

**COUNTY OF MARIPOSA,
CALIFORNIA**



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2010**

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COUNTY OF MARIPOSA, CALIFORNIA
SINGLE AUDIT ACT
FOR THE YEAR ENDED JUNE 30, 2010

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

Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Mariposa, California (County), as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 10, 2011. 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.

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 opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be significant deficiencies in internal control over financial reporting (10-FS-01). A significant deficiency is a deficiency, or a combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Compliance and Other Matters

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

We noted certain other matters that we reported to management of the County in a separate report dated February 10, 2011.

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 response and, accordingly, we express no opinion on it.

Board of Supervisors and the Grand Jury
County of Mariposa
Mariposa, California

This report is intended solely for the information and use of management, the Board of Supervisors and Grand Jury, others within the organization, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than those specified parties.

A handwritten signature in cursive script, appearing to read "Smith & Newell".

Smith & Newell CPA's
Yuba City, California
February 10, 2011

**REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

Compliance

We have audited the compliance of County of Mariposa, California, with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that are applicable to each of its major federal programs for the year ended June 30, 2010. The County's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as item 10-SA-01.

Internal Control Over Compliance

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

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

To the Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of County of Mariposa, California, as of and for the year ended June 30, 2010, and have issued our report thereon dated February 10, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming our opinions on the financial statements as a whole. The 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 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 taken as a whole.

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 response and, accordingly, we express no opinion on it.

This report is intended solely for the information and use of management, the Board of Supervisors and Grand Jury, others within the organization, 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.


Smith & Newell, CPAs
Yuba City, California
February 10, 2011

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Cooperative Forestry Assistance	10.664	07-LE-11051360-006	\$ 41,690
Community Facilities Loans and Grants	10.766	-	17,100
Passed through State Department of Social Services:			
Supplemental Nutrition Assistance Program	10.551	-	2,215,174
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	-	217,011
Passed through State Controller's Office			
Schools and Roads - Grants to States	10.665	-	260,932
Schools and Roads - Grants to Counties	10.666	-	1,013
Passed through State Department of Food and Agriculture:			
Forest Health Protection	10.680	08-0121	2,190
ARRA - Recovery Act of 2009: Wildland Fire Management	10.688	09-0555	7,808
Total U.S. Department of Agriculture			<u>2,762,918</u>
<u>Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers	14.871	-	597,921
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/Entitlement Grants	14.218	06 STBG 2609	33,586
Rural Housing and Economic Development	14.250	08 EDEF 5890	826
Total Department of Housing and Urban Development			<u>632,333</u>
<u>U.S. Department of the Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	842,449
Total U.S. Department of the Interior			<u>842,449</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Juvenile Justice and Delinquency Prevention - Allocation to States	16.540	CSA 353-08	92,973
Edward Byrne Memorial Formula Grant Program	16.579	DC 0912 0220	136,413
Crime Victim Assistance/Discretionary Grants	16.582	VW 0917 0220	39,753
State Criminal Alien Assistance Program	16.606	-	4,005
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG)/Grants to Units of Local Government	16.804	2009 SB B9 0987	24,545
Passed through State Board of Corrections:			
Juvenile Accountability Block Grants	16.523	CSA 121-09	20,700
Total U.S. Department of Justice			<u>318,389</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Labor</u>			
Direct Program:			
ARRA - Employee Benefits Security Administration (EBSA)	17.151	-	\$ 2,266
Total U.S. Department of Labor			<u>2,266</u>
<u>U.S. Department of Transportation</u>			
Direct Program:			
Highway Planning and Construction	20.205	CML-5940(061)	79,707
Passed through State Office of Traffic Safety			
State and Community Highway Safety	20.600	EM1001	236,072
Passed through Governor's Office of Emergency Services			
Interagency Hazardous Materials Public Sector Training and Planning Grants	20.703	-	<u>2,591</u>
Total U.S. Department of Transportation			<u>318,370</u>
<u>U.S. Department of Energy</u>			
Passed through State Department of Community Services and Development:			
ARRA - Weatherization Assistance for Low-Income Persons	81.042	09C-1823	<u>21,130</u>
Total U.S. Department of Energy			<u>21,130</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through State Department of Aging:			
Special Programs for the Aging - Title III, Part B -			
Grants for Supportive Services and Senior Centers	93.044	-	7,074
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	-	47,271
Nutrition Services Incentive Program	93.053	-	11,506
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	-	11,262
Temporary Assistance for Needy Families	93.558	-	1,776,504
Community-Based Child Abuse Prevention Grant	93.590	-	30,588
Child Welfare Services - State Grants	93.645	-	14,769
Social Services Block Grant	93.667	-	43,122
Chafee Foster Care Independence Program	93.674	-	22,324
ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	93.714	-	460,461
Foster Care - Title IV-E	93.658	-	505,255
ARRA - Foster Care - Title IV-E	93.658	-	<u>7,494</u>
Subtotal 93.658			<u>512,749</u>
Adoption Assistance	93.659	-	175,785
ARRA - Adoption Assistance	93.659	-	<u>19,601</u>
Subtotal 93.659			<u>195,386</u>
Passed through State Department of Mental Health Services:			
Block Grants for Community Mental Health Services	93.958	SAMSHA	92,628

