of accounts used to account for construction costs. A separate schedule should be maintained showing each project, the accumulated project costs as of the beginning of the year, the additions, the reductions and the ending balances. Each year's activity should be reconciled to the construction capital outlay accounts on the County's general ledger. Projects that have been completed should be identified and reclassified to the appropriate asset category.

Management Response

The County agrees with the finding and recommendations. The County is in the process of establishing capital asset policies which include policies and procedures related to recording costs, reconciliations, etc., related to construction in progress. The county is also reviewing related year-end procedures to ensure reconciliation of construction in progress capital outlay accounts to supporting documents and capital asset accounts.

COUNTY OF YUBA

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

Finding 12-FS-5 CAPITAL ASSETS – RECONCILIATION

Criteria

GASB Statement No. 34 requires the cost of infrastructure assets to be capitalized and depreciated over their useful lives in the County's government-wide statements. To facilitate the record keeping related to capital assets, the County uses a fixed asset module in addition to recording balances in its general ledger.

Condition

We noted that the fixed asset module's balances did not agree to the balances recorded in the general ledger. In addition, neither system's balances agreed to the audited financial statements.

The Auditor-Controller's Office undertook to reconcile these balances and make the necessary corrections for the fiscal year ended June 30, 2012. In the process, County staff discovered numerous errors in the fixed asset module database. These errors included improbable useful lives and inaccuracies related to calculation of depreciation expense.

Cause

Balances have not been reconciled between the fixed asset module, the general ledger, and the financial statements. In addition, adjustments proposed as a result of the County's audit have not been consistently recorded. Errors have also occurred in the setup of new and modification of existing assets in the fixed asset module, resulting in incorrect depreciation expense.

Effect of Condition

Infrequent or no reconciliations between a detail subledger and the general ledger can lead to material discrepancies. As the financial statements are compiled from the general ledger, if capital asset balances are incorrect the financial statements could be materially misstated.

Input errors in individual capital asset records that affect the depreciation calculation can also lead to material misstatements in the financial statements.

Recommendation

We recommend that the fixed asset module be reconciled to the general ledger at least annually. Changes to the capital asset balance as a result of audit adjustments be incorporated into the fixed asset module promptly. In addition, we recommend that new or modified asset records in the fixed asset module be reviewed to identify input errors, including those related to asset value and depreciation settings.

Management Response

The County agrees with the finding and recommendations. The County will implement procedures to reconcile fixed asset accounts at least annually. Additionally, the County will review the current asset records in the fixed asset tracking system to identify and correct any errors.

COUNTY OF YUBA

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

Finding 12-FS-6 RECORDING BALANCES ON THE GENERAL LEDGER

Criteria

Governmental Accounting Standards Board and GAAP require that the County's assets and liabilities be included in its financial statements. To facilitate this, those balances should generally be recorded in the County's general ledger.

Condition

During the audit, we noted that the following balances were either not recorded in the general ledger, or the balances were not current:

- Claims liability
- Compensated absences
- Capital assets, including accumulated depreciation
- Notes and loans receivable
- Neighborhood Stabilization Program inventory
- Long term liabilities

The current and non-current portions of liabilities, if applicable, should be disaggregated to facilitate financial reporting.

Cause

In some cases, balances have never been included in the past, while other balances were not adjusted, sometimes for several years.

Effect of Condition

By not recording all assets and liabilities in the general ledger or not reviewing and adjusting them periodically, the risk of material misstatement is increased.

Recommendation

We recommend that the County include these balance sheet accounts in their closing process to ensure that balances are recorded at the appropriate amounts at year end.

Management Response

The County agrees with the finding. The County will work to ensure assets and liabilities are accurately recorded in the financial system, periodically reviewed and closed properly to ensure accurate financial reporting.

COUNTY OF YUBA

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

Finding 12-FS-7
RECORDING AUDIT ADJUSTMENTS

Criteria

The County's general ledger should contain balances and transactions that are complete, current, and as accurate as reasonably possible. A general ledger which meets these criteria can be used in effective financial analysis, including budget to actual reviews, and will contribute to management's efforts to meet operational and financial goals.

