

**COUNTY OF MARIPOSA,
CALIFORNIA**



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2012**

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COUNTY OF MARIPOSA
Single Audit Act
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 Board of Supervisors and 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, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 22, 2013. 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

Management of the County 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 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.

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 and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiency described in the accompanying Schedule of Findings and Questioned Costs to be a material weakness. (12-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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies. (12-FS-02, 12-FS-03, 12-FS-04 and 12-FS-05)

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

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.

The County's responses to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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

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

Smith & Newell, CPAs
Yuba City, California
February 22, 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 Board of Supervisors and Grand Jury
County of Mariposa
Mariposa, California

Compliance

We have audited the County of Mariposa, California's compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 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, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. 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 items 12-SA-01 and 12-SA-02.

Internal Control Over Compliance

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

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

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

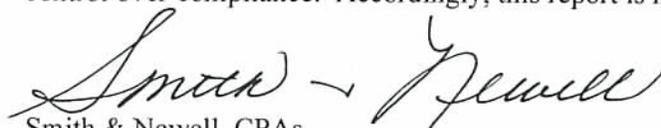
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did 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, each major fund, and the aggregate remaining fund information of County of Mariposa, California, as of and for the year ended June 30, 2012, and have issued our report thereon dated February 22, 2013, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purposes of forming our opinions on the financial statements that collectively comprise the County's financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the 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 Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

The County's response to the findings identified in our audit is 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.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of the County's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on the County's compliance but not to provide an opinion on the effectiveness of the County's internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.



Smith & Newell, CPAs
Yuba City, California
February 22, 2013

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

Federal Program/Pass Through Program Title	Federal CFDA Number	Federal Grantor/ Pass-Through Grantor Number	Disbursements/ Expenditures
U.S. Department of Agriculture			
Direct Program:			
Cooperative Forestry Assistance	10.664	07-LE-11051360-006	\$ 30,304
Passed through State Department of Food and Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-0181-SF	7,602
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-0325-SF	2,263
Subtotal 10.025			<u>9,865</u>
Forest Health Protection	10.680	10-6922	3,314
ARRA - Recovery Act of 2009: Wildland Fire Management	10.688	09-0555	17,054
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CEC-22-2012	308,688
Passed through State Controller's Office:			
Schools and Roads - Grants to States	10.665	1100235A	186,690
Schools and Roads - Grants to States	10.665	10-PA-11051650-072	3,235
Subtotal 10.665			<u>189,925</u>
Schools and Roads - Grants to Counties	10.666	1100276A	1,209
Total U.S. Department of Agriculture			<u>560,359</u>
Department of Housing and Urban Development			
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	10-STBG-6727	12,000
Rural Housing and Economic Development	14.250	08-EDEF-5890	93,287
Total Department of Housing and Urban Development			<u>105,287</u>
U.S. Department of the Interior			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	991,087
Cultural Resources Management	15.946	H8826-07-0072	291,106
Total U.S. Department of the Interior			<u>1,282,193</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

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

Federal Program/Pass Through Program Title	Federal CFDA Number	Federal Grantor/ Pass-Through Grantor Number	Disbursements/ Expenditures
U.S. Department of Justice			
Direct Program:			
State Criminal Alien Assistance Program	16.606	2011-AP-BX-0907	\$ 2,015
Bulletproof Vest Partnership Program	16.607	-	3,239
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2010-MO-BX-0042	27,734
Passed through State Emergency Management Agency:			
Crime Victim Assistance/Discretionary Grants	16.582	VW 1119 0220	39,862
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC 1114 0220	108,141
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	ZA 0901 0220	112,915
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	ZP 0901 0220	36,575
Subtotal 16.804			<u>149,490</u>
Passed through State Board of Corrections:			
Juvenile Accountability Block Grants	16.523	CSA 121-09	1,991
Total U.S. Department of Justice			<u>332,472</u>
U.S. Department of Labor			
Direct Program:			
ARRA - Employee Benefits Security Administration (EBSA)	17.151	-	88
Total U.S. Department of Labor			<u>88</u>
U.S. Department of Transportation			
Direct Program:			
Airport Improvement Program	20.106	3-06-0147-10	196,999
Highway Planning and Construction	20.205	BRLS-5940 (004)	19,772
Highway Planning and Construction	20.205	CML-5940 (081)	13,338
Highway Planning and Construction	20.205	CML-5940 (089)	93,769
ARRA - Highway Planning and Construction	20.205	ESPL-5940 (075)	196,613
ARRA - Highway Planning and Construction	20.205	ESPL-5940 (076)	52,290
ARRA - Highway Planning and Construction	20.205	ESPL-5940 (080)	291,756
Highway Planning and Construction	20.205	HPLUL-5940 (057)	47,435
Highway Planning and Construction	20.205	HPLUL-5940 (065)	27,639
Highway Planning and Construction	20.205	HPLUL-5940 (068)	48,000
Highway Planning and Construction	20.205	HRRRL-5940 (056)	366,037
Highway Planning and Construction	20.205	SPOA-5940 (088)	54,202
Subtotal 20.205			<u>1,210,851</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

