

COUNTY OF GLENN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020



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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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated February 11, 2021.

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
February 11, 2021



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, 2020. 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, 2020.

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, 2020, and have issued our report thereon dated February 11, 2021, 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

Roseville, California
February 11, 2021

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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>				
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	18-0619-018-SF	1,325	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0145	9,231	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0268-026-SF	1,894	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0737-007-SF	3,460	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0994-004-SF	2,762	--
Subtotal CFDA 10.025			25,879	--
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		898,216	--
Subtotal - SNAP Cluster			898,216	--
Passed through the State Department of Public Health:				
WIC Grants to States (WGS)	10.578	15-10084	163,593	--
WIC Grants to States (WGS)	10.578	19-10149	509,847	--
Subtotal CFDA 10.578			673,440	--
Passed through the State Controller's Office				
Schools and Roads - Grants to States	10.665		124,230	--
Subtotal - Forest Service Schools and Roads Cluster			124,230	--
Total U.S. Department of Agriculture			\$ 1,721,765	\$ --
<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	16-CDBG-11149	\$ 444,353	\$ --
Community Development Block Grants/Entitlement Grants (program income)	14.228		19,682	--
Community Development Block Grants/Entitlement Grants (outstanding loan)	14.228		1,379,642	--
Subtotal CFDA 14.228			1,843,677	--
Emergency Solutions Grant Program	14.231	18-ESG-12372	18,492	--
Home Investment Partnership Program (program income)	14.239		2,765	--
Home Investment Partnership Program (outstanding loan)	14.239		610,034	--
Subtotal CFDA 14.239			612,799	--
Total U.S. Department of Housing and Urban Development			\$ 2,474,968	\$ --
<u>U.S. Department of the Interior</u>				
Direct Programs:				
Payments in Lieu of Taxes	15.226		\$ 529,016	\$ --
National Wildlife Refuge Fund	15.659		18,492	--
Total U.S. Department of the Interior			\$ 547,508	\$ --
<u>U.S. Department of Justice</u>				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607		\$ 5,165	\$ --
Passed through the State Department of Justice:				
Equitable Sharing Program	16.922		45,499	--
Passed through the Calico Center:				
Crime Victim Assistance	16.575		21,320	--
Passed through the Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	AT 18 04 0110	32,276	--
Crime Victim Assistance	16.575	AT 19 05 0110	139,309	--
Crime Victim Assistance	16.575	VW 18 23 0110	46,755	--
Crime Victim Assistance	16.575	VW 19 24 0110	173,843	--
Crime Victim Assistance	16.575	XC 16 01 0110	2,730	--
Crime Victim Assistance	16.575	XC 19 02 0110	12,372	--
Subtotal CFDA 16.575			428,605	--
Violence Against Women Formula Grants	16.588	PU18 01 0110	9,820	--
Total U.S. Department of Justice			\$ 489,089	\$ --

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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 Labor</u>				
Passed through the North Central Counties Consortium:				
WIA Adult Program	17.258	201	\$ 109,337	\$ --
WIA Adult Program	17.258	1128	9,064	--
WIA Adult Program	17.258	2051	777	--
WIA Youth Activities	17.259	301	117,666	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	292	8,095	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	501	95,918	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	540	39,700	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1088	16,991	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1136	14,260	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1160	3,689	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1178	56,261	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	1187	3,226	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	2045	11,420	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	2288	1,498	--
Subtotal - WIA Cluster			487,902	--
Total U.S. Department of Labor			\$ 487,902	\$ --
<u>U.S. Department of Transportation</u>				
Passed through the State Department of Transportation:				
Airport Improvement Program	20.106	3-06-0279-007-2019	\$ 46,571	\$ --
Airport Improvement Program	20.106	3-06-0279-009-2020	41,548	--
Subtotal CFDA 20.106			88,119	--
Highway Planning and Construction	20.205	BHLO-5911-031	104,723	--
Highway Planning and Construction	20.205	BRLO-5911-047	86,769	--
Highway Planning and Construction	20.205	BRLO-5911-048	61,849	--
Highway Planning and Construction	20.205	BRLO-5911-049	81,492	--
Highway Planning and Construction	20.205	BRLO-5911-050	68,780	--
Highway Planning and Construction	20.205	BRLO-5911-056	63,500	--
Highway Planning and Construction	20.205	BRLO-5911-057	67,356	--
Highway Planning and Construction	20.205	BRLO-5911-058	70,086	--
Highway Planning and Construction	20.205	BRLO-5911-059	40,038	--
Highway Planning and Construction	20.205	BRLO-5911-063	17,283	--
Highway Planning and Construction	20.205	BR-NBIL-510	51,308	--
Highway Planning and Construction	20.205	BR-NBIL-519	16,805	--
Subtotal - Highway Planning and Construction Cluster			729,989	--
Total U.S. Department of Transportation			\$ 818,108	\$ --
<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	\$ 72,253	\$ --
Total U.S. Department of Energy			\$ 72,253	\$ --

