

**COUNTY OF NAPA**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2011**

**TRACY A. SCHULZE**  
**AUDITOR-CONTROLLER**

**COUNTY OF NAPA**

Single Audit Report  
For the Year Ended June 30, 2011

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

Board of Supervisors and Grand Jury  
County of Napa  
Napa, 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 Napa (County), as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 15, 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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

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

Board of Supervisors and Grand Jury  
County of Napa

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 matters that we reported to management of the County in a separate letter dated December 15, 2011.

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

*Gallina LLP*

Roseville, California  
December 15, 2011



**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**

Board of Supervisors and Grand Jury  
County of Napa  
Napa, California

Compliance

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination 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 could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. 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 11-SA-1, 11-SA-2, and 11-SA-3.

Internal Control Over Compliance

The 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.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 11-SA-1 to be a material weakness.

*A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 11-SA-2 and 11-SA-3 to be significant deficiencies.

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 the responses.

Board of Supervisors and Grand Jury  
County of Napa

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, each major fund, and the aggregate remaining fund information of the County of Napa as of and for the year ended June 30, 2011, and have issued our report thereon dated December 15, 2011, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements.

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

The attached Supplementary Schedule of the California Emergency Management Agency Grant Expenditures has not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on it.

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

*Gallina LLP*

Roseville, California  
December 15, 2011

## COUNTY OF NAPA

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Agriculture</b>			
<u>Passed through the State Department of Education</u>			
School Breakfast Program	10.553	02012-SN-28-R	\$ 20,115
National School Lunch Program	10.555	02012-SN-28-R	34,975
Subtotal 10.553 and 10.555 (Child Nutrition Cluster)			55,090
<u>Passed through the State Department of Public Health</u>			
Infants, and Children (WIC) FY 09/10	10.557	08-85429	389,522
Infants, and Children (WIC) FY 09/10	10.557	08-85429	872,090
Subtotal 10.557			1,261,612
WIC Farmers' Market Nutrition Program (FMNP)	10.572	08-85429	500
Subtotal Passed through the State Department of Public Health			1,262,112
<u>Passed through the State Department of Social Services</u>			
Supplemental Nutrition Assistance Program (Administrative Costs)	10.561	--	1,170,887
ARRA - Supplemental Nutrition Assistance Program (Administrative Costs)	10.561	--	106,214
Subtotal 10.561 (SNAP Cluster)			1,277,101
<b>Total U.S. Department of Agriculture</b>			<b>\$ 2,594,303</b>
<b>U.S. Department of Commerce</b>			
<u>Passed through the State Department of Public Health</u>			
Centers for Disease Control and Prevention - PHER	11.206	--	39,689
<b>Total U.S. Department of Commerce</b>			<b>\$ 39,689</b>
<b>U.S. Department of Housing and Urban Development</b>			
<u>Direct Federal Programs</u>			
Transitional Residential Alliance and Integrated Network Grant (TRAIN)	14.235	CA0293B9T170802	47,819
Transitional Residential Alliance and Integrated Network Grant (TRAIN)	14.235	CA0293B9T171003	40,265
Housing Management Information Systems Grant (HMIS)	14.235	CA0289B9T170800	5,745
Housing Management Information Systems Grant (HMIS)	14.235	CA0289B9T170801	113
Housing Management Information Systems Grant (HMIS)	14.235	CA0290B9T170802	19,950
Subtotal 14.235			113,892
<u>Passed through the State Department of Public Health - Office of AIDS</u>			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	10-10139	50,429
<u>Passed through the State Department of Housing and Community Development</u>			
ARRA - Homelessness Prevention and Rapid Re-Housing	14.257	09-HPRP-6147	668,773
<b>Total U.S. Department of Housing and Urban Development</b>			<b>\$ 833,094</b>

