

**COUNTY OF GLENN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2019**



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**COUNTY OF GLENN
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2019**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	12
SUPPLEMENTARY SCHEDULES OF THE DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT	14



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INDEPENDENT AUDITORS' 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

The Honorable Board of Supervisors
County of Glenn
Willows, California

We have audited, in accordance with the 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Glenn (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 12, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine audit procedures that are appropriate in the circumstances 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 entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County’s financial statements are free from 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*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
December 12, 2019



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Board of Supervisors
County of Glenn
Willows, California

Report on Compliance for Each Major Federal Program

We have audited the County of Glenn's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) 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, 2019. 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.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of 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, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, as of and for the year ended June 30, 2019, and have issued our report thereon dated December 12, 2019, that contained unmodified opinions on those financial statements. Our audit was conducted 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 the Uniform Guidance 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 schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Other Matters

The supplementary schedules of the Department of Community Services and Development have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
December 12, 2019

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Programs:				
Cooperative Fire Protection Agreement	10.703		\$ 28,130	\$ --
Cooperative Fire Protection Agreement	10.703		35,367	--
Cooperative Fire Protection Agreement	10.703		46,122	--
Cooperative Fire Protection Agreement	10.703		42,951	--
Subtotal CFDA 10.703			152,570	--
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0453-011-SF	7,207	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0549-010-SF	1,574	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0243	4,523	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0243	6,032	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0299-006-SF	1,635	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0619-018-SF	2,084	--
Subtotal CFDA 10.025			23,055	--
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
Subtotal - SNAP Cluster	10.561		826,241	--
Passed through the State Department of Public Health:				
WIC Grants to States (WGS)	10.578	15-10084	651,770	--
Passed through the State Controller's Office				
Schools and Roads - Grants to States	10.665		135,448	--
Subtotal - Forest Service Schools and Roads Cluster			135,448	--
Total U.S. Department of Agriculture			1,789,084	--
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants	14.228		4,621	--
Community Development Block Grants/Entitlement Grants (program income)	14.228		13,698	--
Community Development Block Grants/Entitlement Grants (outstanding loan)	14.228		1,514,483	--
Subtotal CFDA 14.228			1,532,802	--
Emergency Solutions Grant Program	14.231	16-ESG-11081	3,078	--
Emergency Solutions Grant Program	14.231	17-ESG-11880	90,067	--
Emergency Solutions Grant Program	14.231	17-ESG-11921	84,861	--
Subtotal CFDA 14.231			178,006	--
Home Investment Partnership Program (program income)	14.239		956	--
Home Investment Partnership Program (outstanding loan)	14.239		613,759	--
Subtotal CFDA 14.239			614,715	--
Total U.S. Department of Housing and Urban Development			2,325,523	--
<u>U.S. Department of the Interior</u>				
Direct Programs:				
Payments in Lieu of Taxes	15.226		497,339	--
National Wildlife Refuge Fund	15.659		21,648	--
Total U.S. Department of the Interior			518,987	--