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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:				
Passed through the State Department of Public Health:				
Public Health Emergency Preparedness	93.069 & 93.074	17-10154	\$ 115,411	--
Immunization Cooperative Agreement	93.268	17-10072	25,737	--
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-12	93,519	--
National Bioterrorism Hospital Preparedness Program	93.889 & 93.074	17-10154	123,519	--
Maternal and Child Health Services Block Grant to the States	93.994	201911	58,232	--
Passed through the State Department of Social Services:				
Guardianship Assistance	93.090		22,562	--
Promoting Safe and Stable Families	93.556		41,130	--
Temporary Assistance for Needy Families	93.558		4,622,567	--
Subtotal - TANF Cluster			<u>4,622,567</u>	--
Community-Based Child Abuse Prevention Grants	93.590		27,598	--
Stephanie Tubbs Jones Child Welfare Services Program	93.645		43,320	--
Foster Care - Title IV-E	93.658		507,298	--
Adoption and Legal Guardianship Incentive Payments	93.603		44,909	--
Adoption Assistance	93.659		1,115,825	--
Social Services Block Grant	93.667		328,460	--
Chafee Foster Care Independence Program	93.674		16,452	--
Passed through the State Department of Health Care Services:				
Medical Assistance Program	93.778		1,495,985	--
Subtotal - Medicaid Cluster			<u>1,495,985</u>	--
Passed through the State Department of Health Care Services:				
Children's Health Insurance Program	93.767		47,573	--
Block Grants for Community Mental Health Services	93.958		180,528	--
Block Grants for Prevention and Treatment of Substance Abuse	93.959	19NNA11	623,969	--
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	1901CACSES	592,183	--
Passed through the State Department of Community Services and Development:				
Low Income Home Energy Assistance	93.568	19B-5004 EHA	144,383	--
Low Income Home Energy Assistance	93.568	19B-5004 WX	119,746	--
Low Income Home Energy Assistance	93.568	20B-2004 EHA	194,811	--
Low Income Home Energy Assistance	93.568	20B-2004 WX	37,448	--
Low Income Home Energy Assistance	93.568	20D-1004 EHA	2,115	--
Low Income Home Energy Assistance	93.568	20D-1004 WX	15,916	--
Subtotal CFDA 93.568			<u>514,419</u>	--
Community Services Block Grant	93.569	19F-4011	131,410	--
Community Services Block Grant	93.569	19F-4413	30,000	--
Community Services Block Grant	93.569	20F-3011	126,216	--
Subtotal CFDA 93.569			<u>287,626</u>	--
Total U.S. Department of Health and Human Services			<u>\$ 10,928,822</u>	<u>\$ --</u>
<u>U.S. Social Security Administration</u>				
Passed through the State Department of Social Services:				
Supplemental Security Income	96.006		\$ 51,412	\$ --
Subtotal - Disability Insurance/SSI Cluster			<u>51,412</u>	<u>--</u>
Total U.S. Social Security Administration			<u>\$ 51,412</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	2019-0003	\$ 124,005	\$ --
Homeland Security Grant Program	97.067	2017-0083	103,709	--
Homeland Security Grant Program	97.067	2018-0054	8,052	--
Subtotal CFDA 93.569			<u>111,761</u>	<u>--</u>
Total U.S. Department of Homeland Security			<u>\$ 235,766</u>	<u>\$ --</u>
Total Expenditures of Federal Awards			<u>\$ 17,827,593</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, 2020**