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (Continued)</u>			
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	-	\$ 345,058
ARRA - Child Support Enforcement	93.563	-	79,460
Subtotal 93.563			424,518
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SAPT	382,248
Passed through State Department of Health Services:			
Maternal and Child Health Services Block Grant to the States	93.994	MCH	44,451
Medical Assistance Program	93.778	CCS	13,459
Medical Assistance Program	93.778	CHDP	25,280
Medical Assistance Program	93.778	HCPCFC	7,785
Medical Assistance Program	93.778	-	29,956
Medical Assistance Program	93.778	IHSS	109,326
ARRA - Medical Assistance Program	93.778	IHSS	6,944
Subtotal 93.778			192,750
Public Health Emergency Preparedness	93.069	-	313,654
National Bioterrorism Hospital Preparedness Program	93.889	-	108,028
Passed through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	09B-5523	241,088
Low-Income Home Energy Assistance	93.568	10B-5623	156,606
Subtotal 93.568			397,694
Community Services Block Grant	93.569	08F-4907	171,528
ARRA - Community Services Block Grant	93.569	09F-5107	60,426
Community Services Block Grant	93.569	10F-4007	111,758
Community Services Block Grant	93.569	10F-4075	4,000
Subtotal 93.569			347,712
Total Department of Health and Human Services			5,436,699
<u>Department of Homeland Security</u>			
Direct Program:			
Assistance to Firefighters Grant	97.044	EMW-2008-FR-00078	353,903
Assistance to Firefighters Grant	97.044	EMW-2009-FO-02008	60,574
Subtotal 97.044			414,477
Homeland Security Grant Program	97.067	2008-0006	114,652
State Homeland Security Program (SHSP)	97.073	2007-8	26,588
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2007-FF-00145	184,198
Total Department of Homeland Security			739,915
Total			\$ 11,074,469

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF MARIPOSA, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Mariposa. The County of Mariposa reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

In accordance with requirements under U.S. Office of Management and Budget (OMB) Circular A-133, expenditures for federal awards under the American Recovery and Reinvestment Act of 2009 (ARRA) are separately identified in the Schedule by inclusion of the prefix "ARRA" in identifying the name of the federal program on the schedule of expenditures of federal awards.

2. BASIS OF ACCOUNTING

The accompanying schedule of expenditures of federal awards includes the federal grant activity of the County and is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements.

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 inter governmental revenue in the General and Special Revenue Funds.

4. 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.