Condition

During the audit, we noted that prior year's audit adjustments had not been recorded in the County's general ledger. We also noted instances where other adjustments made for financial reporting were not posted. This resulted in beginning equity not reconciling to the prior year's audited amounts without significant adjustments.

Cause

The County has not had a process to record audit adjustments or other adjustments for the financial statements in the general ledger.

Effect of Condition

By not recording audit adjustments and other adjustments made for the financial statements, the County's general ledger will not agree to the financial statements and will make reconciling beginning equity more difficult. In addition, management will not have ready access to current, updated financial information for financial analysis and review.

Recommendation

We recommend that audit adjustments and other post-closing adjustments be posted in the general ledger. The County may choose to record them in the fiscal year under audit or in the subsequent fiscal year, depending on their policy as well as system limitations that may be in place.

Management Response

The County agrees with the finding. The County agrees to implement policies and procedures to ensure recommended audit adjustments are accurately recorded in the financial system.

COUNTY OF YUBA

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

**Finding 12-FS-8
USE OF MISCELLANEOUS REVENUE ACCOUNT**

Criteria

Revenues should be presented by source in sufficient detail to be meaningful.

Condition

The County's use of the miscellaneous revenue account includes revenues generated from other sources such as charges for services and intergovernmental revenues. During the performance of nonattest services to prepare the County's financial statements, we proposed, with management oversight, the following reclassifications of miscellaneous revenues so that revenues in the County's financial statements would be presented in sufficient detail so as to be meaningful as required by accounting standards:

General Fund	\$ 245,440	Charges for services and intergovernmental revenues
Special Revenue Funds	2,396,569	Charges for services and intergovernmental revenues
Trust funds reclassified as general fund and special revenue fund activity and reported as various revenue types	6,722,881	Licenses, permits and fee, charges for services, fines and forfeitures, and intergovernmental revenues

Cause

For some funds, the County's chart of accounts is not sufficiently detailed or does not include all of the accounts necessary to adequately classify all revenues by type as with some trust funds that are that include accounts for interest and miscellaneous revenues only. For the County's operating funds, revenues are posted to an all-inclusive miscellaneous revenue account because:

- There is no account in the chart of accounts within the appropriate type of revenue source which matches the revenue transaction being posted.
- There is a lack of information at the time of the transaction to accurately determine the type of revenue source.
- There is a lack of guidance from which to accurately determine the proper revenue account.

Effect of Condition

The level of detail for classifying transactions should be sufficiently categorized so as to be meaningful to management in making decisions. When charges for services or intergovernmental revenues, both significant revenue sources, are combined with miscellaneous revenues, the resulting balance becomes meaningless.

Recommendation

We recommend the following courses of action:

- Modify each fund's chart of accounts pertaining to revenues so as to capture a majority of its revenue sources within the appropriate type of revenue source for financial reporting purposes.
- Adopt and publish written guidance that ensures the accurate classification of revenues by type of revenue source.

COUNTY OF YUBA

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

Finding 12-FS-8

USE OF MISCELLANEOUS REVENUE ACCOUNT (continued)

Recommendation (continued)

- Periodically review transactions posted to miscellaneous revenue sources to ensure that revenues for other types of revenues such as charges for services or intergovernmental revenues are reclassified to the appropriate revenue accounts.

Management Response

The County agrees with the finding and recommendation. The County will review and update accounting policies and procedures, the chart of accounts, and training programs to ensure revenue is accurately identified, classified, and recorded in the financial system with sufficient detail to ensure accurate financial reporting.

COUNTY OF YUBA

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

Finding 12-FS-9 POSTING TO EQUITY ACCOUNTS

Criteria

The beginning balances of fund balance and net assets (equity) accounts should agree to the ending balance in the previous year's financial statements. Journal entries should not be recorded to equity accounts except in limited circumstances. When it is appropriate to record a journal entry to an equity account, record must be kept of it so as to allow for reconciliation to the prior year's balance.

Condition

During the audit, we noted that the County records journal entries to update various balance sheet accounts with an offset to an equity account. These balances may include external bank accounts, cash with fiscal agent accounts, inventory, capital assets, compensated absences, and long term liabilities.

Cause

The County does not have a policy or process in place to control direct postings to equity accounts.

Effect of Condition

By recording the changes of balance sheet accounts directly to equity, the County may misstate its revenues and expenses in addition to beginning equity not reconciling to the prior year.