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

Federal Program/Pass Through Program Title	Federal CFDA Number	Federal Grantor/ Pass-Through Grantor Number	Disbursements/ Expenditures
U.S. Department of Transportation (Continued)			
Passed through State Department of Transportation: ARRA - Federal Transit - Capital Investment Grants	20.500	649856	\$ 112,000
Total U.S. Department of Transportation			<u>1,519,850</u>
Environmental Protection Agency			
Passed through State Environmental Protection Agency: Underground Storage Tank Prevention, Detection, and Compliance Program	66.804	G11-UST-11	2,153
Total Environmental Protection Agency			<u>2,153</u>
U.S. Department of Energy			
Passed through State Department of Community Services and Development: Weatherization Assistance for Low-Income Persons	81.042	09C-1771	18,572
ARRA - Weatherization Assistance for Low-Income Persons	81.042	09C-1823	190,067
Weatherization Assistance for Low-Income Persons	81.042	11C-1820	6,502
Total U.S. Department of Energy			<u>215,141</u>
U.S. Department of Health and Human Services			
Passed through State Department of Aging: Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	III B	22,446
Nutrition Services Incentive Program	93.053	N/A	10,752
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	C-1 Congregate	3,405
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	C-1 Restaurant	5,388
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	C-2 Delivered Meals	14,975
Subtotal 93.045			<u>23,768</u>
Passed through State Department of Social Services: Guardianship Assistance	93.090	CEC-22-2012	2,212
Promoting Safe and Stable Families	93.556	CEC-22-2012	10,570
Community-Based Child Abuse Prevention Grants	93.590	N/A	23,000
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CEC-22-2012	14,769
Social Services Block Grant	93.667	CEC-22-2012	45,432
Chafee Foster Care Independence Program	93.674	CEC-22-2012	21,352
Temporary Assistance for Needy Families	93.558	CEC-22-2012	1,515,241
Temporary Assistance for Needy Families	93.558	800-22-2012	599,720
Subtotal 93.558			<u>2,114,961</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

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

Federal Program/Pass Through Program Title	Federal CFDA Number	Federal Grantor/ Pass-Through Grantor Number	Disbursements/ Expenditures
U.S. Department of Health and Human Services (Continued)			
Passed through State Department of Social Services (Continued):			
Foster Care - Title IV-E	93.658	CEC-22-2012	\$ 314,859
Foster Care - Title IV-E	93.658	800-22-2012	<u>184,732</u>
Subtotal 93.658			<u>499,591</u>
Adoption Assistance	93.659	CEC-22-2012	5,142
Adoption Assistance	93.659	800-22-2012	<u>163,843</u>
Subtotal 93.659			<u>168,985</u>
Passed through State Department of Mental Health Services:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	PATH	15,158
Block Grants for Community Mental Health Services	93.958	SAMSHA	92,359
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	Mariposa	426,310
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	51162/51163/51166	396,660
Passed through State Department of Health Services:			
Immunization Grants	93.268	11-10581	24,987
Children's Health Insurance Program	93.767	CCS	4,181
Maternal and Child Health Services Block Grant to the States	93.994	MCH	50,555
Medical Assistance Program	93.778	CCS	16,189
Medical Assistance Program	93.778	CHDP	40,791
Medical Assistance Program	93.778	HCPCFC	6,138
Medical Assistance Program	93.778	MCH	9,447
Medical Assistance Program	93.778	IHSS	71,860
Medical Assistance Program	93.778	7000/51194	<u>31,392</u>
Subtotal 93.778			<u>175,817</u>
Public Health Emergency Preparedness	93.069	EPO 10-22	35,879
Public Health Emergency Preparedness	93.069	EPO 11-22	<u>117,924</u>
Subtotal 93.069			<u>153,803</u>
National Bioterrorism Hospital Preparedness Program	93.889	EPO 11-22	35,153

See accompanying Notes to Schedule of Expenditures of Federal Awards

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

<u>Federal Program/Pass Through Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
Passed through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	10B-5623	\$ 12,000
Low-Income Home Energy Assistance	93.568	11B-5723	187,618
Low-Income Home Energy Assistance	93.568	12B-5822	<u>274,644</u>
Subtotal 93.568			<u>474,262</u>
Community Services Block Grant	93.569	11F-4207	<u>26,747</u>
Total U.S. Department of Health and Human Services			<u>4,833,830</u>
Department of Homeland Security			
Passed through State Emergency Management Agency:			
Emergency Food and Shelter National Board Program	97.024	29-0766-00	222
Emergency Management Performance Grants	97.042	EMW-2011-EP-00048	110,029
Staffing for Adequate Fire and Emergency Response (SAFER)	97.083	EMW-2009-FO-02008	53,174
ARRA - Assistance to Firefighters Grant	97.115	EMW-2009-FC-03965R	990,313
Homeland Security Grant Program	97.067	2009-19	1,153
Homeland Security Grant Program	97.067	2010-85	136,312
Homeland Security Grant Program	97.067	2011-77	<u>38,997</u>
Subtotal 97.067			<u>176,462</u>
Total Department of Homeland Security			<u>1,330,200</u>
Total			<u><u>\$ 10,181,573</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