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Justice</u>				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607		\$ 1,729	\$ --
Passed through the Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	AT17030110	29,482	--
Crime Victim Assistance	16.575	AT18040110	151,496	--
Crime Victim Assistance	16.575	VW17220110	42,444	--
Crime Victim Assistance	16.575	VW18230110	106,234	--
Crime Victim Assistance	16.575	XC16010110	<u>126,523</u>	--
Subtotal CFDA 16.575			456,179	--
Violence Against Women Formula Grants	16.588	PU18 01 0110	<u>70,180</u>	--
Total U.S. Department of Justice			<u>528,088</u>	--
<u>U.S. Department of Labor</u>				
Passed through the North Central Counties Consortium:				
WIA Adult Program	17.258	201	115,496	--
WIA Adult Program	17.258	1128	18,929	--
WIA Youth Activities	17.259	301	107,385	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	292	7,784	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	501	120,487	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	540	41,015	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1088	17,918	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1091	17,305	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1103	14,832	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1111	<u>17,596</u>	--
Subtotal - WIA Cluster			<u>478,747</u>	--
Total U.S. Department of Labor			<u>478,747</u>	--
<u>U.S. Department of Transportation</u>				
Passed through the State Department of Transportation:				
Airport Improvement Program	20.106	3-06-0177-005-2016	3,234	--
Airport Improvement Program	20.106	3-06-0177-006-2017	6,209	--
Airport Improvement Program	20.106	3-06-0177-007-2017	<u>187,722</u>	--
Subtotal CFDA 20.106			<u>197,165</u>	--
Highway Planning and Construction	20.205	BHLO-5911-031	25,063	--
Highway Planning and Construction	20.205	BRLO-5911-047	45,362	--
Highway Planning and Construction	20.205	BRLO-5911-048	44,499	--
Highway Planning and Construction	20.205	BRLO-5911-049	40,889	--
Highway Planning and Construction	20.205	BRLO-5911-050	38,873	--
Highway Planning and Construction	20.205	BRLO-5911-056	44,014	--
Highway Planning and Construction	20.205	BRLO-5911-057	152,036	--
Highway Planning and Construction	20.205	BRLO-5911-058	99,421	--
Highway Planning and Construction	20.205	BRLO-5911-063	124,070	--
Highway Planning and Construction	20.205	BR-NBIL-510	22,865	--
Highway Planning and Construction	20.205	BR-NBIL-519	33,830	--
Highway Planning and Construction	20.205	STPLH-5911-028	<u>61,045</u>	--
Subtotal - Highway Planning and Construction Cluster			<u>731,967</u>	--
Total U.S. Department of Transportation			<u>929,132</u>	--
<u>U.S. Department of Energy</u>				
Passed through the State Department of Community Services Development:				
Weatherization Assistance for Low-Income Persons	81.042	17C-4003	<u>38,208</u>	--
Total U.S. Department of Energy			<u>38,208</u>	--

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Department of Health and Human Services</u>				
Passed through the State Department of Public Health:				
Public Health Emergency Preparedness	93.069	17-10154	\$ 132,316	\$ --
Immunization Cooperative Agreement	93.268	17-10072	24,568	--
National Bioterrorism Hospital Preparedness Program	93.889	17-10072	130,967	--
Maternal and Child Health Services Block Grant to the States	93.994	201811	65,185	--
Passed through the State Department of Social Services:				
Guardianship Assistance	93.090		22,633	--
Promoting Safe and Stable Families	93.556		41,132	--
Temporary Assistance for Needy Families	93.558		4,149,686	--
Subtotal - TANF Cluster			<u>4,149,686</u>	--
Community-Based Child Abuse Prevention Grants	93.590		32,713	--
Stephanie Tubbs Jones Child Welfare Services Program	93.645		35,248	--
Foster Care - Title IV-E	93.658		502,619	--
Adoption and Legal Guardianship Incentive Payments	93.603		1,808	--
Adoption Assistance	93.659		927,751	--
Social Services Block Grant	93.667		355,703	--
Chafee Foster Care Independence Program	93.674		17,311	--
Passed through the State Department of Social Services:				
Medical Assistance Program	93.778		1,147,298	--
Passed through the State Department of Health Care Services:				
Medical Assistance Program	93.778		220,322	--
Subtotal - Medicaid Cluster			<u>1,367,620</u>	--
Passed through the State Department of Health Care Services:				
Children's Health Insurance Program	93.767		39,288	--
Block Grants for Community Mental Health Services	93.958		185,886	--
Block Grants for Prevention and Treatment of Substance Abuse	93.959	18NNA11	351,403	--
Block Grants for Prevention and Treatment of Substance Abuse	93.959	19NNA11	329,597	--
Subtotal CFDA 93.959			<u>681,000</u>	--
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	1804CACES	612,248	--
Passed through the State Department of Community Services and Development:				
Low Income Home Energy Assistance	93.568	17B-3004	11,465	--
Low Income Home Energy Assistance	93.568	18B-4004	188,845	--
Low Income Home Energy Assistance	93.568	19B-5004	350,766	--
Subtotal CFDA 93.568			<u>551,076</u>	--
Community Services Block Grant	93.569	18F-5011	173,702	--
Community Services Block Grant	93.569	19F-4011	130,665	--
Subtotal CFDA 93.569			<u>304,367</u>	--
Total U.S. Department of Health and Human Services			<u>10,181,125</u>	--