Recommendation

We recommend that the Auditor-Controller's Office, as part of its review of journal entries prior to posting, determine if any accounts are equity accounts. If a journal entry will affect the overall balance of the equity accounts in a fund, it should be reviewed, and if necessary modified, prior to posting.

Management Response

The County agrees with the finding. The County will review and update policies and procedures related to posting accounting transactions, including equity transactions, to ensure the appropriateness of the transaction and avoid incorrectly processing entries to the financial system.

COUNTY OF YUBA

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

Finding 12-FS-10
COMPLETENESS OF RECEIVABLES

Criteria

During its year-end closing process, the County should establish and enforce policies and procedures to ensure that year-end accruals are properly identified, reviewed and recorded for all account balances, including revenues and receivables.

Condition

During the audit, we tested management's assertion that receivables were complete by reviewing subsequent deposits. we noted a few significant receivables that were not recorded at the end of the year despite the revenue recognition criteria being met. The total amount of the audit adjustment was \$286,214.

Cause

Departments were involved in the year end accrual process as part of a new process. The inexperience of department staff in this process may have contributed to the unidentified receivables.

Effect of Condition

Incomplete revenue accruals may lead to a material understatement of revenues in the financial statements.

Recommendation

We recommend that written closing procedures be developed and communicated to departments to assist them in their determination of year end accruals. The County may wish to include illustrative examples of journal entries or lists of revenue recognition criteria for revenue types common in the County.

Management Response

The County agrees with the finding. The County will review, update, and implement year-end closing procedures to ensure the accuracy and completeness of accruals for revenue and receivable transactions.

COUNTY OF YUBA

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

Finding 12-FS-11
COMPLETENESS OF PAYABLES

Criteria

Generally accepted accounting principles provides that accounts payable should include all unpaid invoices and liabilities for goods and services received but not paid as of the end of the year. During its year-end closing process, the County should establish and enforce policies and procedures to ensure that year-end accruals are properly identified, reviewed and recorded for all account balances, including expenditures and payables.

Condition

During the audit, we tested management's assertion that accounts payable were complete by reviewing subsequent disbursements. We noted one invoice for goods or services provided by vendors prior to the end of the fiscal year but for which the liability was not included in accounts payable at year end. The amount of the audit adjustment was \$77,500.

Cause

Departments were involved in the year end accrual process as part of a new process. The inexperience of department staff in this process may have contributed to the unidentified payable.

Effect of Condition

Incomplete expenditure accruals may lead to a material understatement of expenditures in the financial statements.

Recommendation

We recommend that written closing procedures be developed and communicated to departments to assist them in their determination of year end accruals. The County may wish to include illustrative examples of journal entries or examples of common liabilities.

Management Response

The County agrees with the finding. The County will review, update, and implement year-end closing procedures to ensure the accuracy and completeness of accruals for payable and expenditure transactions.

COUNTY OF YUBA

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

Finding 12-FS-12 **ACCOUNTING FOR TRANSFERS BETWEEN FUNDS**

Criteria

GAAP define an interfund transfer as a flow of cash or other assets from one fund to another when there is no reciprocating flow of any item of value back to the fund originating the transfer and no liability is created for the receiving fund to repay the originating fund. In essence, a transfer constitutes a gift or subsidy from one fund to another. When such a transfer is recorded, the incoming transfer recorded in the receiving fund must be identical in amount to the outgoing transfer recorded in the paying fund.

Transactions that involve an exchange between funds where each fund is contributing assets or services to the other fund are accounted for as reimbursements or simply as interfund charges, depending on the fund types involved in the transaction.

Condition

During our audit, we noted that the total amount recorded as incoming transfers from all funds did not equal the total amount recorded as outgoing transfers for all funds on the final trial balance provided by the County and also on the worksheet provided in connection with the audit. Some transactions are recorded as transfers by one fund but recorded as revenue or expenditures by the other fund. We also noted that charges by the internal service funds to other funds were recorded as transfers in rather than charges for services as required by GAAP.

Cause

The County does not have written policies or guidelines which adequately define transfers or provide guidance on the proper recording of transactions between funds.