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, 2020. 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 2020 *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, 2020 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	\$ 1,346,284	\$ 1,379,642	\$ -
14.239	Home Investment Partnership Program	603,902	610,034	-

COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2020

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, 2020**

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)

93.558
93.659

Name of Federal Program or Cluster

Temporary Assistance for Needy Families Cluster
Adoptions Assistance Program

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, 2020**

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, PAGE 5)**

**CSD Contract No. 19B-5004 (LIHEAP WX – \$241,707)
For the Period July 1, 2018 through June 30, 2020**

	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	\$ -	\$ 105,739	\$ 72,527	\$ 62,910	\$ 241,176		\$ 241,707
Interest Income	-	-	-	-	-		-
Total Revenue	<u>-</u>	<u>105,739</u>	<u>72,527</u>	<u>62,910</u>	<u>241,176</u>		<u>241,707</u>
EXPENDITURES							
Program Costs:							
Intake	\$ 1,579	\$ 14,590	\$ 3,168	\$ -	\$ 19,337	\$ 19,337	\$ 19,337
Outreach	1,365	10,465	255	-	12,085	12,085	12,085
Training and technical assistance	371	601	-	-	972	972	12,085
Weatherization activity expenditures	35,738	57,252	108,361	7,962	209,313	209,313	198,200
Subtotal Program Costs	<u>39,053</u>	<u>82,908</u>	<u>111,784</u>	<u>7,962</u>	<u>241,707</u>	<u>241,707</u>	<u>241,707</u>
Total Expenditures	<u>39,053</u>	<u>82,908</u>	<u>111,784</u>	<u>7,962</u>	<u>241,707</u>	<u>\$ 241,707</u>	<u>241,707</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (39,053)</u>	<u>\$ 22,831</u>	<u>\$ (39,257)</u>	<u>\$ 54,948</u>	<u>\$ (531)</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, PAGE 5)**

**CSD Contract No. 19B-5004 (LIHEAP EHA – \$373,188)
For the Period July 1, 2018 through June 30, 2020**

	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	\$ -	\$ 192,202	\$ 123,712	\$ 55,190	\$ 371,104		\$ 373,188
Interest Income	-	-	-	-	-		-
Total Revenue	<u>-</u>	<u>192,202</u>	<u>123,712</u>	<u>55,190</u>	<u>371,104</u>		<u>373,188</u>
EXPENDITURES							
Administration:							
Administrative Costs	12,235	19,220	16,886	-	48,341	\$ 48,341	48,341
Subtotal Administrative Costs	<u>12,235</u>	<u>19,220</u>	<u>16,886</u>	<u>-</u>	<u>48,341</u>	<u>48,341</u>	<u>48,341</u>
Program Costs:							
Assurance 16 activities	3,100	22,603	22,638	-	48,341	48,341	48,341
Intake	8,070	30,965	7,241	-	46,276	46,276	46,276
Outreach	1,251	16,940	10,731	-	28,922	28,922	28,922
Training and technical assistance	1,620	2,284	989	-	4,893	4,893	11,569
Program Services expenditures	10,102	100,415	69,951	15,947	196,415	196,415	189,739
Subtotal Program Costs	<u>24,143</u>	<u>173,207</u>	<u>111,550</u>	<u>15,947</u>	<u>324,847</u>	<u>324,847</u>	<u>324,847</u>
Total Expenditures	<u>36,378</u>	<u>192,427</u>	<u>128,436</u>	<u>15,947</u>	<u>373,188</u>	<u>\$ 373,188</u>	<u>373,188</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (36,378)</u>	<u>\$ (225)</u>	<u>\$ (4,724)</u>	<u>\$ 39,243</u>	<u>\$ (2,084)</u>		<u>\$ -</u>