See accompanying notes to the Schedule of Expenditures of Federal Awards

# COUNTY OF NAPA

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of the Interior</b>			
<u>Direct Federal Programs</u>			
Payments in Lieu of Taxes	15.226	--	\$ 145,370
Federal Grazing Fee	15.227	--	363
			<u>145,733</u>
<b>Total U.S. Department of the Interior</b>			<b>\$ 145,733</b>
<b>U.S. Department of Justice</b>			
<u>Direct Federal Programs</u>			
Domestic Cannabis Eradication/Suppression Program	16.000	2010-37	40,076
Domestic Cannabis Eradication/Suppression Program	16.000	2011-38	6,559
Subtotal 16.000			<u>46,635</u>
NIJ FY 10 Solving Cold Cases with DNA	16.560	2010-DN-BX-K018	210,012
State Criminal Alien Assistance Program	16.606	2010-AP-BX-0068	309,951
Bulletproof Vest Partnership Program	16.607	2009BOBX10052984	4,216
Subtotal Direct			<u>570,814</u>
<u>Passed through the State Department of Corrections and Rehabilitation</u>			
Juvenile Accountability Block Grant	16.523	CSA 184-10	10,005
<u>Passed through the California Emergency Management Agency</u>			
Victim/Witness Assistance Program	16.575	VW10010280	115,597
Unserved/Underserved Victim Advocacy & Outreach	16.575	UV10010280	67,300
Subtotal 16.575			<u>182,897</u>
ARRA - Violence Against Women Vertical Prosecution	16.588	VP09010280	81,071
Anti-Drug Abuse Enforcement Team Program	16.738	DC10210280	164,481
ARRA - Anti-Drug Abuse Enforcement Team Program	16.804	ZA09010280	68,024
ARRA - Offender Treatment Program	16.804	ZO09010280	163,051
ARRA - Evidence Based Probation Supervision Program	16.804	ZP09010280	87,357
Subtotal 16.738 and 16.804 (JAG Program Cluster)			<u>482,913</u>
<b>Total U.S. Department of Justice</b>			<b>\$ 1,327,700</b>
<b>U.S. Department of Labor</b>			
<u>Passed through the State Employment Development Department</u>			
WIA Adult Program:			
WIA - Adult	17.258	K074153-201	18,201
WIA - Adult	17.258	K074153-202	70,817
WIA - Adult	17.258	K178672-201	40,226
WIA - Adult	17.258	K178672-202	191,527
ARRA WIA - Incentives	17.258	K074153-113	1,745
ARRA WIA - Incentives 15%	17.258	K074153-153	1,816
Subtotal 17.258			<u>324,332</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF NAPA**

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Labor (continued)</b>			
<u>Passed through the State Employment Development Department (continued)</u>			
WIA Youth Activities:			
WIA - Youth	17.259	K074153-301	\$ 41,676
WIA - Youth	17.259	K178672-301	48,879
ARRA WIA - Youth	17.259	R970549-103	44,165
Subtotal 17.259			<u>134,720</u>
WIA Dislocated Workers:			
WIA - Dislocated Worker	17.260	K074153-502	10,616
WIA - Dislocated Worker	17.260	K178672-501	87,217
WIA - Dislocated Worker	17.260	K178672-502	231,376
ARRA WIA - Dislocated Worker	17.260	R970549-105	86,549
WIA - Rapid Response	17.260	K178672-540	41,866
WIA - Rapid Response	17.260	K178672-541	78,544
ARRA WIA - Rapid Response	17.260	R970549-106	25,647
ARRA WIA - Rapid Response	17.260	K074153-108	72,397
Subtotal 17.260			<u>634,212</u>
<u>Passed through the Solano County North Bay Employment Connection</u>			
Disability Project Navigator	17.258	NB-08-12	49,664
<u>Passed through the County of Sonoma</u>			
ARRA - Green Regional Education & Employment in the Northbay (GREEN)	17.258	116-0911-1GN	59,167
Subtotal 17.258, 17.259, and 17.260 (WIA Cluster)			<u>1,202,095</u>
<b>Total U.S. Department of Labor</b>			<b><u>\$ 1,202,095</u></b>
<b>U.S. Department of Transportation</b>			
<u>Direct Federal Programs</u>			
Airport Improvement Program	20.106	03-06-0162-27	6,862
Airport Improvement Program	20.106	03-06-0162-28	18,899
Subtotal 20.106			<u>25,761</u>
<u>Passed through the State Department of Transportation</u>			
Highway Planning and Construction - Oakville Crossroads	20.205	BRLO-5921 (10)	77,812
High Risk Rural Road Program - North Kelly Road	20.205	--	5,236
High Risk Rural Road Program - Wooden Valley Road	20.205	--	6,792
Highway Safety Improvement Program - Deer Park Road	20.205	6451	4,667
ARRA - Highway Planning and Construction - Silverado Trail II	20.205	ESPL - 5921 (048)	26,424
ARRA - Highway Planning and Construction - Silverado Trail III	20.205	ESPL - 5921 (049)	323,674
Subtotal 20.205 (Highway Planning and Construction Cluster)			<u>444,605</u>
<u>Passed through the Tulare County Office of Education</u>			
Friday Night Live Chapter Expansion Pilot	20.600	7341	16,585
Subtotal 20.600 (Highway Safety Cluster)			<u>16,585</u>
<b>Total U.S. Department of Transportation</b>			<b><u>\$ 486,951</u></b>