5. PROGRAM CLUSTERS

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>SNAP Cluster</u>		
10.551	Supplemental Nutrition Assistance Program	\$ 2,215,174
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	<u>217,011</u>
	Total	<u>\$ 2,432,185</u>
<u>Aging Cluster</u>		
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 7,074
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	47,271
93.053	Nutrition Services Incentive Program	<u>11,506</u>
	Total	<u>\$ 65,851</u>
<u>TANF Cluster</u>		
93.558	Temporary Assistance for Needy Families	\$ 1,776,504
93.714	ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	<u>460,461</u>
	Total	<u>\$ 2,236,965</u>

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

I. SUMMARY OF AUDITOR'S RESULTS

<u>Financial Statements</u>	<u>Status</u>
1. Type of auditor's report issued	Unqualified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	Yes
3. Noncompliance material to financial statements noted?	No
 <u>Federal Awards</u>	
1. Internal control over major programs:	
a. Material weaknesses identified?	No
b. Significant deficiencies identified not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	
All major programs	Unqualified
3. Any audit findings disclosed including those that are required to be reported in accordance with OMB Circular A-133 Section 510(a)?	Yes
4. Identification of major programs:	
10.551 Supplemental Nutrition Assistance Program	
10.561 State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	
10.665 Schools and Roads - Grants to States	
10.666 Schools and Roads - Grants to Counties	
15.226 Payments in Lieu of Taxes	
93.558 Temporary Assistance for Needy Families	
93.563 Child Support Enforcement	
93.563 ARRA - Child Support Enforcement	
93.568 Low-Income Home Energy Assistance	
93.569 Community Services Block Grant	
93.569 ARRA - Community Services Block Grant	
93.658 Foster Care - Title IV-E	
93.658 ARRA - Foster Care - Title IV-E	
93.659 Adoption Assistance	
93.659 ARRA - Adoption Assistance	
93.714 ARRA Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$332,234
6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?	No

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

II. FINANCIAL STATEMENT FINDINGS

Financial Reporting: Significant Deficiency 10-FS-01

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

CFDA 14.871 10-SA-01

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

10-FS-01 WORKERS' COMPENSATION INSURANCE UNDERFUNDED (Financial Reporting: Significant Deficiency)

Condition

The charges for services in the Workers' Compensation Insurance internal service fund were not sufficient to cover the accrued liability and the fund had a net asset deficit. This is a repeat of a prior year finding.

Cause

The charges for services in this fund were not sufficient to cover the accrued liability.

Criteria

Prudent management of County resources requires that charges for services in internal service funds be adequate to cover the cost of providing the service.

Effect of Condition

The County had inadequate reserves in the Workers' Compensation Insurance internal service fund to settle the estimated accrued liabilities.

Recommendation

We recommend that the County review options to manage this deficit and begin a program to fund or insure the liability.

Corrective Action Plan

The County reviews the risk management funds that account for this activity annually. Insurance costs are set and charged to the affected budget units with the intent to reach or maintain the actuarially determined reserves to the extent of the financial capability of the county departments.

COUNTY OF MARIPOSA, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2010

10-SA-01

Name:	SECTION 8 HOUSING CHOICE VOUCHERS
CFDA #:	14.871
Federal Grantor:	U.S. Department of Housing and Urban Development
Pass Through Entity:	N/A
Award No.:	Various
Year:	2009/2010

Condition

During our audit we noted that the amounts reported on the Voucher Management System reports for Housing Assistance Payments and Administrative Expenses was greater than the amount recorded on the County general ledger. The Voucher Management System reports Section 8 Housing Choice Voucher expenditures of \$604,497 and the general ledger reports expenditures of \$597,921.

Perspective

The amount reported to HUD in the Voucher Management System was \$6,576 greater than actual expenditures as recorded on the County general ledger (Fund 332).

Cause

The Housing Authority was not reconciling between the expenditures recorded on the general ledger to the Voucher Management System.

Criteria

Amounts reported to HUD on the Voucher Management System should agree with reconciled expenditures recorded on the County general ledger.

Effect of Condition

The Housing Authority reported in the Voucher Management System expenditures in excess of general ledger amounts.

Questioned Cost

The Voucher Management System reports expenditure in excess of general ledger amounts by \$6,576.

Recommendation

We recommend that the Housing Authority reconcile the monthly reporting of Section 8 Housing Choice Vouchers on the Voucher Management System to the general ledger and report only expenditures based on actual amounts.