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

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 in the Schedule of Expenditures of Federal Awards.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying schedule of expenditures of federal awards, is generally presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

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 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. AMERICAN RECOVERY AND REINVESTMENT ACT EXPENDITURES

In accordance with requirements under OMB Circular A-133, expenditures for federal awards under the American Recovery and Reinvestment Act of 2009 (ARRA) are separately identified by inclusion of the prefix "ARRA" on the Schedule of Expenditures of Federal Awards.

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

6. PROGRAM CLUSTERS

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

<u>Schools and Roads Cluster</u>		
10.665	Schools and Roads - Grants to States	\$ 189,925
10.666	Schools and Roads - Grants to Counties	<u>1,209</u>
	Total	<u><u>\$ 191,134</u></u>
<u>JAG Program Cluster</u>		
16.738	Edward Byrne Memorial Justice Assistance Grant Program	\$ 108,141
16.804	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	<u>149,490</u>
	Total	<u><u>\$ 257,631</u></u>
<u>Aging Cluster</u>		
93.044	Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 22,446
93.045	Special Programs for the Aging - Title III, Part C - Nutrition Services	23,768
93.053	Nutrition Services Incentive Program	<u>10,752</u>
	Total	<u><u>\$ 56,966</u></u>

7. CALIFORNIA DEPARTMENT OF AGING (CDA) REPORTING REQUIREMENTS

The terms and conditions of contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. The following schedule is presented to comply with these requirements.

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.044	\$ 22,446	\$ -
93.045	23,768	-
93.053	<u>10,752</u>	<u>-</u>
Total	<u><u>\$ 56,966</u></u>	<u><u>\$ -</u></u>

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

8. CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT EXPENDITURES

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2012. This information is included in the County's single audit report at the request of CalEMA.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2011	For the Year Through June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
<u>VW11190220 - Victim/Witness Assistance</u>						
Personal services	\$ -	\$ 74,180	\$ 74,180	\$ 38,885	\$ 35,295	\$ -
Operating expenses	-	14,764	14,764	977	13,787	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 88,944</u>	<u>\$ 88,944</u>	<u>\$ 39,862</u>	<u>\$ 49,082</u>	<u>\$ -</u>
<u>DC11140220 - Drug Task Force</u>						
Personal services	\$ -	\$ 53,221	\$ 53,221	\$ 53,221	\$ -	\$ -
Operating expenses	-	54,920	54,920	54,920	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 108,141</u>	<u>\$ 108,141</u>	<u>\$ 108,141</u>	<u>\$ -</u>	<u>\$ -</u>
<u>ZA09010220 - Anti-Drug Abuse Enforcement Team</u>						
Personal services	\$ 86,247	\$ 78,740	\$ 164,987	\$ 78,740	\$ -	\$ -
Operating expenses	89,215	34,175	123,390	34,175	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 175,462</u>	<u>\$ 112,915</u>	<u>\$ 288,377</u>	<u>\$ 112,915</u>	<u>\$ -</u>	<u>\$ -</u>
<u>ZP09010220 - Evidence Based Probation Supervision Program</u>						
Personal services	\$ -	\$ 23,163	\$ 23,163	\$ 23,163	\$ -	\$ -
Operating expenses	5,140	12,375	17,515	12,375	-	-
Equipment	-	1,037	1,037	1,037	-	-
Totals	<u>\$ 5,140</u>	<u>\$ 36,575</u>	<u>\$ 41,715</u>	<u>\$ 36,575</u>	<u>\$ -</u>	<u>\$ -</u>

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

I. SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Status

- | | |
|--|-------------|
| 1. Type of auditor's report issued | Unqualified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|--|-------------|
| 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:

10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
15.226	Payments in Lieu of Taxes
20.205	Highway Planning and Construction
20.205	ARRA - Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement
93.568	Low-Income Home Energy Assistance
93.658	Foster Care - Title IV-E
93.659	Adoption Assistance
97.115	ARRA - Assistance to Firefighters Grant

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

I. SUMMARY OF AUDITOR'S RESULTS (CONTINUED)

- | | |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$ 305,447 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes |

II. FINANCIAL STATEMENT FINDINGS

- | | |
|--|----------|
| Capital Assets - Material Weakness | 12-FS-01 |
| Year End Closing Process - Significant Deficiency | 12-FS-02 |
| Workers' Compensation Insurance Underfunded - Significant Deficiency | 12-FS-03 |
| Closure/Postclosure Liability - Significant Deficiency | 12-FS-04 |
| Unearned Revenue - Significant Deficiency | 12-FS-05 |

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

- | | |
|--------|----------|
| 93.568 | 12-SA-01 |
| 93.568 | 12-SA-02 |

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

12-FS-01 Capital Assets (Material Weakness)

Condition

During our audit, and as discussed with us previously, the County noted a prior period adjustment to capital assets to correct a prior year misstatement.