Effect of Condition

If true transfers of resources between funds are not simultaneously recorded as incoming transfers in receiving funds and outgoing transfers in paying funds, then by definition the transaction has been recorded incorrectly and revenues and expenditures in the affected funds will likely be misstated. Although such misstatements are likely to be identified before the financial statements are finalized, the process of evaluating and correcting the transactions after they have already been recorded can be time-consuming. In addition, if the transaction in question constitutes a reimbursement or charge for goods or services and not a true transfer, recognizing either a transfer in or a transfer out would result in a misstatement both of transfers and of the affected funds' revenues and expenditures.

Recommendation

We recommend that the Auditor-Controller's office adopt a policy that entries to the incoming transfer account may only be made if a corresponding entry is also made to an outgoing transfer account. Further, we recommend that an appropriate staff member balance the incoming and outgoing transfer accounts on a periodic basis so that any discrepancies can be quickly identified and corrected.

Management Response

The County agrees with the finding. The County will implement policies and procedures to ensure transfer transactions are accounted for and recorded accurately and in accordance with accounting principles.

COUNTY OF YUBA

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

<u>Program</u>	<u>Status of Prior Year Audit Findings</u>
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None Reported.

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**SUPPLEMENTARY SCHEDULES
OF
THE CALIFORNIA EMERGENCY
MANGAGEMENT AGENCY
AND
THE DEPARTMENT OF CORRECTIONS
AND REHABILITATION PROGRAMS
GRANTS EXPENDITURES**

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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, 2012

California Emergency Management Agency Grants

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs for the year ended June 30, 2012. 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, 2011	For the Year Ended June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
AT11080580 - Child Abuse Treatment and Advocacy						
Personal services	\$ 137,502	\$ 133,712	\$ 271,214	\$ 133,712	\$ --	\$ --
Operating expenses	1,250	2,836	4,086	2,836	--	--
Totals	<u>\$ 138,752</u>	<u>\$ 136,548</u>	<u>\$ 275,300</u>	<u>\$ 136,548</u>	<u>\$ --</u>	<u>\$ --</u>
VW11250580 - Victim Witness Assistance Program						
Personal services	\$ 61,322	\$ 61,322	\$ 122,644	\$ 61,322	\$ --	\$ --
Totals	<u>\$ 61,322</u>	<u>\$ 61,322</u>	<u>\$ 122,644</u>	<u>\$ 61,322</u>	<u>\$ --</u>	<u>\$ --</u>
UV11020580 - Unserved/Underserved Victim Advocacy and Outreach						
Personal services	\$ 89,877	\$ 117,751	\$ 207,628	\$ 117,751	\$ --	\$ --
Operating expenses	2,043	4,491	6,534	4,491	--	--
Totals	<u>\$ 91,920</u>	<u>\$ 122,242</u>	<u>\$ 214,162</u>	<u>\$ 122,242</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, 2012

California Emergency Management Agency Grants (continued)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2011	For the Year Ended June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
DC11240580 - Edward Byrne Memorial Justice Assistance Grant Program - Yuba County Drug Impact Program						
Personal services	\$ 49,416	\$ 26,194	\$ 75,610	\$ 26,194	\$ --	\$ --
Operating expenses	103,574	84,995	188,569	84,995	--	--
Totals	<u>\$ 152,990</u>	<u>\$ 111,189</u>	<u>\$ 264,179</u>	<u>\$ 111,189</u>	<u>\$ --</u>	<u>\$ --</u>
ZA09010580 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government - Yuba County Drug Impact Program Revitalization						
Personal services	\$ 437	\$ --	\$ 437	\$ --	\$ --	\$ --
Operating expenses	145,320	80,666	225,986	80,666	--	--
Equipment	34,090	--	34,090	--	--	--
Totals	<u>\$ 179,847</u>	<u>\$ 80,666</u>	<u>\$ 260,513</u>	<u>\$ 80,666</u>	<u>\$ --</u>	<u>\$ --</u>
ZP09010580 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government -Yuba County Evidenced-based Probation Super Recovery						
Personal services	\$ 21,614	\$ 65,312	86,926	\$ 65,312	\$ --	\$ --
Operating expenses	21,993	1,594	23,587	1,594	--	--
Totals	<u>\$ 43,607</u>	<u>\$ 66,906</u>	<u>\$ 110,513</u>	<u>\$ 66,906</u>	<u>\$ --</u>	<u>\$ --</u>
ZO09010580 - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories						
Personal services	\$ 87,112	\$ 29,357	116,469	\$ 29,357	\$ --	\$ --
Operating expenses	18,873	7,309	26,182	7,309	--	--
Totals	<u>\$ 105,985</u>	<u>\$ 36,666</u>	<u>\$ 142,651</u>	<u>\$ 36,666</u>	<u>\$ --</u>	<u>\$ --</u>
VB08060580 - Vertical Prosecution Block Grant						
Personal services	\$ 279,126	\$ 92,069	\$ 371,195		\$ --	\$ --
Operating expenses	37,152	--	37,152	--	--	--
Totals	<u>\$ 316,278</u>	<u>\$ 92,069</u>	<u>\$ 408,347</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, 2012