Corrective Action Plan

The County has reconciled the general ledger with the Housing Authority reported amount and corrected the Housing Authority reporting. This program is not operational in 2010-11.

COUNTY OF MARIPOSA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30 2010

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>
09-FS-01	<p>AIRPORT ENTERPRISE FUND</p> <p>Recommendation</p> <p>We recommend that all activities relating to the operation of the Airport enterprise fund be analyzed and properly classified as a part of the Airport enterprise fund.</p> <p>Status</p> <p>Implemented</p>
09-FS-02	<p>STATEMENT ON AUDITING STANDARDS NO. 112</p> <p>Recommendation</p> <p>The County may consider the following possible actions:</p> <ol style="list-style-type: none">1. Provide training opportunities for its accounting staff that would enable them to become more familiar with the general disclosure requirements. This training should include, but is not limited to, the usage of a disclosure checklist, which provides guidance to the financial statement's content and whether a necessary disclosure has been overlooked.2. Hire an external accountant to confirm that the financial statements and related disclosures are in accordance with GAAP.3. Take no action. The County may find that the costs outweigh the benefits to adhere to this standard. No action will continue to result in a significant deficiency in the County's internal controls over the preparation of the financial statements. <p>Status</p> <p>Implemented</p>
09-FS-03	<p>WORKERS' COMPENSATION INSURANCE UNDERFUNDED</p> <p>Recommendation</p> <p>We recommend that the County review options to manage this deficit and begin a program to fund or insure the liability.</p> <p>Status</p> <p>Not Implemented</p>

COUNTY OF MARIPOSA, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT RECOMMENDATIONS
FOR THE YEAR ENDED JUNE 30 2010

<u>Audit Reference</u>	<u>Status of Prior Year Audit Recommendations</u>												
09-SA-01	<p>ADOPTION ASSISTANCE</p> <table><tr><td>Name:</td><td>ADOPTION ASSISTANCE</td></tr><tr><td>CFDA #:</td><td>93.659</td></tr><tr><td>Federal Grantor:</td><td>U.S. Department of Health and Human Services</td></tr><tr><td>Pass Through Entity:</td><td>State Department of Social Services</td></tr><tr><td>Award No.:</td><td>N/A</td></tr><tr><td>Year:</td><td>2008/2009</td></tr></table> <p>Recommendation</p> <p>We recommend that the County require that the AAP-4's be signed by the "Authorized Official of County Welfare Department" (County eligibility staff) and that this person check the appropriate box showing determination of FFP eligibility on the bottom of this form. We also recommend that the County incorporate into their review process procedures to ensure that the AAP-4's are properly completed and executed.</p> <p>Status</p> <p>Implemented</p>	Name:	ADOPTION ASSISTANCE	CFDA #:	93.659	Federal Grantor:	U.S. Department of Health and Human Services	Pass Through Entity:	State Department of Social Services	Award No.:	N/A	Year:	2008/2009
Name:	ADOPTION ASSISTANCE												
CFDA #:	93.659												
Federal Grantor:	U.S. Department of Health and Human Services												
Pass Through Entity:	State Department of Social Services												
Award No.:	N/A												
Year:	2008/2009												

**SUPPLEMENTAL STATEMENTS OF
REVENUE AND EXPENDITURE**

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COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 09C-1823 (DOE-WX)
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010

	<u>July 1, 2009 through June 30, 2010</u>	<u>Totals</u>
<u>Revenue</u>		
Grant revenue	\$ 7,606	\$ 7,606
Total Revenue	<u>\$ 7,606</u>	<u>\$ 7,606</u>
<u>Expenditures</u>		
Administrative costs	\$ 4,730	\$ 4,730
Program Costs:		
Outreach	1,137	1,137
Training and technical assistance	9,767	9,767
Minor vehicle and field equipment (less than \$5,000)	4,097	4,097
Intake	-	-
Outreach	-	-
Vehicle insurance	95	95
General/operating expenditures	<u>1,304</u>	<u>1,304</u>
Total Program Costs	<u>16,400</u>	<u>16,400</u>
Total Expenditures	<u>\$ 21,130</u>	<u>\$ 21,130</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 09B-5523 (WX) (LIHEAP)
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2010