Cause

During the current year, the County purchased the family service center building and land. They then identified funds used for the purchase that had been expended in the prior year. Those funds were recorded as expenditures rather than as capital outlay and thus were not properly capitalized.

Criteria

Good internal control over capital assets requires that an accurate, current detail listing of all capital assets be maintained and that all capital assets meeting the capitalization policy be capitalized and depreciated.

Effect of Condition

Capital assets were misstated in a prior year and required adjustment.

Recommendation

We recommend that all funds expended by the County for the purchase of capital assets be properly reported and recorded at the time of the expenditure to avoid misstatements and adjustments in their financial statements.

Corrective Action Plan

No additional corrective action is required. In December of 2011, the Board of Supervisors authorized the purchase of the family service center building which the County had been leasing up until then. Escrow was opened shortly thereafter and closed in February of 2012. When the Auditor's office attempted to record the acquisition of the capital asset, there was no cost in 2012 associated with the purchase. Upon investigation, it was discovered that the funds had started to be paid to DesCor beginning in May of 2010 and the payments were completed in April of 2011. These payments were recorded as expense items within Fund 410 (Mental Health Services Act) and never reported through the Auditor's capital acquisition process as either a purchase or a construction in progress. Thus, the funds were expended in prior years and necessitated a prior year adjustment to properly account for the capital acquisition of the building. The issue was brought to the attention of the outside auditors and necessary transactions were completed. The problem has been corrected and was a one time occurrence.

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

12-FS-02 Year End Closing Process (Significant Deficiency)

Condition

We recognize that the County has made a concerted effort to improve accounting procedures and to implement prior year recommendations, however, at the time of our audit we noted the financial statements as presented to us contained misstatements that required adjustment. Many of these adjustments were noted by the County and presented to us during our audit fieldwork. However, some of the adjustments were noted as a part of the audit process.

Cause

The process to close the County's accounting records and produce the annual financial report is labor intensive and the reports produced by the accounting system can require additional analysis and reconciliation.

Criteria

Government auditing standards require independent auditors to evaluate all unadjusted misstatements of financial statements. Also, producing timely audited financial statements is more difficult when adjustments are not recorded prior to the start of the annual audit.

Effect of Condition

The financial statements as presented to us for audit contained misstatements and required adjustment.

Recommendation

We recommend that the County strive to record all adjustments in a timely manner so that required adjustments can be recorded prior to the start of the annual audit.

Corrective Action Plan

No additional corrective action is required. The County could be liable for this finding in any given year. The County continues to accrue expenses until the end of August and revenues even after that, while the financials are provided to the auditors in early August. It is not possible to provide final financial statements to the auditors in early August. However, this year there was an additional problem that caused an excessive number of corrections, pushed the corrections late into the audit cycle, and generated this finding.

Beginning in FY 2008-09 the county was required to begin disclosing OPEB liabilities based on an actuarial study performed every two years. For this actuarial study the county had to provide cost of payroll. Unfortunately, in both the 2008 and 2010 actuarial study the county included the court's payroll along with the county's payroll. This error was detected in the 2012 actuarial cycle and required that the report be revised. The completion of the revised report was late in the audit cycle which created the late adjustments and led to this finding. The problem has already been corrected.

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

12-FS-03 Workers' Compensation and Liability Risk Management Underfunded (Significant Deficiency)

Condition

The Workers' Compensation and Liability Risk Management internal service funds had deficit net assets as of June 30, 2012. During the current fiscal year the deficit in Workers Compensation increased from \$721,413 to \$826,698 and the deficit in Liability increased from \$40,143 to \$274,717. There are inadequate resources to settle the estimated accrued liabilities. This is a repeat of a prior year finding.

Cause

The charges for services in these funds was not sufficient to cover the accrued liabilities.

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

For the year ended June 30, 2012, the deficit in both funds increased and there were inadequate resources to settle the estimated accrued liabilities.

Recommendation

We recommend that the County continue to monitor these funds and manage the deficit until adequate resources are established for the Workers Compensation and Liability Risk Management internal service funds.

Corrective Action Plan

The increased requirement for liability recognition for both of these funds was due to revised forecasts as a result of updated actuarial reports for 2012. The increase in the fund deficit for both funds is directly related to the increase in these new liability forecasts. The County reviews the risk management funds that account for these activities 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.

12-FS-04 Closure/Postclosure Liability (Significant Deficiency)

Condition

We noted that the Corrective Action Costs of \$488,971 were not included in the Solid Waste closure/postclosure liability.

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

12-FS-04 Closure/Postclosure Liability (Significant Deficiency) (Continued)

Cause

The County Public Works Department had not reported the Corrective Action Costs on their annual closure/postclosure report to the Department of Resources Recycling and Recovery.