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**CSD Contract No. 20B-2004 (LIHEAP WX – \$236,122)
For the Period July 1, 2019 through June 30, 2020**

	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ 34,598	\$ 34,598		\$ 236,122
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>34,598</u>	<u>34,598</u>		<u>236,122</u>
EXPENDITURES					
Program Costs:					
Intake	-	887	887	887	18,890
Outreach	1,956	9,640	11,596	11,596	11,806
Training and technical assistance	-	-	-	-	11,806
Weatherization activity expenditures	9,931	15,035	24,966	24,966	193,620
Subtotal Program Costs	<u>11,887</u>	<u>25,562</u>	<u>37,449</u>	<u>37,449</u>	<u>236,122</u>
Total Expenditures	<u>11,887</u>	<u>25,562</u>	<u>37,449</u>	<u>\$ 37,449</u>	<u>236,122</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (11,887)</u>	<u>\$ 9,036</u>	<u>\$ (2,851)</u>		<u>\$ -</u>

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**CSD Contract No. 20B-2004 (LIHEAP EHA – \$367,008)
For the Period July 1, 2019 through June 30, 2020**

	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ 116,653	\$ 116,653		\$ 367,008
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>116,653</u>	<u>116,653</u>		<u>367,008</u>
EXPENDITURES					
Administration:					
Administrative Costs	2,827	13,386	16,213	\$ 16,213	47,573
Subtotal Administrative Costs	<u>2,827</u>	<u>13,386</u>	<u>16,213</u>	<u>16,213</u>	<u>47,573</u>
Program Costs:					
Assurance 16 activities	7,919	33,030	40,949	40,949	47,573
Intake	-	29,511	29,511	29,511	45,499
Outreach	617	27,682	28,299	28,299	28,437
Training and technical assistance	-	5,431	5,431	5,431	11,375
Program Services expenditures	5,184	69,224	74,408	74,408	186,551
Subtotal Program Costs	<u>13,720</u>	<u>164,878</u>	<u>178,598</u>	<u>178,598</u>	<u>319,435</u>
Total Expenditures	<u>16,547</u>	<u>178,264</u>	<u>194,811</u>	<u>\$ 194,811</u>	<u>367,008</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (16,547)</u>	<u>\$ (61,611)</u>	<u>\$ (78,158)</u>		<u>\$ -</u>

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**CSD Contract No. 20D-1004 (DAP WX – \$21,111)
 For the Period July 1, 2019 through June 30, 2020**

	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ -	\$ -		\$ 21,111
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>		<u>21,111</u>
EXPENDITURES					
Program Costs:					
Intake	-	1,619	1,619	\$ 1,619	1,689
Outreach	-	1,056	1,056	1,056	1,056
Training and technical assistance	-	1,056	1,056	1,056	1,056
Weatherization activity expenditures	-	12,185	12,185	12,185	17,310
Subtotal Program Costs	<u>-</u>	<u>15,916</u>	<u>15,916</u>	<u>15,916</u>	<u>21,111</u>
Total Expenditures	<u>-</u>	<u>15,916</u>	<u>15,916</u>	<u>\$ 15,916</u>	<u>21,111</u>
REVENUE OVER (UNDER) COSTS	<u>\$ -</u>	<u>\$ (15,916)</u>	<u>\$ (15,916)</u>		<u>\$ -</u>

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**CSD Contract No. 20D-1004 (DAP EHA – \$2,346)
For the Period July 1, 2019 through June 30, 2020**

	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ -	\$ -		\$ 2,346
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>-</u>	<u>-</u>		<u>2,346</u>
EXPENDITURES					
Administration:					
Administrative Costs	-	942	942	\$ 942	1,173
Subtotal Administrative Costs	<u>-</u>	<u>942</u>	<u>942</u>	<u>942</u>	<u>1,173</u>
Program Costs:					
Assurance 16 activities	-	1,173	1,173	1,173	1,173
Intake	-	-	-	-	-
Outreach	-	-	-	-	-
Training and technical assistance	-	-	-	-	-
Program Services expenditures	-	-	-	-	-
Subtotal Program Costs	<u>-</u>	<u>1,173</u>	<u>1,173</u>	<u>1,173</u>	<u>1,173</u>
Total Expenditures	<u>-</u>	<u>2,115</u>	<u>2,115</u>	<u>\$ 2,115</u>	<u>2,346</u>
REVENUE OVER (UNDER) COSTS	<u>\$ -</u>	<u>\$ (2,115)</u>	<u>\$ (2,115)</u>		<u>\$ -</u>