	January 1, 2009 through June 30, 2009	July 1, 2009 through June 30, 2010	Totals
<u>Revenue</u>			
Grant revenue	\$ 13,743	\$ 98,401	\$ 112,144
Total Revenue	\$ 13,743	\$ 98,401	\$ 112,144
<u>Expenditures</u>			
Administrative costs	\$ 6,338	\$ 4,105	\$ 10,443
Weatherization Program Budget:			
Intake	1,308	719	2,027
Outreach	3,434	1,514	4,948
Training and technical assistance	2,663	4	2,667
Direct program activities	-	91,732	91,732
Liability insurance	-	327	327
Total Program Costs	7,405	94,296	101,701
Total Expenditures	\$ 13,743	\$ 98,401	\$ 112,144

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 09B-5523 (ECIP/HEAP)
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2010

	<u>January 1, 2009 through June 30, 2009</u>	<u>July 1, 2009 through June 30, 2010</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 101,340	\$ 98,530	\$ 199,870
Total Revenue	<u>\$ 101,340</u>	<u>\$ 98,530</u>	<u>\$ 199,870</u>
<u>Expenditures</u>			
Administrative costs	\$ 10,997	\$ 9,837	\$ 20,834
Assurance 16: Assurance 16 program costs	<u>15,003</u>	<u>15,301</u>	<u>30,304</u>
Intake: Intake costs	<u>4,567</u>	<u>4,356</u>	<u>8,923</u>
Outreach: Outreach	<u>11,269</u>	<u>10,202</u>	<u>21,471</u>
ECIP HEAP Costs:			
ECIP EHCS Cooling service repair/replacement	-	2,039	2,039
ECIP EHCS Heating service repair/replacement	1,527	2,316	3,843
ECIP Wood, propane, and oil payments	78,538	65,785	144,323
HEAP Wood, propane, and oil payments	18,562	32,524	51,086
Liability insurance	<u>-</u>	<u>327</u>	<u>327</u>
Total ECIP HEAP Costs	<u>98,627</u>	<u>102,991</u>	<u>201,618</u>
Total Expenditures	<u>\$ 140,463</u>	<u>\$ 142,687</u>	<u>\$ 283,150</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 10B-5623 (WX) (LIHEAP)
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2010

	January 1, 2010 through June 30, 2010	Totals
<u>Revenue</u>		
Grant revenue	\$ -	\$ -
Total Revenue	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Administrative costs	\$ -	\$ -
Weatherization Program Budget:		
Training and technical assistance	1,805	1,805
Direct program activities	<u>19,422</u>	<u>19,422</u>
Total Program Costs	<u>21,227</u>	<u>21,227</u>
Total Expenditures	<u>\$ 21,227</u>	<u>\$ 21,227</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 10B-5623 (ECIP/HEAP)
FOR THE PERIOD JANUARY 1, 2009 THROUGH JUNE 30, 2010

	January 1, 2010 through June 30, 2010	Totals
<u>Revenue</u>		
Grant revenue	\$ -	\$ -
Total Revenue	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Administrative costs	\$ 4,815	\$ 4,815
Assurance 16: Assurance 16 program costs	<u>9,214</u>	<u>9,214</u>
Intake: Intake costs	<u>2,104</u>	<u>2,104</u>
Outreach: Outreach	<u>4,974</u>	<u>4,974</u>
ECIP HEAP Costs:		
ECIP EHCS Cooling service repair/replacement	-	-
ECIP EHCS Heating service repair/replacement	2,472	2,472
ECIP EHCS Other program costs	145	145
ECIP Wood, propane, and oil payments	87,571	87,571
HEAP Wood, propane, and oil payments	24,084	24,084
Liability insurance	<u>-</u>	<u>-</u>
Total ECIP HEAP Costs	<u>114,272</u>	<u>114,272</u>
Total Expenditures	<u>\$ 135,379</u>	<u>\$ 135,379</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 08F-4907 (CSBG) (2009)
FOR THE PERIOD JANUARY 1, 2009 THROUGH DECEMBER 31, 2009