Criteria

Each year the landfill operator is required to complete the annual inflation factor calculation worksheet for submission to the State as required by Title 27, California Code of Regulations, Division 2, Subdivision 1, Chapter 6, Subchapter 3, Article 1, Section 22236.

Effect of Condition

The postclosure liability reported on the County's general ledger was incorrectly calculated.

Recommendation

We recommend that the County include the corrective action costs on the annual inflation factor calculation worksheet for the landfill.

Corrective Action Plan

No additional corrective action is required. The Auditor has reviewed the estimated costs for the closure/post-closure going back to 2005. No estimate has ever been included for corrective action costs. Historically, these estimated costs were not provided to the Auditor's office by Public Works or by the outside vendor who provides the analysis for this project. Until the new Solid Waste Manager brought the issue to the Board of Supervisors last year, this cost was not being accounted for. As a result, the Auditor questioned the County's outside auditors regarding this item and asked them to provide documentation which required its inclusion in the Solid Waste Closure fund as a liability. The auditors did provide the proper supporting documentation. Therefore, the Auditor has included the corrective action costs in the total estimated closure /post-closure costs for FY2011-12 and will continue to include them in the future. The problem has been corrected.

12-FS-05 Unearned Revenue (Significant Deficiency)

Condition

At the time of our fieldwork the calculation of the unearned revenues from the State for Behavioral Health Services as of June 30, 2012 had not been reconciled or adjusted on the County general ledger. The County records revenues and expenditures by program, however the amount of those revenues that were received prior to when services were provided was not reconciled to the amount recorded on the general ledger.

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

12-FS-05 Unearned Revenue (Significant Deficiency) (Continued)

Cause

The County does not reconcile on a current basis the cost of services provided to the revenue received from the State.

Criteria

Grant monies that are received by the County in advance of the services being provided are required to be reported on the general ledger as unearned revenue.

Effect of Condition

At the time of the audit the unearned revenue had not been reconciled to the revenues received and the related expenditures. During the audit process this amount was adjusted to approximately \$1,748,000 of unearned revenue on the County's general edger.

Recommendation

We recommend that the County reconcile the grant revenues received and the related expenditure claims.

Corrective Action Plan

This item relates to the Mental Health Services Act funds (Fund 410). The Auditor previously initiated a procedure to track the unearned revenue in this fund. However, the procedure proved to be too complex and less than fully effective. Having the projects that are receiving funds but under-spending, the projects that are over-spending, the unearned revenue, as well as Medicare reimbursement all in the same fund is simply too complicated.

Beginning in the upcoming fiscal year (FY 2013-14), Fund 410 will be split into three separate funds. One will contain the special projects that have had funds taken from them, contain the unearned revenue, and have to be repaid. The second will contain the projects that have taken money from the special projects and have to repay them. The third will contain the Medicare expenses and reimbursements. This will make it impossible for the projects in one fund to access the money in another fund without a well documented transfer that is recorded by the Auditor's office and, thus, provides a clear paper trail of all repayment transactions.

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

12-SA-01

Name: FOSTER CARE - TITLE IV-E
CFDA #: 93.658
Federal Grantor: U.S. Department of Health and Human Services
Pass Through Entity: State Department of Social Services
Award No.: Various
Year: 2011/2012

Condition

Federal eligibility requires that the determination of the child's eligibility for foster care be documented in the case record on the Determination of Federal AFDC-FC Eligibility form (FC 3). The County does document eligibility on the FC 3 by the completion of the form, however, a signature is required on the FC 3. The Eligibility Worker must sign the FC 3 and check the appropriate box, which indicates recipient's eligibility or non-eligibility.

On one of the eight cases tested, the FC 3 was completed but not signed by the Eligibility Worker.

Perspective

Appropriate training or review procedures concerning required forms completion was inadequate.

Criteria

The County is not in compliance with Federal eligibility requirements for the Foster Care - Title IV-E program.

Effect of Condition

When the FC 3 is not available for review or signed by the Eligibility Worker and/or the Federal eligibility or non-eligibility box is not marked, the likelihood of errors in eligibility determination increase.

Questioned Costs

No costs are questioned. The one case was eligible for Federal foster care. The problem was that their eligibility was not properly documented, as required on the FC 3.

Recommendation

We recommend that the County require that the FC 3's be signed by the Eligibility Worker and that this person check the appropriate box showing determination of the recipient eligibility on the bottom of the form. We also recommend that the County incorporate into their review process procedures to ensure that the FC 3's are properly completed and executed.

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

12-SA-01 (CONTINUED)

Corrective Action Plan

The Eligibility Worker Supervisor discussed expectations with the Eligibility Worker III on the following:

1. The EW III is expected to determine the initial eligibility within 5 to 10 working days from receiving the completed paperwork from the Social Worker.
2. The EW III will complete, print, sign, date and image the FC 3 into the case file. The FC 3 is generated from C-IV.
3. The EW Supervisor will complete periodic full case reviews of the Foster Care caseload to ensure the FC 3 is being completed timely and accurately.