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<u>U.S. Social Security Administration</u>				
Passed through the State Department of Social Services:				
Supplemental Security Income	96.006		\$ 45,133	\$ --
Total U.S. Social Security Administration			<u>45,133</u>	<u>--</u>
<u>U.S. Department of Homeland Security</u>				
Passed through the State Governor's Office of Emergency Services:				
Emergency Management Performance Grants	97.042	2018-0008	130,811	--
Homeland Security Grant Program	97.067	2016-0102	104,305	--
Homeland Security Grant Program	97.067	2018-0054	<u>31,520</u>	<u>--</u>
Subtotal CFDA 93.569			135,825	--
Total U.S. Department of Homeland Security			<u>266,636</u>	<u>--</u>
Total Expenditures of Federal Awards			<u>\$ 17,100,663</u>	<u>\$ --</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Glenn for the year ended June 30, 2019. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2019 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

NOTE 4 INDIRECT COST RATE

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance §200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2019 as follows:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Loans with Continuing Compliance Requirements</u>	<u>New Loans</u>
14.228	Community Development Block Grant/States Program	\$ 1,379,642	\$ 1,514,483	\$ -
14.239	Home Investment Partnership Program	613,759	613,570	-

COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2019

NOTE 6 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 GLENN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2019**

Section I – Summary of Auditors' Results

Financial Statements

1. Type of auditors' report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors' report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)

14.228
93.558

Name of Federal Program or Cluster

Community Development Block Grants
Temporary Assistance for Needy Families

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 750,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**COUNTY OF GLENN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 19F-4011 (CSBG – \$262,075)
For the Period January 1, 2019 through June 30, 2019**

	January 1, 2019 through June 30, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 76,138	\$ 76,138		\$ 262,075
Interest Income	-	-		-
Total Revenue	<u>76,138</u>	<u>76,138</u>		<u>262,075</u>
EXPENDITURES				
Administration:				
Salaries and Wages	51,450	51,450	\$ 51,450	76,704
Fringe Benefits	27,704	27,704	27,704	42,133
Operating Expenses	13,536	13,536	13,536	32,629
Equipment	-	-	-	-
Out-of-State Travel	2,814	2,814	2,814	6,200
Subcontractor Services	-	-	-	15,000
Other Costs	22,478	22,478	22,478	33,627
Subtotal Administrative Costs	<u>117,982</u>	<u>117,982</u>	<u>117,982</u>	<u>206,293</u>
Program Costs:				
Salaries and Wages	3,085	3,085	3,085	15,120
Fringe Benefits	1,735	1,735	7,193	8,359
Operating Expenses	6,337	6,337	13	6,906
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	212	212	-	20,000
Other Costs	1,313	1,313	5,587	5,397
Subtotal Program Costs	<u>12,682</u>	<u>12,682</u>	<u>15,878</u>	<u>55,782</u>
Total Expenditures	<u>130,664</u>	<u>130,664</u>	<u>\$ 130,664</u>	<u>262,075</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (54,526)</u>	<u>\$ (54,526)</u>		<u>\$ -</u>

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 18F-5011 (CSBG DISCRETIONARY – \$35,000)
For the Period July 1, 2018 through May 31, 2019**

	July 1, 2018 through December 31, 2018	January 1, 2019 through May 31, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 997	\$ 34,003	\$ 35,000		\$ 35,000
Interest Income	-	-	-		-
Total Revenue	<u>997</u>	<u>34,003</u>	<u>35,000</u>		<u>35,000</u>
EXPENDITURES					
Administration:					
Salaries and Wages	411	1,282	1,693	\$ 1,693	1,724
Fringe Benefits	217	676	893	893	908
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	565	778	1,343	1,343	1,508
Subtotal Administrative Costs	<u>1,193</u>	<u>2,736</u>	<u>3,929</u>	<u>3,929</u>	<u>4,140</u>
Program Costs:					
Salaries and Wages	6,797	11,481	18,278	18,278	18,119
Fringe Benefits	2,674	4,519	7,193	7,193	7,150
Operating Expenses	-	13	13	13	13
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	3,190	2,397	5,587	5,587	5,578
Subtotal Program Costs	<u>12,661</u>	<u>18,410</u>	<u>31,071</u>	<u>31,071</u>	<u>30,860</u>
Total Expenditures	<u>13,854</u>	<u>21,146</u>	<u>35,000</u>	<u>\$ 35,000</u>	<u>35,000</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (12,857)</u>	<u>\$ 12,857</u>	<u>\$ -</u>		<u>\$ -</u>

COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)

CSD Contract No. 18F-5011 (CSBG – \$265,092)
For the Period January 1, 2018 through June 30, 2019

	January 1, 2018 through June 30, 2018	January 1, 2019 through June 30, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 127,109	\$ 137,963	\$ 265,072		\$ 265,092
Interest Income	88	-	88		-
Total Revenue	<u>127,197</u>	<u>137,963</u>	<u>265,160</u>		<u>265,092</u>
EXPENDITURES					
Administration:					
Salaries and Wages	35,405	39,292	74,697	\$ 74,697	77,834
Fringe Benefits	19,183	19,900	39,083	39,083	39,419
Operating Expenses	14,465	18,415	32,880	32,880	30,597
Equipment	-	-	-	-	-
Out-of-State Travel	8,800	3,318	12,118	12,118	12,118
Subcontractor Services	7,744	6,651	14,395	14,395	15,000
Other Costs	14,247	13,133	27,380	27,380	24,431
Subtotal Administrative Costs	<u>99,844</u>	<u>100,709</u>	<u>200,553</u>	<u>200,553</u>	<u>199,399</u>
Program Costs:					
Salaries and Wages	7,192	12,298	19,490	19,490	18,147
Fringe Benefits	4,842	8,447	13,289	13,289	12,463
Operating Expenses	4,459	1,590	6,049	6,049	5,520
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	7,647	10,470	18,117	18,117	22,647
Other Costs	2,408	5,188	7,596	7,596	6,916
Subtotal Program Costs	<u>26,548</u>	<u>37,993</u>	<u>64,541</u>	<u>64,541</u>	<u>65,693</u>
Total Expenditures	<u>126,392</u>	<u>138,702</u>	<u>265,094</u>	<u>\$ 265,094</u>	<u>265,092</u>
REVENUE OVER (UNDER) COSTS	<u>\$ 805</u>	<u>\$ (739)</u>	<u>\$ 66</u>		<u>\$ -</u>

COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)

CSD Contract No. 17C-4003 (LIHEAP EHA – \$137,725)
For the Period October 1, 2018 through June 30, 2019

	October 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ 7,536	\$ 7,536		\$ 137,725
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>7,536</u>	<u>7,536</u>		<u>137,725</u>
EXPENDITURES					
Administration:					
Administrative Costs	28	751	779	\$ 779	7,916
Subtotal Administrative Costs	<u>28</u>	<u>751</u>	<u>779</u>	<u>779</u>	<u>7,916</u>
Program Costs:					
Training and Technical Assistance	-	-	-	-	12,798
Direct Program Activities	-	17,405	17,405	16,973	55,180
General Operating Costs	230	4,666	4,896	4,896	18,713
Other Program Costs	165	7,778	7,943	7,943	12,752
Client Education	-	-	-	-	2,000
Health & Safety Activities	-	7,185	7,185	7,185	28,366
Subtotal Program Costs	<u>395</u>	<u>37,034</u>	<u>37,429</u>	<u>36,997</u>	<u>129,809</u>
Total Expenditures	<u>423</u>	<u>37,785</u>	<u>38,208</u>	<u>\$ 37,776</u>	<u>137,725</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (423)</u>	<u>\$ (30,249)</u>	<u>\$ (30,672)</u>		<u>\$ -</u>

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 19B-5004 (LIHEAP EHA – \$241,707)
For the Period October 1, 2018 through June 30, 2019**