	<u>January 1, 2009 through June 30, 2009</u>	<u>July 1, 2009 through December 31, 2009</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ -	\$ 231,051	\$ 231,051
Total Revenue	<u>\$ -</u>	<u>\$ 231,051</u>	<u>\$ 231,051</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 8,076	\$ 7,869	\$ 15,945
Fringe benefits	5,255	4,988	\$ 10,243
Operating expenses and equipment	3,102	604	\$ 3,706
Other costs	4,681	14,825	19,506
Total Administrative Costs	<u>21,114</u>	<u>28,286</u>	<u>49,400</u>
Program Costs:			
Salaries and wages	5,307	10,582	15,889
Fringe benefits	3,453	3,280	6,733
Operating expenses and equipment	6,724	3,167	9,891
Subcontractor services	45,442	126,213	171,655
Total Program Costs	<u>60,926</u>	<u>143,242</u>	<u>204,168</u>
Total Expenditures	<u>\$ 82,040</u>	<u>\$ 171,528</u>	<u>\$ 253,568</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 09F-5107 (CSBG)
FOR THE PERIOD JULY 1, 2009 THROUGH JUNE 30, 2010

	<u>July 1, 2009 through June 30, 2010</u>	<u>Totals</u>
<u>Revenue</u>		
Grant revenue	\$ 45,698	\$ 45,698
Total Revenue	<u>\$ 45,698</u>	<u>\$ 45,698</u>
<u>Expenditures</u>		
Administrative Costs:		
Salaries and wages	\$ 5,647	\$ 5,647
Fringe benefits	<u>3,387</u>	<u>3,387</u>
Total Administrative Costs	<u>9,034</u>	<u>9,034</u>
Program Costs:		
Salaries and wages	29,014	29,014
Fringe benefits	15,079	15,079
Operating expenses and equipment	4,799	4,799
Other costs	<u>2,500</u>	<u>2,500</u>
Total Program Costs	<u>51,392</u>	<u>51,392</u>
Total Expenditures	<u>\$ 60,426</u>	<u>\$ 60,426</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 10F-4007 (CSBG)
FOR THE PERIOD JANUARY 1, 2010 THROUGH JUNE 30, 2010

	January 1, 2010 through June 30, 2010	Totals
<u>Revenue</u>		
Grant revenue	\$ 22,568	\$ 22,568
Total Revenue	<u>\$ 22,568</u>	<u>\$ 22,568</u>
<u>Expenditures</u>		
Administrative Costs:		
Salaries and wages	\$ 4,342	\$ 4,342
Fringe benefits	2,139	2,139
Subcontractor services	<u>14,522</u>	<u>14,522</u>
Total Administrative Costs	<u>21,003</u>	<u>21,003</u>
Program Costs:		
Salaries and wages	6,250	6,250
Fringe benefits	3,698	3,698
Operating expenses and equipment	6,920	6,920
Subcontractor services	71,876	71,876
Other costs	<u>2,011</u>	<u>2,011</u>
Total Program Costs	<u>90,755</u>	<u>90,755</u>
Total Expenditures	<u>\$ 111,758</u>	<u>\$ 111,758</u>

COUNTY OF MARIPOSA, CALIFORNIA
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURE
CSD CONTRACT NO. 10F-4075 (CSBG)
FOR THE PERIOD JANUARY 1, 2010 THROUGH JUNE 30, 2010

	January 1, 2010 through June 30, 2010	Totals
<u>Revenue</u>		
Grant revenue	\$ -	\$ -
Total Revenue	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>		
Administrative Costs:		
Salaries and wages	\$ -	\$ -
Fringe benefits	-	-
Subcontractor services	<u>4,000</u>	<u>4,000</u>
Total Administrative Costs	<u>4,000</u>	<u>4,000</u>
Program Costs:		
Salaries and wages	-	-
Fringe benefits	-	-
Subcontractor services	<u>-</u>	<u>-</u>
Total Program Costs	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 4,000</u>	<u>\$ 4,000</u>

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