See accompanying notes to the Schedule of Expenditures of Federal Awards

# COUNTY OF NAPA

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Institute of Museum and Library Services</b>			
<u>Passed through the California State Library</u>			
Public Library Staff Education Program (PLSEP)	45.310	40-7654	\$ 8,024
Out of School Time Online Homework Help	45.310	40-7424	8,903
Subtotal 45.310			16,927
<b>Total U.S. Institute of Museum and Library Services</b>			<b>\$ 16,927</b>
<b>U.S. Environmental Protection Agency</b>			
<u>Passed through the State Water Resources Control Board</u>			
Napa River Restoration Rutherford Reaches 1 & 2	66.458	08-348-550	494,541
ARRA - Napa River Restoration Rutherford Reaches 1 & 2	66.458	08-348-550	29,257
Subtotal 66.458			523,798
Napa River Rutherford Reach Restoration 319(h)	66.460	08-609-552-0	444,713
Subtotal Passed through the State Water Resources Control Board			968,511
<u>Passed through the State Department of Public Health</u>			
ARRA - Water Treatment Plant Project	66.468	AR-09FP37	1,000,183
<b>Total U.S. Environmental Protection Agency</b>			<b>\$ 1,968,694</b>
<b>U.S. Department of Energy</b>			
<u>Passed through the County of Sonoma</u>			
ARRA - Green Regional Education & Employment in the Northbay (GREEN)	81.041	116-0911-1GN	101,725
<b>Total U.S. Department of Energy</b>			<b>\$ 101,725</b>
<b>U.S. Department of Education</b>			
<u>Passed through the State Department of Alcohol and Drug Programs</u>			
Safe and Drug Free Schools Grant	84.186	SDF 07-16	183,994
<u>Passed through the Tulare County Office of Education</u>			
Safe and Drug Free Schools - Principles of Effectiveness	84.186	7385	5,000
Subtotal 84.186			188,994
<b>Total U.S. Department of Education</b>			<b>\$ 188,994</b>
<b>U.S. Department of Health and Human Services</b>			
<u>Passed through the State Department of Social Services</u>			
Temporary Assistance for Needy Families (TANF):			
CalWORKS - Administrative	93.558	--	3,559,592
CalWORKS - Assistance	93.558	--	2,486,669
Kin-Gap	93.558	--	20,473
ARRA - Emergency Contingency Fund for TANF	93.714	--	279,232
Subtotal 93.558 and 93.714 (TANF Cluster)			6,345,966

See accompanying notes to the Schedule of Expenditures of Federal Awards

# COUNTY OF NAPA

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>			
<u>Passed through the State Department of Social Services (continued)</u>			
Foster Care – Title IV-E:			
Foster Care – Title IV-E - Social Services	93.658	--	\$ 2,806,694
Foster Care – Title IV-E - Probation	93.658	--	770,572
ARRA - Foster Care	93.658	--	88,199
Subtotal 93.658			<u>3,665,465</u>
Social Services Block Grant:			
Promoting Safe & Stable Families (PSSF)	93.556	--	66,107
Community-Based Child Abuse Prevention Grants (CBCAP)	93.590	--	14,678
Child Welfare Services – State Grants (CWS)	93.645	--	45,214
Subtotal			<u>125,999</u>
Licensing Title XX			
In-Home Supportive Services (Public Authority)	93.667	--	78,892
ARRA - In-Home Supportive Services (Public Authority)	93.667	--	397,948
Subtotal 93.667			<u>59,546</u>
			<u>536,386</u>
Adoption Assistance Program			
ARRA - Adoption Assistance Program	93.659	--	551,774
Subtotal 93.659			<u>44,867</u>
			<u>596,641</u>
Chafee Foster Care Independence Program			
	93.674	--	<u>50,248</u>
Medical Assistance Programs:			
Adult Protective Service (APS/CSBG)	93.778	--	103,776
Family Preservation Program (FPP)	93.778	--	728
Child Welfare Services (CWS)	93.778	--	26,938
In-Home Supportive Services Administrative (IHSS)	93.778	--	455,992
Subtotal			<u>587,434</u>
Subtotal Passed through the State Department of Social Services			<u>11,908,139</u>
<u>Passed through the State Department of Child Support Services</u>			
Child Support Enforcement	93.563	--	2,614,760
ARRA - Child Support Enforcement	93.563	1004CA4002	104,213
Subtotal Passed through the State Department of Child Support Services			<u>2,718,973</u>
<u>Passed through the State Department of Health Care Services</u>			
California Children's Services - Administrative (CHIP)	93.767	--	<u>76,407</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