The necessary changes have been completed to the FC 3 that was noted in the Foster Care audit.

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

12-SA-02

Name: FOSTER CARE - TITLE IV-E
CFDA #: 93.658
Federal Grantor: U.S. Department of Health and Human Services
Pass Through Entity: State Department of Social Services
Award No.: Various
Year: 2011/2012

Condition

According to Federal eligibility guidelines, CSWs must review for accuracy, annotate, as needed, and sign the FC 2, Statement of Facts Supporting Eligibility for AFDC Foster Care (FC), in order to ensure AFDC-FC reimbursement. The CSW must also sign the SOC 158A certifying the AFDC-FC information on the FC 2 form. Both forms are to be signed at the time of initial placement, at the annual redetermination, and when there is a change in authority for placement. A child is ineligible for Federal AFDC-FC funding until these forms are completed and signed by the CSW.

The County does document eligibility on the FC 2 by the completion of the form, which is signed by the Placement Worker. However, the Eligibility Worker must also sign the FC 2 and check the appropriate box, which indicates Foster Care Case eligibility or non-eligibility.

On three of eight cases tested, the FC 2s were completed but not signed by the Eligibility Worker nor was the Federal eligibility box checked to indicate the case was eligible for Federal Foster Care.

Perspective

Appropriate training or review procedures concerning required forms completion was inadequate.

Criteria

The County is not in compliance with Federal eligibility guidelines.

Effect of Condition

When the FC 2 is not signed by the Eligibility Worker and/or the Federal eligibility or non-eligibility is not marked, the likelihood of errors in eligibility determination increase.

Questioned Costs

No costs are questioned. All three cases were eligible for Federal foster care. The problem was that their eligibility was not properly documented, as required, on the FC 2.

Recommendation

We recommend that the County require that the FC 2s be signed by the Eligibility Worker and that this person check the appropriate box showing determination of eligibility on this form. We also recommend that the County incorporate into their review process procedures to ensure that the FC 2s are properly completed and executed.

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

12-SA-02 (CONTINUED)

Corrective Action Plan

The Eligibility Worker Supervisor discussed expectations with the Eligibility Worker III on the following:

1. The EW III is expected to review, process and complete the FC 2 within 5 to 10 working days.
2. The EW III will document eligibility by checking the appropriate box(es), sign, date and image the form.
3. The EW Supervisor will complete periodic full case reviews of the Foster Care caseload to ensure the FC 2 is being completed timely and accurately. The full case review will include intake and REs.
4. The periodic reviews will be documented in the Supervisor Board action log.

The necessary signatures and boxes have been completed on the FC 2 that was noted in the Foster Care Audit.

COUNTY OF MARIPOSA
Summary Schedule of Prior Audit Recommendations
For the Year Ended June 30, 2012

<u>Audit Reference</u>	<u>Status of Prior Audit Recommendations</u>
11-FS-01	<p>Revenue Recognition</p> <p>Recommendation</p> <p>We recommend that the County review its revenue recognition policy and ensure that all revenues are recognized in accordance with GASB Statement No. 33. We also recommend that all amounts reported to the State be reconciled by program to the amounts reflected in the County general ledger.</p> <p>Status</p> <p>Implemented</p>
11-FS-02	<p>Workers Compensation Insurance Underfunded</p> <p>Recommendation</p> <p>We recommend that the County continue to monitor this fund and manage the deficit until adequate reserves are established for the Workers Compensation Insurance internal service fund.</p> <p>Status</p> <p>Not Implemented</p>
11-FS-03	<p>Human Services Time Study Reports</p> <p>Recommendation</p> <p>We recommend that the department work with the County Auditor-Controller to develop internal control procedures to ensure that inconsistencies are minimized as well as to provide adequate documentation for changes and support for time charged to the various state funded programs.</p> <p>Status</p> <p>Implemented</p>

COUNTY OF MARIPOSA
Summary Schedule of Prior Audit Recommendations
For the Year Ended June 30, 2012

Audit Reference

Status of Prior Audit Recommendations

11-SA-01

Low Income Home Energy Assistance
CFDA #: 93.568

Recommendation

We recommend that the County Human Services department reconcile monthly activity reports to the general ledger on a monthly basis and only report amounts actually expended as supported by the County general ledger.