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, 2012. 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, 2011	For the Year Ended June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
178-05 - Juvenile Accountability Block Grants						
Personal services	\$ 116,088	\$ 101,896	217,984	\$ 101,896	\$ --	\$ --
Operating expenses	19,953	5,809	25,762	5,809	--	--
Totals	<u>\$ 136,041</u>	<u>\$ 107,705</u>	<u>\$ 243,746</u>	<u>\$ 107,705</u>	<u>\$ --</u>	<u>\$ --</u>
FY 11 EMPG - 97.042						
Personal services	\$ --	\$ 104,411	104,411	\$ 104,411	\$ --	\$ --
Operating expenses	--	32,996	32,996	32,996	--	--
Totals	<u>\$ --</u>	<u>\$ 137,407</u>	<u>\$ 137,407</u>	<u>\$ 137,407</u>	<u>\$ --</u>	<u>\$ --</u>
FY 09 SHSG - 97.073						
Personal services	\$ 31,722	\$ 61,137	92,859	\$ 61,137	\$ --	\$ --
Operating expenses	1,683	--	1,683	--	--	--
Equipment	148,384	--	148,384	--	--	--
Totals	<u>\$ 181,789</u>	<u>\$ 61,137</u>	<u>\$ 242,926</u>	<u>\$ 61,137</u>	<u>\$ --</u>	<u>\$ --</u>
FY 10 SHSG - 97.073						
Personal services	\$ --	\$ 16,999	16,999	\$ 16,999	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	141,389	80,827	222,216	80,827	--	--
Totals	<u>\$ 141,389</u>	<u>\$ 97,826</u>	<u>\$ 239,215</u>	<u>\$ 97,826</u>	<u>\$ --</u>	<u>\$ --</u>
FY 11 SHSG - 97.073						
Personal services	\$ --	\$ 13,531	13,531	\$ 13,531	\$ --	\$ --
Operating expenses	--	3,973	3,973	3,973	--	--
Totals	<u>\$ --</u>	<u>\$ 17,504</u>	<u>\$ 17,504</u>	<u>\$ 17,504</u>	<u>\$ --</u>	<u>\$ --</u>

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

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COUNTY OF YUBA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 11F-4250 (CSBG - \$255,965)
 For The Period January 1, 2011 through December 31, 2011

	<u>January 1, 2012 through June 30, 2012</u>	<u>July 1, 2011 through December 31, 2011</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 55,205	\$ 87,570	\$ 142,775
Interest income	--	382	\$ 382
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 55,205</u>	<u>\$ 87,952</u>	<u>\$ 143,157</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 1,244	\$ 4,828	\$ 6,072
Fringe benefits	398	1,456	1,854
Communications	25	112	137
Insurance	978	1,913	2,891
Maintenance of Equipment	--	--	--
Office Expense	557	759	1,316
Travel	--	--	--
Other Costs: A-87	3,000		3,000
Subtotal Administrative Costs	<hr/> <u>6,202</u>	<hr/> <u>9,068</u>	<hr/> <u>15,270</u>
Program Costs:			
Salaries and wages	--	--	--
Fringe benefits	--	--	--
Travel	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Subcontractor's Reimbursement	<hr/> <u>61,206</u>	<hr/> <u>138,123</u>	<hr/> <u>199,329</u>
Subtotal Program Costs	<hr/> <u>61,206</u>	<hr/> <u>138,123</u>	<hr/> <u>199,329</u>
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 67,408</u>	<u>\$ 147,191</u>	<u>\$ 214,599</u>