# COUNTY OF NAPA

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>			
<u>Passed through the State Department of Health Care Services (continued)</u>			
Medical Assistance Programs:			
Child Health Disability Program (CHDP)	93.778	--	\$ 68,863
Health Care Program for Children in Foster Care (HCPCFC)	93.778	--	82,208
California Children's Services - Administrative	93.778	--	326,201
Medi-Cal Eligibility Determination - Social Services	93.778	--	1,545,765
Medi-Cal Administrative Activities - Public Health	93.778	--	372,000
Subtotal Medical Assistance Programs			2,395,037
Subtotal Passed through the State Department of Health Care Services			2,471,444
<u>Passed through the State Department of Public Health - Office of AIDS</u>			
HIV Care	93.917	10-95275	68,835
<u>Passed through the State Department of Public Health</u>			
Centers For Disease Control and Prevention: Bioterrorism FY 08/09	93.069	EPO CDC 08-28	837
Centers For Disease Control and Prevention: Bioterrorism FY 09/10	93.069	EPO CDC 09-28	117,305
Centers For Disease Control and Prevention: Bioterrorism FY 10/11	93.069	EPO CDC 10-28	101,437
Subtotal 93.069			219,579
Tuberculosis Grant	93.116	--	10,833
Immunization Subvention	93.268	10-95388	49,877
Hospital Preparedness (HPP) FY 08/09	93.889	EPO HPP 08-28	8,565
Hospital Preparedness (HPP) FY 09/10	93.889	EPO HPP 09-28	83,559
Hospital Preparedness (HPP) FY 10/11	93.889	EPO HPP 10-28	144,099
Subtotal 93.889			236,223
Maternal, Child and Adolescent Health (MCAH)	93.994	2010-28	87,997
Subtotal Passed through the State Department of Public Health			604,509
<u>Passed through the State Department of Mental Health</u>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	53,286
Medi-Cal Administrative Activities/Utilization Review	93.778	--	1,289,813
Subtotal			1,343,099
Substance Abuse and Mental Health Services Administration			
Administration Programs:			
Block Grants for Community Mental Health Services	93.958	--	246,412
Subtotal Passed through the State Department of Mental Health			1,589,511

See accompanying notes to the Schedule of Expenditures of Federal Awards

**COUNTY OF NAPA**

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

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grant Award Number	Federal Expenditures
<b>U.S. Department of Health and Human Services (continued)</b>			
<u>Passed through State Department of Alcohol and Drug Programs</u>			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	10 NNA 28	\$ 956,940
Medi-Cal Administrative Activities	93.778	--	<u>80,182</u>
Subtotal Passed through the State Department of Alcohol and Drugs Programs			<u>1,037,122</u>
<b>Total U.S. Department of Health and Human Services</b>			<b><u>\$ 20,398,533</u></b>
<b>U.S. Department of Homeland Security</b>			
<u>Passed through the California Emergency Management Agency</u>			
05/06 Disaster Grants	97.036	055-00000	<u>99,304</u>
<b>Total U.S. Department of Homeland Security</b>			<b><u>\$ 99,304</u></b>
<b>Total Expenditures of Federal Awards</b>			<b><u><u>\$ 29,403,742</u></u></b>

See accompanying notes to the Schedule of Expenditures of Federal Awards

## COUNTY OF NAPA

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

Note 1: **General**

The accompanying schedule of expenditures of federal awards presents all federal programs of Napa County, California (County). Federal awards received directly from federal agencies as well as federal awards passed through other nonfederal agencies, primarily the State of California, are included in the schedule. The County's reporting entity is defined in Note 1 to the County's basic financial statements.

Note 2: **Basis of Accounting**

The accompanying schedule of expenditures of federal awards is presented on the modified accrual basis of accounting, except for the following programs: Payments in Lieu of Taxes (15.226), Federal Grazing Fee (15.227), and the State Criminal Alien Assistance Program (16.606). For these programs, revenues received during the year are considered earned and are reported as expenditures. 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 county's basic financial statements.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying schedule of expenditures of federal awards agree, in all material respects, to amounts reported within the County's basic financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

Note 4: **Catalog of Federal Domestic Assistance (CFDA)**

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

Note 5: **Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the schedule of expenditures of federal awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**COUNTY OF NAPA**

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

Note 6: **Non-Cash Assistance**

The following CFDA numbers also pertain to non-cash assistance, which has not been included in the schedule of federal expenditures and are not presented in the county's basic financial statements:

*10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) – Vouchers Redeemed* totaling \$2,692,362 are reported at the value of client purchases of authorized food products.