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**CSD Contract No. 19F-4011 (CSBG – \$262,075)
For the Period January 1, 2019 through December 31, 2019**

	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 76,138	\$ 185,937	\$ 262,075		\$ 262,075
Interest Income	-	-	-		-
Total Revenue	<u>76,138</u>	<u>185,937</u>	<u>262,075</u>		<u>262,075</u>
EXPENDITURES					
Administration:					
Salaries and Wages	51,450	41,460	92,910	\$ 92,910	76,704
Fringe Benefits	27,704	22,913	50,617	50,617	42,133
Operating Expenses	13,536	13,675	27,211	27,211	32,629
Equipment	-	-	-	-	-
Out-of-State Travel	2,814	-	2,814	2,814	6,200
Subcontractor Services	-	-	-	-	15,000
Other Costs	22,478	17,264	39,742	39,742	33,627
Subtotal Administrative Costs	<u>117,982</u>	<u>95,312</u>	<u>213,294</u>	<u>213,294</u>	<u>206,293</u>
Program Costs:					
Salaries and Wages	3,085	10,260	13,345	13,345	15,120
Fringe Benefits	1,735	5,771	7,506	7,506	8,359
Operating Expenses	6,337	1,899	8,236	8,236	6,906
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	212	14,455	14,667	14,667	20,000
Other Costs	1,313	3,714	5,027	5,027	5,397
Subtotal Program Costs	<u>12,682</u>	<u>36,099</u>	<u>48,781</u>	<u>48,781</u>	<u>55,782</u>
Total Expenditures	<u>130,664</u>	<u>131,411</u>	<u>262,075</u>	<u>\$ 262,075</u>	<u>262,075</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (54,526)</u>	<u>\$ 54,526</u>	<u>\$ -</u>		<u>\$ -</u>

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**CSD Contract No. 20F-3011 (CSBG – \$267,469)
For the Period January 1, 2020 through June 30, 2020**

	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 169,621	\$ 169,621		\$ 267,469
Interest Income	-	-		-
Total Revenue	<u>169,621</u>	<u>169,621</u>		<u>267,469</u>
EXPENDITURES				
Administration:				
Salaries and Wages	47,617	47,617	\$ 47,617	89,920
Fringe Benefits	24,530	24,530	24,530	48,118
Operating Expenses	18,040	18,040	18,040	29,672
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	-	-	-	-
Other Costs	14,229	14,229	14,229	41,520
Subtotal Administrative Costs	<u>104,416</u>	<u>104,416</u>	<u>104,416</u>	<u>209,230</u>
Program Costs:				
Salaries and Wages	4,234	4,234	4,234	14,124
Fringe Benefits	2,487	2,487	2,487	8,278
Operating Expenses	8,269	8,269	8,269	12,746
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	5,678	5,678	5,678	20,000
Other Costs	1,132	1,132	1,132	3,091
Subtotal Program Costs	<u>21,800</u>	<u>21,800</u>	<u>21,800</u>	<u>58,239</u>
Total Expenditures	<u>126,216</u>	<u>126,216</u>	<u>\$ 126,216</u>	<u>267,469</u>
REVENUE OVER (UNDER) COSTS	<u>\$ 43,405</u>	<u>\$ 43,405</u>		<u>\$ -</u>

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CSD Contract No. 19F-4413 (CSBG – \$30,000)
For the Period July 1, 2019 through June 30, 2020