	October 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ 192,205	\$ 192,205		\$ 373,188
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>192,205</u>	<u>192,205</u>		<u>373,188</u>
EXPENDITURES					
Administration:					
Administrative Costs	12,235	19,220	31,455	\$ 31,455	48,341
Subtotal Administrative Costs	<u>12,235</u>	<u>19,220</u>	<u>31,455</u>	<u>31,455</u>	<u>48,341</u>
Program Costs:					
Assurance 16 Activities	3,100	22,603	25,703	25,703	48,341
Intake	8,070	30,965	39,035	39,035	46,276
Outreach	1,251	16,940	18,191	18,191	28,922
Training and Technical Assistance	1,620	2,284	3,904	3,904	11,569
Program Services Expenditures	10,102	119,791	129,893	110,517	189,739
Subtotal Program Costs	<u>24,143</u>	<u>192,583</u>	<u>216,726</u>	<u>197,350</u>	<u>324,847</u>
Total Expenditures	<u>36,378</u>	<u>211,803</u>	<u>248,181</u>	<u>\$ 228,805</u>	<u>373,188</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (36,378)</u>	<u>\$ (19,598)</u>	<u>\$ (55,976)</u>		<u>\$ -</u>

COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)

CSD Contract No. 19B-5004 (LIHEAP WX – \$241,707)
For the Period October 1, 2018 through June 30, 2019

	October 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ 105,739	\$ 105,739		\$ 241,707
Interest Income	-	-	-		-
Total Revenue	-	105,739	105,739		241,707
EXPENDITURES					
Program Costs:					
Intake	1,579	14,590	14,590	14,590	19,337
Outreach	1,365	10,465	10,465	10,465	12,085
Training and Technical Assistance	371	601	601	601	12,085
Weatherization and Technical Assistance	35,738	105,235	105,235	105,235	198,200
Subtotal Program Costs	39,053	130,891	130,891	130,891	241,707
Total Expenditures	39,053	130,891	130,891	\$ 130,891	241,707
REVENUE OVER (UNDER) COSTS	\$ (39,053)	\$ (25,152)	\$ (25,152)		\$ -

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 18B-4004 (LIHEAP WX – \$70,980)
For the Period January 1, 2018 through June 30, 2019**

	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 361	\$ 2,397	\$ 68,222	\$ 70,980		\$ 70,980
Interest Income	-	-	-	-		-
Total Revenue	<u>361</u>	<u>2,397</u>	<u>68,222</u>	<u>70,980</u>		<u>70,980</u>
EXPENDITURES						
Program Costs:						
Intake	69	5,536	-	5,605	\$ 5,605	5,678
Outreach	-	3,549	-	3,549	3,549	3,549
Training and Technical Assistance	-	-	-	-	-	3,549
Minor Vehicle and Field Equipment	-	-	-	-	-	-
General Overhead Costs	-	-	-	-	-	-
Weatherization Activity Expenditures	<u>8,434</u>	<u>53,392</u>	<u>-</u>	<u>61,826</u>	<u>61,826</u>	<u>58,204</u>
Subtotal Program Costs	<u>8,503</u>	<u>62,477</u>	<u>-</u>	<u>70,980</u>	<u>70,980</u>	<u>70,980</u>
Total Expenditures	<u>8,503</u>	<u>62,477</u>	<u>-</u>	<u>70,980</u>	<u>\$ 70,980</u>	<u>70,980</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (8,142)</u>	<u>\$ (60,080)</u>	<u>\$ 68,222</u>	<u>\$ -</u>		<u>\$ -</u>

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 16B-4004 (LIHEAP EHA – \$473,911)
For the Period January 1, 2017 through December 31, 2018**