*10.572 WIC Farmers' Market Nutrition Program (FMNP) – Vouchers Redeemed* totaling \$5,824 are reported at the value of client purchases of authorized food products.

Note 7: **Loans Outstanding**

No program had any federally-funded loans outstanding at June 30, 2011.

Note 8: **Total Federal Awards Expended by CFDA Number**

When there is more than one program under a single CFDA number, the schedule of expenditures of federal awards presents totals of all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA were not contiguous. When this occurred, this total is not shown in the schedule, but instead provided below:

<u>CFDA No.</u>	<u>Total Federal Expenditures</u>
93.778 (Medicaid Cluster)	\$ 4,352,466
17.258 (WIA Adult Program Cluster)	433,163

**COUNTY OF NAPA**

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

Note 9: **Subrecipients**

Of the total federal expenditures presented in the schedule of expenditures of federal awards, the following amounts were passed through to subrecipients:

<u>Program Title</u>	<u>CFDA</u>	<u>Amount</u>
Housing Opportunities for Persons with AIDS	14.241	\$ 46,770
Homelessness Prevention & Rapid Re-housing	14.257	638,879
NIJ FY 10 Solving Cold Cases with DNA	16.560	94,821
Anti-Drug Abuse Enforcement Team Program	16.738	57,469
Anti-Drug Abuse Enforcement Team Program	16.804	19,245
Offender Treatment Program	16.804	8,400
WIA – Youth	17.259	112,470
Friday Night Live Chapter Expansion Pilot	20.600	14,368
Safe and Drug Free Schools Grant	84.186	184,886
HIV – Ryan White	93.917	61,025
Block Grants for Prevention and Treatment of Substance Abuse	93.959	54,079
		<u>\$ 1,292,412</u>

Note 10: **California Department of Transportation**

The County expended the following State amounts on projects during the year ended June 30, 2011:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange and State Match Program		
Direct Program:		
RSTP Exchange	X10-5921 (051)	\$ 237,648
State Match	X10-5921 (051)	<u>100,000</u>
Total		<u>\$ 337,648</u>

**COUNTY OF NAPA**

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

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unqualified   |
| 2. Internal controls over financial reporting:                                |               |
| a. Material weaknesses identified?  | No            |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted?                      | No            |

Federal Awards

- |   |             |
|---|-------------|
| 1. Internal control over major programs:  |             |
| a. Material weaknesses identified?  | Yes         |
| b. Significant deficiencies identified not considered to be material weaknesses?  | Yes         |
| 2. Type of auditor's report issued on compliance for major programs:  | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes         |
| 4. Identification of major programs:  |             |

CFDA Number

Name of Federal Program

14.257

Homelessness Prevention and Rapid Rehousing

*Justice Assistance Grants Cluster:*

16.738

Edward Byrne Memorial Justice Assistance Grant

16.804

Recovery Act – Edward Byrne Memorial Justice Assistance Grant

*WIA Cluster:*

17.258

Work Investment Act Adult Program

17.259

Work Investment Act Youth Activities

17.260

Work Investment Act Dislocated Workers

**COUNTY OF NAPA**

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

**Section 1** (continued)

Federal Awards (continued)

<u>CFDA Number</u>	<u>Name of Federal Program</u>
20.205 66.468	Highway Planning and Construction Capitalization Grants for Drinking Water State Revolving Funds
<i>TANF Cluster:</i> 93.558 93.714	Temporary Assistance for Needy Families ARRA – Emergency Contingency Fund for Temporary Assistance for Needy Families (TANF) State Program
93.659 93.778 93.959	Adoption Assistance Program Medical Assistance Program Block Grants for the Prevention and Treatment of Substance Abuse
5. Dollar Threshold used to distinguish between Type A and Type B programs?	\$ 882,112
6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 53	No

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

TANF Cluster	Finding 11-SA-1
Adoption Assistance Program	Finding 11-SA-2
Medical Assistance Program	Finding 11-SA-3