	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 2,074	\$ 27,926	\$ 30,000		\$ 30,000
Interest Income	-	-	-		-
Total Revenue	<u>2,074</u>	<u>27,926</u>	<u>30,000</u>		<u>30,000</u>
EXPENDITURES					
Administration:					
Salaries and Wages	-	1,051	1,051	\$ 1,051	1,174
Fringe Benefits	-	542	542	542	608
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	474	444	918	918	1,218
Subtotal Administrative Costs	<u>474</u>	<u>2,037</u>	<u>2,511</u>	<u>2,511</u>	<u>3,000</u>
Program Costs:					
Salaries and Wages	10,637	4,601	15,238	15,238	14,184
Fringe Benefits	5,005	2,166	7,171	7,171	6,770
Operating Expenses	148	657	805	805	1,087
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	3,074	1,201	4,275	4,275	4,959
Subtotal Program Costs	<u>18,864</u>	<u>8,625</u>	<u>27,489</u>	<u>27,489</u>	<u>27,000</u>
Total Expenditures	<u>19,338</u>	<u>10,662</u>	<u>30,000</u>	<u>\$ 30,000</u>	<u>30,000</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (17,264)</u>	<u>\$ 17,264</u>	<u>\$ -</u>		<u>\$ -</u>

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**CSD Contract No. 17C-4003 (DOE – \$137,725)
For the Period July 1, 2018 through June 30, 2020**

	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	\$ -	\$ 7,536	\$ 46,585	\$ 55,907	\$ 110,028		\$ 137,725
Interest Income	-	-	-	-	-		-
Total Revenue	-	7,536	46,585	55,907	110,028		137,725
EXPENDITURES							
Administration:							
Administrative Costs	28	751	6,515	585	7,879	\$ 7,879	7,916
Subtotal Administrative Costs	28	751	6,515	585	7,879	7,879	7,916
Training & Technical Assistance:							
Training Costs	-	-	-	-	-	\$ -	12,798
Subtotal Training Costs	-	-	-	-	-	-	12,798
Program Costs:							
Direct Program Activities	-	16,973	20,881	8,214	46,068	46,068	55,180
General Operating Costs	230	4,666	5,349	4,384	14,629	14,629	18,713
Other Program Costs	165	7,778	13,077	5,258	26,278	26,278	12,752
Client Education	-	-	-	-	-	-	2,000
Health & Safety	-	7,185	2,596	5,393	15,174	15,174	28,366
Subtotal Program Costs	395	36,602	41,903	23,249	102,149	102,149	117,011
Total Expenditures	423	37,353	48,418	23,834	110,028	\$ 110,028	137,725
REVENUE OVER (UNDER) COSTS	\$ (423)	\$ (29,817)	\$ (1,833)	\$ 32,073	\$ -		\$ -

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**CSD Contract No. 18B-4004 (LIHEAP EHA – \$248,084)
For the Period January 1, 2018 through December 31, 2019**

	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE							
Grant Revenue	\$ 106,115	\$ 28,689	\$ 112,600	\$ 680	\$ 248,084		\$ 248,084
Interest Income	-	330	-	-	330		-
Total Revenue	106,115	29,019	112,600	680	248,414		248,084
EXPENDITURES							
Administration:							
Administrative Costs	3,168	30,800	-	-	33,968	\$ 33,968	33,968
Subtotal Administrative Costs	3,168	30,800	-	-	33,968	33,968	33,968
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	118,548	89,790	6,108	-	214,446	214,116	214,116
Total Expenditures	121,716	120,590	6,108	-	248,414	248,084	248,084
REVENUE OVER (UNDER) COSTS	\$ (15,601)	\$ (91,571)	\$ 106,492	\$ 680	\$ -		\$ -

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**CSD Contract No. 18B-4004 (LIHEAP WX – \$70,980)
For the Period January 1, 2018 through December 31, 2019**

	January 1, 2018 through June 30, 2018	July 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 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>-</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
Weatherization Activity Expenditures	8,434	53,392	-	-	61,826	61,826	58,204
Subtotal Program Costs	<u>8,503</u>	<u>62,477</u>	<u>-</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>-</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>		<u>\$ -</u>