COUNTY OF YUBA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 11F-4255 (CSBG - \$256,036)
 For The Period January 1, 2011 through December 31, 2011

	January 1, 2012 through June 30, 2012	July 1, 2011 through December 31, 2011	Totals
<u>Revenue</u>			
Grant revenue	\$ 48,232	\$ 76,496	\$ 124,728
Interest income	--	361	--
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 48,232</u>	<u>\$ 76,857</u>	<u>\$ 124,728</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 3,289	\$ 19,540	\$ 22,829
Fringe benefits	1,145	6,082	7,227
Communications	12	50	62
Memberships	--	595	595
Maintenance of Equipment	--	--	--
Office Expense	--	489	489
Travel	--	--	--
Other Costs: A-87	3,293	--	3,293
	<hr/>	<hr/>	<hr/>
Subtotal Administrative Costs	<u>7,739</u>	<u>26,756</u>	<u>34,495</u>
Program Costs:			
Salaries and wages	--	--	--
Fringe benefits	--	--	--
Travel	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Subcontractor's Reimbursement	50,723	107,320	158,043
	<hr/>	<hr/>	<hr/>
Subtotal Program Costs	<u>50,723</u>	<u>107,320</u>	<u>158,043</u>
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 58,462</u>	<u>\$ 134,076</u>	<u>\$ 192,538</u>

COUNTY OF YUBA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 12F-4448 (CSBG - \$248,875)
 For The Period January 1, 2011 through December 31, 2011

	January 1, 2012 through June 30, 2012	July 1, 2011 through December 31, 2011	Totals
<u>Revenue</u>			
Grant revenue	\$ 108,185	\$ --	\$ 108,185
Interest income	191	--	--
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 108,376</u>	<u>\$ --</u>	<u>\$ 108,185</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 6,087	\$ --	\$ 6,087
Fringe benefits	1,900	--	1,900
Communications	81	--	81
Insurance	--	--	--
Maintenance of Equipment	170	--	170
Office Expense	298	--	298
Travel	--	--	--
Other Costs: A-87	--	--	--
Subtotal Administrative Costs	<hr/> <u>8,536</u>	<hr/> <u>--</u>	<hr/> <u>8,536</u>
 Program Costs:			
Salaries and wages	--	--	--
Fringe benefits	--	--	--
Travel	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Subcontractor's Reimbursement	48,543	--	48,543
Subtotal Program Costs	<hr/> <u>48,543</u>	<hr/> <u>--</u>	<hr/> <u>48,543</u>
 Total Expenditures	 <u>\$ 57,079</u>	 <u>\$ --</u>	 <u>\$ 57,079</u>

COUNTY OF YUBA

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 12F-4453 (CSBG - \$248,944)
 For The Period January 1, 2011 through December 31, 2011

	January 1, 2012 through June 30, 2012	July 1, 2011 through December 31, 2011	Totals
<u>Revenue</u>			
Grant revenue	\$ 121,080	\$ --	\$ 121,080
Interest income	192	--	--
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 121,272</u>	<u>\$ --</u>	<u>\$ 121,080</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 11,607	\$ --	\$ 11,607
Fringe benefits	3,786	--	3,786
Communications	35	--	35
Memberships	897	--	897
Maintenance of Equipment	170	--	170
Office Expense	558	--	558
Travel	--	--	--
Other Costs: A-87	707	--	707
Subtotal Administrative Costs	<hr/> <u>17,760</u>	<hr/> <u>--</u>	<hr/> <u>17,760</u>
Program Costs:			
Salaries and wages	--	--	--
Fringe benefits	--	--	--
Travel	--	--	--
Consumable supplies	--	--	--
Equipment Lease/purchase	--	--	--
Subcontractor's Reimbursement	51,615	--	51,615
Subtotal Program Costs	<hr/> <u>51,615</u>	<hr/> <u>--</u>	<hr/> <u>51,615</u>
Total Expenditures	<u>\$ 69,375</u>	<u>\$ --</u>	<u>\$ 69,375</u>