**COUNTY OF NAPA**

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

Finding/Program	Findings/Noncompliance
<b>Finding 11-SA-1</b>  Temporary Assistance for Needy Families Cluster CFDA 93.558, 93.714 (ARRA)  Award No. n/a Year: 2010/2011	<p><i>Federal Grantor:</i> U.S. Department of Health and Human Services</p> <p><i>Pass Through Entity:</i> State Department of Social Services</p> <p><i>Compliance Requirement:</i> Eligibility</p> <p><i>Reporting Requirement:</i> Material Weakness and Noncompliance</p> <p><u>Criteria</u></p> <p>As required by federal law, each individual applying for federal assistance is required to complete and return to the County a quarterly report commonly known as the Eligibility/Status Report (QR 7). This document is used to report all income for the quarter by everyone living in the home. This information is used when making eligibility determinations for the upcoming quarter regarding whether it affects the individual's eligibility or level of assistance, benefits or services.</p> <p><u>Condition</u></p> <p>We noted three cases during the audit for which benefits payments did not reflect the most current information provided in QR7 reports.</p> <p><u>Questioned Costs</u></p> <p>Further analysis of each of the cases resulted in questioned costs totaling \$4,180 as follows:</p> <p style="padding-left: 40px;">Case Number 0130844 – Income was reported and not used in the calculation of benefits which resulted in monthly overpayments in the amount of \$501 for the months of December 2010 through March 2011, resulting in total questioned costs of \$2,004.</p> <p style="padding-left: 40px;">Case Number 0081784 – Income was reported and not used in the calculation of benefits which resulted in overpayments ranging from \$65 to \$97 per month for the months of August 2010 through February 2011, resulting in total questioned costs of \$498.</p> <p style="padding-left: 40px;">Case Number 0123711 – Income was reported and not used in the calculation of benefits which resulted in overpayments in the amount of \$839 for the months of May 2011 through June 2011, resulting in total questioned costs of \$1,678.</p>

**COUNTY OF NAPA**

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

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 11-SA-1</b> (continued)	<u>Perspective</u>  The error rate for the sample was $3 / 40 = 7.50\%$ .
Temporary Assistance for Needy Families Cluster CFDA 93.558, 93.714 (ARRA)	<u>Effect of the Condition</u>  Requesting and using the QR 7 reports in eligibility determination aids in preventing individuals from receiving benefits to which they are not entitled.  <u>Recommendation</u>  We recommend that a review process be implemented with County personnel to see that all cases are updated timely for information received from QR7 reports.  <u>Corrective Action Plan</u>  The department has processed the cited unworked QR7 reports and set up overpayment claims to recover funds issued erroneously. The department has restructured its operation to separate intake and continuing functions in the CalWORKS program with the intention that the focus on one mode or the other will reduce the potential for error.  For questions regarding this corrective action plan, please contact the Deputy Director of Social Services within the Napa County Health and Human Services Agency at (707) 253-4279.

**COUNTY OF NAPA**

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

Finding/Program	Findings/Noncompliance
<b>Finding 11-SA-2</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Adoption Assistance	<i>Pass-Through Entity: State Department of Social Services</i>
CFDA 93.659 (ARRA)	<i>Compliance Requirement: Eligibility</i>
	<i>Reporting Requirement: Significant Deficiency and Noncompliance</i>
	<u>Criteria</u>
Award No. n/a	Only allowable costs should be charged to Federal Grants.
Year: 2010/2011	
	<u>Condition</u>
	During our review we noted that case 0107743 was coded with a federal aid code in the C-IV system and paid using federal funds. The hard copy of the file showed that the case should have been coded and funded as a State only case, since the case only qualifies for state funding.
	<u>Questioned Costs</u>
	A review of payments shows that 12 erroneous payments of \$880 were made from federal funds resulting in total questioned costs of \$10,560.
	<u>Perspective</u>
	The error rate for the sample was $1 / 40 = 2.50\%$ .
	<u>Effect of Condition</u>
	The use of an incorrect aid code resulted in the charging of unallowable costs to the federal grant.
	<u>Recommendation</u>
	We recommend that controls be implemented to ensure that cases receive adequate review to ensure that erroneous coding is identified in a timely manner.

**COUNTY OF NAPA**

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

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 11-SA-2</b> (continued)  Adoption Assistance CFDA 93.659 (ARRA)	<u>Corrective Action Plan</u>  The department believes this is an isolated incident, however, a system of supervisor review of all new adoptions cases at intake will commence effective January 1, 2012.  For questions regarding this corrective action plan, please contact the Deputy Director of Social Services within the Napa County Health and Human Services Agency at (707) 253-4279.

**COUNTY OF NAPA**

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

Finding/Program	Findings/Noncompliance
<b>Finding 11-SA-3</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Medical Assistance Program CFDA 93.778	<i>Pass-Through Entity: State Department of Social Services</i>
	<i>Compliance Requirement: Eligibility</i>
	<i>Reporting Requirement: Significant Deficiency and Noncompliance</i>
Award No. n/a Year: 2010/2011	<u>Criteria</u>  Every 12 months the County must redetermine the eligibility of Medi-Cal recipients with respect to circumstances that may change (e.g., income eligibility). The County must have procedures designed to ensure that recipients make timely and accurate reports of any changes in circumstances that may affect their eligibility. The County must promptly reassess eligibility when it receives information about changes in a recipient's circumstances that may affect his or her eligibility (42 CFR 435.916).
	<u>Condition</u>  During our review we noted case 0104749 did not contain a current Statement of Facts and/or MC 210 documenting the determination of eligibility.
	<u>Questioned Costs</u>  No costs are questioned because the State of California distributes all federal monies to pay for medical expenses. The County does not have access to this medical expense information.
	<u>Perspective</u>  The error rate for the sample was $1 / 40 = 2.50\%$ .
	<u>Effect of Condition</u>  Individuals who are not eligible for Medi-Cal Assistance might be receiving this assistance if eligibility determinations are not conducted as prescribed.