	January 1, 2016 through June 30, 2017	July 1, 2017 through December 31, 2017	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	\$ 123,219	\$ -	\$ 190,989	\$ 122,742	\$ 436,950		\$ 453,284
Interest Income	210	185	-	-	395		-
Total Revenue	123,429	185	190,989	122,742	437,345		453,284
EXPENDITURES							
Administration:							
Administrative Costs	9,975	35,021	11,140	537	56,673	\$ 56,673	57,555
Administrative Equipment	-	-	-	-	-	-	-
Subtotal Administrative Costs	9,975	35,021	11,140	537	56,673	56,673	57,555
Program Costs:							
Assurance 16 Activities	9,884	30,021	2,774	-	42,679	42,679	43,000
Intake	12,509	32,901	2,027	-	47,437	47,437	45,000
Outreach	19,145	10,855	-	-	30,000	30,000	30,000
Training and Technical							
Assistance	1,638	3,094	9,656	-	14,388	14,388	14,388
General Overhead Costs	1,128	5,577	11,844	1,858	20,407	20,407	22,384
ECIP Emergency Heating and Cooling Services	3,832	14,299	74,791	2,386	95,308	95,308	126,106
ECIP/HEAP Wood, Propane, and Oil	64,200	22,800	4,800	3,000	94,800	94,800	94,800
Other Program Costs	2,514	5,587	23,475	3,684	35,260	35,260	20,051
Subtotal Program Costs	114,850	125,134	129,367	10,928	380,279	380,279	395,729
Total Expenditures	124,825	160,155	140,507	11,465	436,952	\$ 436,952	453,284
REVENUE OVER (UNDER) COSTS	\$ (1,396)	\$ (159,970)	\$ 50,482	\$ 111,277	\$ 393		\$ -

COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)

CSD Contract No. 16B-4004 (LIHEAP WX – \$271,302)
For the Period January 1, 2017 through December 31, 2018

	January 1, 2017 through June 30, 2017	July 1, 2017 through December 31, 2017	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	\$ 40,905	\$ -	\$ 155,317	\$ 75,079	\$ 271,301		\$ 271,302
Interest Income	108	110	-	-	218		-
Total Revenue	41,013	110	155,317	75,079	271,519		271,302
Program Costs:							
Intake	-	17,511	3,855	1	21,366	\$ 21,366	21,704
Outreach	-	10,076	3,387	-	13,463	13,462	13,565
Training and Technical Assistance	-	3,378	6,480	-	9,858	9,859	13,565
Minor Vehicle and Field Equipment	1,366	55	86	-	1,507	1,507	2,000
General Overhead Costs	8,823	17,977	12,741	-	39,541	39,541	38,994
Weatherization Activity Expenditures	40,256	27,562	77,958	(151)	145,776	106,868	149,199
Other Program Costs	4,741	17,280	17,769	150	39,790	39,790	32,275
Subtotal Program Costs	55,186	93,839	122,276	-	271,301	232,393	271,302
Total Expenditures	55,186	93,839	122,276	-	271,301	\$ 232,393	271,302
REVENUE OVER (UNDER) COSTS	\$ (14,173)	\$ (93,729)	\$ 33,041	\$ 75,079	\$ 218		\$ -

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 18B-4004 (LIHEAP EHA – \$248,084)
For the Period January 1, 2018 through June 30, 2019**

	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 106,115	\$ 28,689	\$ 112,600	\$ 247,404		\$ 248,084
Interest Income	-	330	-	330		-
Total Revenue	<u>106,115</u>	<u>29,019</u>	<u>112,600</u>	<u>247,734</u>		<u>248,084</u>
EXPENDITURES						
Administration:						
Administrative Costs	3,168	30,800	-	33,968	\$ 33,968	33,968
Subtotal Administrative Costs	<u>3,168</u>	<u>30,800</u>	<u>-</u>	<u>33,968</u>	<u>33,968</u>	<u>33,968</u>
Program Costs:						
Assurance 16 Activities	10,719	23,214	-	33,933	33,933	33,968
Intake	31,064	9,328	-	40,392	40,392	40,392
Outreach	6,191	19,054	-	25,245	25,245	25,245
Training and Technical Assistance	91	2,535	-	2,626	2,626	10,099
Program Services Expenditures	70,483	35,659	6,108	112,250	111,920	104,412
Subtotal Program Costs	<u>118,548</u>	<u>89,790</u>	<u>6,108</u>	<u>214,446</u>	<u>214,116</u>	<u>214,116</u>
Total Expenditures	<u>121,716</u>	<u>120,590</u>	<u>6,108</u>	<u>248,414</u>	<u>\$ 248,084</u>	<u>248,084</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (15,601)</u>	<u>\$ (91,571)</u>	<u>\$ 106,492</u>	<u>\$ (680)</u>		<u>\$ -</u>