Status

Implemented

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**Supplemental Statements of Revenue and
Expenditures Passed Through State Department of
Community Services and Development**

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COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 09C-1771 (DOE-WX)
For the Period July 1, 2010 Through June 30, 2012

	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
Revenue			
Grant revenue	\$ 5,094	\$ 21,498	\$ 26,592
Total Revenue	<u>\$ 5,094</u>	<u>\$ 21,498</u>	<u>\$ 26,592</u>
Expenditures			
Administrative costs	\$ -	\$ 1,557	\$ 1,557
Program Costs:			
Client education	-	1,483	1,483
Outreach	-	1,662	1,662
Training and technical assistance	1,003	-	1,003
Minor vehicle and field equipment (less than \$5,000)	-	190	190
Vehicle insurance	-	435	435
Intake	-	2,580	2,580
Direct program activities	5,798	10,031	15,829
Health and safety activities	1,219	634	1,853
Total Program Costs	<u>8,020</u>	<u>17,015</u>	<u>25,035</u>
Total Reported Expenditures	<u>\$ 8,020</u>	<u>\$ 18,572</u>	<u>\$ 26,592</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 09C-1823 (DOE-WX)
For the Period July 1, 2009 Through June 30, 2012

	<u>July 1, 2009 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
Revenue				
Grant revenue	\$ 7,606	\$ 100,359	\$ 207,904	\$ 315,869
Total Revenue	<u>\$ 7,606</u>	<u>\$ 100,359</u>	<u>\$ 207,904</u>	<u>\$ 315,869</u>
Expenditures				
Administrative costs	\$ 4,730	\$ 5,917	\$ 8,871	\$ 19,518
Program Costs:				
Client education	-	12,431	1,556	13,987
Outreach	1,137	5,653	4,114	10,904
Training and technical assistance	9,767	-	5,017	14,784
Minor vehicle and field equipment (less than \$5,000)	4,097	1,598	14,964	20,659
Vehicle insurance	95	-	90	185
Intake	-	6,535	(218)	6,317
Direct program activities	-	30,187	132,951	163,138
Health and safety activities	-	6,225	5,798	12,023
General/operating expenditures	1,304	34,058	16,924	52,286
Total Program Costs	<u>16,400</u>	<u>96,687</u>	<u>181,196</u>	<u>294,283</u>
Total Reported Expenditures	<u>\$ 21,130</u>	<u>\$ 102,604</u>	<u>\$ 190,067</u>	<u>\$ 313,801</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11C-1820 (DOE-WX)
For the Period July 1, 2011 Through June 30, 2012

	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
Revenue		
Grant revenue	\$ 6,502	\$ 6,502
Total Revenue	<u>\$ 6,502</u>	<u>\$ 6,502</u>
Expenditures		
Administrative costs	\$ 386	\$ 386
Program Costs:		
Minor vehicle and field equipment (less than \$5,000)	400	400
Vehicle insurance	218	218
Direct program activities	5,119	5,119
Health and safety activities	130	130
General/operating expenditures	<u>249</u>	<u>249</u>
Total Program Costs	<u>6,116</u>	<u>6,116</u>
Total Reported Expenditures	<u>\$ 6,502</u>	<u>\$ 6,502</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 10B-5623 (WX) (LIHEAP)
For the Period January 1, 2010 Through June 30, 2012

	<u>January 1, 2010 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
Revenue				
Grant revenue	\$ -	\$ 142,874	\$ 8,044	\$ 150,918
Total Revenue	<u>\$ -</u>	<u>\$ 142,874</u>	<u>\$ 8,044</u>	<u>\$ 150,918</u>
Expenditures				
Administrative costs	\$ -	\$ 11,547	\$ -	\$ -
Weatherization Program Budget:				
Intake	-	2,932	-	2,932
Outreach	-	4,053	-	4,053
Training and technical assistance	1,805	1,291	-	3,096
Direct program activities	19,422	82,206	10,271	111,899
Liability insurance	-	336	-	336
Vehicle and equipment - acquisition costs	-	19,282	-	19,282
Total Program Costs	<u>21,227</u>	<u>110,100</u>	<u>10,271</u>	<u>141,598</u>
Total Reported Expenditures	<u>\$ 21,227</u>	<u>\$ 121,647</u>	<u>\$ 10,271</u>	<u>\$ 141,598</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 10B-5623 (ECIP/HEAP)
For the Period January 1, 2010 Through June 30, 2012

	January 1, 2010 through June 30, 2010	July 1, 2010 through June 30, 2011	July 1, 2011 through June 30, 2012	Totals
Revenue				
Grant revenue	\$ -	\$ 359,297	\$ 52,095	\$ 411,392
Total Revenue	<u>\$ -</u>	<u>\$ 359,297</u>	<u>\$ 52,095</u>	<u>\$ 411,392</u>
Expenditures				
Assurance 16:				
Assurance 16 program costs	\$ 9,214	\$ 18,059	\$ 1,402	\$ 28,675
Administrative costs				
Administrative costs	4,815	18,472	-	23,287
Intake:				
Intake costs	2,104	4,776	-	6,880
Outreach:				
Outreach	4,974	12,827	-	17,801
ECIP HEAP Costs:				
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	85,114	-	172,685
HEAP Wood, propane, and oil payments	24,084	27,828	-	51,912
Liability insurance	-	336	327	663
Total ECIP HEAP Costs	<u>114,272</u>	<u>113,278</u>	<u>327</u>	<u>227,877</u>
Total Reported Expenditures	<u>\$ 135,379</u>	<u>\$ 167,412</u>	<u>\$ 1,729</u>	<u>\$ 304,520</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11B-5723 (WX) (LIHEAP)
For the Period January 1, 2011 Through June 30, 2012