**COUNTY OF NAPA**

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

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 11-SA-3</b> (continued)  Medical Assistance Program CFDA 93.778	<u>Recommendation</u>  We recommend that a review process be implemented to ensure that the required eligibility determinations for the Medi-Cal Assistance Program are conducted.  <u>Corrective Action Plan</u>  This case has been discontinued.  The Medi-Cal Manager and Staff are in the process of designing and implementing a process to catch up on all old Re-evaluations (RE) along with maintaining the processing of the current ones. The plan will include monitoring caseloads to ensure RE's are processed timely.  This is a case at the Veterans Home and we no longer have a full-time worker stationed there. We are reviewing our staffing levels at our two out-stationed offices (Vets Home and American Canyon) to determine if changes need to be made in order to serve our clientele and keep our processing timelines to within State and Federal Guidelines.  We are using a team managed approach now and continue to monitor business practices towards improvements of services.  For questions regarding this corrective action plan, please contact the Deputy Director of Social Services within the Napa County Health and Human Services Agency at (707) 253-4651.

**COUNTY OF NAPA**

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

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 10-SA-1</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility</i> <i>Reporting Requirement: Material Weakness; Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
Adoption Assistance Program CFDA 93.659	
Award No. n/a Year: 2010/2011	<u>Recommendation</u>
	We recommend that the County instruct its eligibility staff to make sure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified which does not have a properly-executed AAP-4, we recommend that a supervisor review the case file to make sure that the aid code for the case is correct.
	<u>Status</u>
	Implemented.

**COUNTY OF NAPA**

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

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 10-SA-2</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i> <i>Pass Through Entity: State Department of Social Services</i> <i>Compliance Requirement: Eligibility</i> <i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i>
Adoption Assistance Program CFDA 93.659	
Award No. n/a Year: 2010/2011	<u>Recommendation</u>
	We recommend that the County instruct its eligibility staff to make sure a properly-executed AAP-4 is contained in the case file before approving federal Adoption Assistance. When any case is identified which does not have a properly-executed AAP-4, we recommend that a supervisor review the case file to make sure that the aid code for the case is correct.
	<u>Status</u>
	Implemented.

**COUNTY OF NAPA**

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

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 10-SA-3</b>	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Medical Assistance Program CFDA 93.778	<i>Pass-Through Entity: State Departments of Social Services, Health Care Services and Alcohol and Drug Program</i>
Award No. n/a Year: 2010/2011	<i>Compliance Requirement: Eligibility</i> <i>Reporting Requirement: Significant Deficiency; Material non-compliance in Relation to Compliance Supplement Audit Objective</i>

Recommendation

We recommend that the Department review the facts regarding these exceptions and determine whether procedures might be implemented to prevent recurrence of similar errors. For redeterminations, we suggest that more staff time is needed for performing this task. For IEVS, we understand that the new eligibility software C-IV is expected to improve this exception rate. Nonetheless, we suggest that management stress to eligibility staff that the use of IEVS in eligibility determination is critical.

Status

Not implemented. A finding relating to eligibility determinations was found to exist during the current year audit. See finding 11-SA-3.

**SUPPLEMENTARY SCHEDULE  
OF THE CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
AND THE DEPARTMENT OF CORRECTIONS  
AND REHABILITATION GRANT EXPENDITURES**

**COUNTY OF NAPA**

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
<b>DC10210280 - Anti-Drug Abuse Enforcement Team Program</b>						
Personal services	\$ --	\$ 58,440	\$ 58,440	\$ 58,440	\$ --	\$ --
Operating expenses	--	106,041	106,041	106,041	--	--
Totals	<u>\$ --</u>	<u>\$ 164,481</u>	<u>\$ 164,481</u>	<u>\$ 164,481</u>	<u>\$ --</u>	<u>\$ --</u>
<b>ZA09010280 - ARRA Anti-Drug Abuse Enforcement Team Program</b>						
Personal services	\$ 4,293	\$ 44,996	\$ 49,289	\$ 44,996	\$ --	\$ --
Operating expenses	--	23,028	23,028	23,028	--	--
Totals	<u>\$ 4,293</u>	<u>\$ 68,024</u>	<u>\$ 72,317</u>	<u>\$ 68,024</u>	<u>\$ --</u>	<u>\$ --</u>
<b>VP09010280 - ARRA Violence Against Women Vertical Prosecution</b>						
Personal services	\$ 188,462	\$ 81,071	\$ 269,533	\$ 81,071	\$ --	\$ --
Operating expenses	30,467	--	30,467	--	--	--
Totals	<u>\$ 218,929</u>	<u>\$ 81,071</u>	<u>\$ 300,000</u>	<u>\$ 81,071</u>	<u>\$ --</u>	<u>\$ --</u>
<b>VB08060280 - Vertical Prosecution Block Grant</b>						
Personal services	\$ 199,504	\$ 61,971	\$ 261,475	\$ --	\$ 61,971	\$ --
Operating expenses	--	--	--	--	--	--
Totals	<u>\$ 199,504</u>	<u>\$ 61,971</u>	<u>\$ 261,475</u>	<u>\$ --</u>	<u>\$ 61,971</u>	<u>\$ --</u>
<b>HT08080210 - North Bay High Technology Task Force</b>						
Personal services	\$ --	\$ 88,581	\$ 88,581	\$ --	\$ 66,436	\$ 22,145
Operating expenses	--	6,080	6,080	--	4,560	1,520
Totals	<u>\$ --</u>	<u>\$ 94,661</u>	<u>\$ 94,661</u>	<u>\$ --</u>	<u>\$ 70,996</u>	<u>\$ 23,665</u>
<b>GV09050280 - Gang Violence Suppression</b>						
Personal services	\$ 93,083	\$ 49,566	\$ 142,649	\$ --	\$ 45,059	\$ 4,507
Operating expenses	209,417	5,554	214,971	--	4,899	655
Totals	<u>\$ 302,500</u>	<u>\$ 55,120</u>	<u>\$ 357,620</u>	<u>\$ --</u>	<u>\$ 49,958</u>	<u>\$ 5,162</u>
<b>VW10010280 - Victim/Witness Assistance</b>						
Personal services	\$ --	\$ 198,878	\$ 198,878	\$ 111,152	\$ 87,726	\$ --
Operating expenses	--	7,953	7,953	4,445	3,508	--
Totals	<u>\$ --</u>	<u>\$ 206,831</u>	<u>\$ 206,831</u>	<u>\$ 115,597</u>	<u>\$ 91,234</u>	<u>\$ --</u>

**COUNTY OF NAPA**

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2010	For the Year Ended June 30, 2011	Cumulative As of June 30, 2011	Federal Share	State Share	County Share
UV10010280 - Unserved/Underserved Victim Advocacy & Outreach						
Personal services	\$ --	\$ 67,300	\$ 67,300	\$ 67,300	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 67,300</u>	<u>\$ 67,300</u>	<u>\$ 67,300</u>	<u>\$ --</u>	<u>\$ --</u>
ZO0901280 - ARRA Offender Treatment Program						
Personal services	\$ 25,703	\$ 154,236	\$ 179,939	\$ 154,236	\$ --	\$ --
Operating expenses	3,230	8,815	12,045	8,815	--	--
Totals	<u>\$ 28,933</u>	<u>\$ 163,051</u>	<u>\$ 191,984</u>	<u>\$ 163,051</u>	<u>\$ --</u>	<u>\$ --</u>
ZP09010280 - ARRA Evidence Based Probation Supervision						
Personal services	\$ --	\$ 87,357	\$ 87,357	\$ 87,357	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 87,357</u>	<u>\$ 87,357</u>	<u>\$ 87,357</u>	<u>\$ --</u>	<u>\$ --</u>
MH08030280 - CALMMET						
Personal services	\$ 234,719	\$ 39,865	\$ 274,584	\$ --	\$ 39,865	\$ --
Operating expenses	390	--	390	--	--	--
Totals	<u>\$ 235,109</u>	<u>\$ 39,865</u>	<u>\$ 274,974</u>	<u>\$ --</u>	<u>\$ 39,865</u>	<u>\$ --</u>
CSA #184-10 - Juvenile Accountability Block Grant Program						
Personal services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	11,006	11,006	10,005	--	1,001
Totals	<u>\$ --</u>	<u>\$ 11,006</u>	<u>\$ 11,006</u>	<u>\$ 10,005</u>	<u>\$ --</u>	<u>\$ 1,001</u>