	<u>January 1, 2011 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
Revenue			
Grant revenue	\$ 70,655	\$ 99,682	\$ 170,337
Total Revenue	<u>\$ 70,655</u>	<u>\$ 99,682</u>	<u>\$ 170,337</u>
Expenditures			
Administrative costs	\$ 12,767	\$ 861	\$ 13,628
Weatherization Program Budget:			
Intake	4,435	6,224	10,659
Outreach	2,103	6,415	8,518
Training and technical assistance	524	1,481	2,005
Direct program activities	50,826	83,861	134,687
Vehicle and equipment - acquisition costs	-	435	435
Workers' compensation	-	405	405
Total Program Costs	<u>57,888</u>	<u>98,821</u>	<u>156,709</u>
Total Reported Expenditures	<u>\$ 70,655</u>	<u>\$ 99,682</u>	<u>\$ 170,337</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11B-5723 (ECIP/HEAP)
For the Period January 1, 2011 Through June 30, 2012

	<u>January 1, 2011 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
Revenue			
Grant revenue	\$ 21,704	\$ 89,505	\$ 111,209
Total Revenue	<u>\$ 21,704</u>	<u>\$ 89,505</u>	<u>\$ 111,209</u>
Expenditures			
Assurance 16:			
Assurance 16 program costs	\$ 11,392	\$ 14,308	\$ 25,700
Administrative costs			
Administrative costs	14,308	\$ 3,367	\$ 17,675
Intake:			
Intake costs	8,397	2,542	10,939
Outreach:			
Outreach	5,695	13,767	19,462
Training and technical assistance:			
Training and technical assistance	179	-	179
ECIP HEAP Costs:			
ECIP EHCS Heating service repair/replacement	-	86	86
ECIP Wood, propane, and oil payments	103,045	21,022	124,067
HEAP Wood, propane, and oil payments	50,490	32,844	83,334
Total ECIP HEAP Costs	<u>153,535</u>	<u>53,952</u>	<u>207,487</u>
Total Reported Expenditures	<u>\$ 193,506</u>	<u>\$ 87,936</u>	<u>\$ 281,442</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12B-5822 (WX) (LIHEAP)
For the Period January 1, 2012 Through June 30, 2012

	January 1, 2012 through June 30, 2012	Totals
Revenue		
Grant revenue	<u>\$ 106,763</u>	<u>\$ 106,763</u>
Total Revenue	<u>\$ 106,763</u>	<u>\$ 106,763</u>
Expenditures		
Administrative costs	<u>\$ 5,134</u>	<u>\$ 5,134</u>
Weatherization Program Budget:		
Intake	2,158	2,158
Outreach	2,841	2,841
Direct program activities	<u>96,630</u>	<u>96,630</u>
Total Program Costs	<u>101,629</u>	<u>101,629</u>
Total Reported Expenditures	<u>\$ 106,763</u>	<u>\$ 106,763</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12B-5822 (ECIP/HEAP)
For the Period January 1, 2012 Through June 30, 2012

	January 1, 2012 through June 30, 2012	Totals
Revenue		
Grant revenue	<u>\$ 66,173</u>	<u>\$ 66,173</u>
Total Revenue	<u>\$ 66,173</u>	<u>\$ 66,173</u>
Expenditures		
Assurance 16: Assurance 16 program costs	<u>\$ 5,673</u>	<u>\$ 5,673</u>
Administrative costs Administrative costs	<u>15,520</u>	<u>15,520</u>
Intake: Intake costs	<u>1,018</u>	<u>1,018</u>
Outreach: Outreach	<u>3,966</u>	<u>3,966</u>
ECIP HEAP Costs: ECIP Wood, propane, and oil payments	<u>103,119</u>	<u>103,119</u>
HEAP Wood, propane, and oil payments	<u>38,585</u>	<u>38,585</u>
Total ECIP HEAP Costs	<u>141,704</u>	<u>141,704</u>
Total Reported Expenditures	<u>\$ 167,881</u>	<u>\$ 167,881</u>

COUNTY OF MARIPOSA
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11F-4207 (CSBG)
For the Period January 1, 2011 Through June 30, 2012

	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
Revenue		
Grant revenue	\$ 26,734	\$ 26,734
Total Revenue	<u>\$ 26,734</u>	<u>\$ 26,734</u>
Expenditures		
Administrative Costs:		
Other costs	\$ 360	\$ 360
Total Administrative Costs	<u>360</u>	<u>360</u>
Program Costs:		
Subcontractor services	<u>26,387</u>	<u>26,387</u>
Total Program Costs	<u>26,387</u>	<u>26,387</u>
Total Reported Expenditures	<u>\$ 26,747</u>	<u>\$ 26,747</u>