

**COUNTY OF GLENN**  
**SINGLE AUDIT REPORT**  
**FOR THE YEAR ENDED JUNE 30, 2016**

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



**COUNTY OF GLENN**

Single Audit Report  
For the Year Ended June 30, 2016

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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**

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 (County), as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 9, 2017.

**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 the 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 County'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*.

The Honorable Board of Supervisors  
County of Glenn

**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  
March 9, 2017

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;  
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON 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 (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, 2016. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's 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, 2016.

## **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, 2016, and have issued our report thereon dated March 9, 2017, that contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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 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.

The Honorable Board of Supervisors  
County of Glenn

**Other Matters**

The Supplementary Schedules of the Board of State and Community Corrections Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

*Clifton Larson Allen LLP*

Roseville, California  
March 9, 2017

**COUNTY OF GLENN**

Schedule of Expenditures of Federal Awards  
For Year Ended June 30, 2016

<b>Federal Grantor/Pass-through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b><u>U.S. Department of Agriculture</u></b>				
Direct Programs:				
Mendocino Forest Law Enforcement Patrol	10.000	11-LE-11051360-212	\$ 10,952	\$ --
Schools to Roads - Grants to States	10.665		132,427	--
Subtotal			<u>143,379</u>	<u>--</u>
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-PA-11050800-017	10,680	--
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0182-SF	7,140	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0458-SF	1,085	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-0501-SF	504	--
Subtotal CFDA Number 10.025			<u>19,409</u>	<u>--</u>
Passed through the State Department of Education:				
School Breakfast Program	10.553	01281-SN-11-R	5,833	--
National School Lunch Program	10.555	01281-SN-11-R	10,070	--
Total - Child Nutrition Cluster			<u>15,903</u>	<u>--</u>
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		726,044	--
WIC Grants to States	10.578	14-10251	128,587	--
WIC Grants to States	10.578	15-10084	500,919	--
Subtotal CFDA Number 10.578			<u>629,506</u>	<u>--</u>
Total U.S. Department of Agriculture			<u>\$ 1,534,241</u>	<u>\$ --</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed through State Department of Housing and Urban Development:				
Community Development Block Grants/Entitlement Grants	14.228	12-CDBG-8390	269,857	--
Community Development Block Grants/Entitlement Grants	14.228	14-CDBG-9889	997	--
Community Development Block Grants/Entitlement Grants (program income)	14.228		7,210	--
Community Development Block Grants/Entitlement Grants (outstanding loan)	14.228		1,650,810	--
Subtotal CFDA Number 14.228			<u>1,928,874</u>	<u>--</u>
Energy Solutions Grant Program	14.231	14-ESG-10263	75,154	--
Home Investment Partnership Program (program income)	14.239		3,277	--
Home Investment Partnership Program (outstanding loan)	14.239		688,873	--
Subtotal CFDA Number 14.239			<u>692,150</u>	<u>--</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 2,696,178</u>	<u>\$ --</u>
<b><u>U.S. Department of the Interior</u></b>				
Direct Programs:				
Payments in Lieu of Taxes	15.226		475,832	--
Taylor Grazing Act	15.227		82	--
National Wildlife Refuge Fund	15.659		21,647	--
Subtotal			<u>497,561</u>	<u>--</u>
Passed through the State Bureau of Reclamation:				
Stony George Law Enforcement Patrol	15.000	R12PX20152	10,666	--
Total U.S. Department of the Interior			<u>\$ 508,227</u>	<u>\$ --</u>
<b><u>U.S. Department of Justice</u></b>				
Direct Programs:				
Joint Law Enforcement Operations	16.111	LOA 2015-27	47,636	--
State Criminal Alien Assistance Program	16.606	15APBX0087	20,835	--
Bulletproof Vest Partnership Program	16.607	BUBX13070265	6,020	--
Subtotal			<u>74,491</u>	<u>--</u>
Equitable Sharing Program	16.922	CA0110000	4,928	--
Equitable Sharing Program	16.922	CA0119478	20,673	--
Subtotal CFDA Number 16.922			<u>25,601</u>	<u>--</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards



**COUNTY OF GLENN**

Schedule of Expenditures of Federal Awards  
For Year Ended June 30, 2016

<b>Federal Grantor/Pass-through Grantor/Program Title</b>	<b>Federal CFDA Number</b>	<b>Pass-Through Entity Identifying Number</b>	<b>Federal Expenditures</b>	<b>Expenditures to Subrecipients</b>
<b><u>U.S. Department of Justice (continued)</u></b>				
Passed through the State Emergency Management Agency:				
Crime Victim Assistance	16.575	AT14110110	\$ 37,813	\$ --
Crime Victim Assistance	16.575	AT15110110	98,977	--
Crime Victim Assistance	16.575	VW15200110	66,670	--
Subtotal CFDA Number 16.575			<u>203,460</u>	<u>--</u>
Total U.S. Department of Justice			<u>\$ 303,552</u>	<u>\$ --</u>
<b><u>U.S. Department of Labor</u></b>				
Passed through the North Central Counties Consortium:				
WIA Adult Program	17.258	15-02	\$ 88,920	\$ --
WIA Youth Activities	17.259	15-02	105,497	--
WIA Disclosed Workers	17.278	15-02	234,489	--
Total - WIA Cluster			<u>428,906</u>	<u>--</u>
Total U.S. Department of Labor			<u>\$ 428,906</u>	<u>\$ --</u>
<b><u>U.S. Department of Transportation</u></b>				
Passed through the State Department of Transportation:				
Highway Planning and Construction	20.205	BHLO-5911(031)	13,777	--
Highway Planning and Construction	20.205	BHLO-5911(047)	23,685	--
Highway Planning and Construction	20.205	BRLO-5911(048)	18,844	--
Highway Planning and Construction	20.205	BRLO-5911(049)	16,607	--
Highway Planning and Construction	20.205	BRLO-5911(050)	20,707	--
Highway Planning and Construction	20.205	BRLO-5911(056)	55,823	--
Highway Planning and Construction	20.205	BRLO-5911(057)	11,401	--
Highway Planning and Construction	20.205	BRLO-5911(058)	10,882	--
Highway Planning and Construction	20.205	BRLO-5911(059)	8,213	--
Highway Planning and Construction	20.205	BRLO-5911(063)	10,005	--
Highway Planning and Construction	20.205	BR-NBIL(510)	16,226	--
Highway Planning and Construction	20.205	BR-NBIL(519)	12,446	--
Highway Planning and Construction	20.205	STPLH-5911(028)	1,000	--
Subtotal CFDA Number 20.205			<u>219,616</u>	<u>--</u>
Passed through the State Office of Traffic Safety:				
National Priority Safety Programs	20.616	DI1514	36,518	--
National Priority Safety Programs	20.616	DI1614	80,766	--
Subtotal CFDA Number 20.616			<u>117,284</u>	<u>--</u>
Total U.S. Department of Transportation			<u>\$ 336,900</u>	<u>\$ --</u>
<b><u>U.S. Environmental Protection Agency</u></b>				
Passed through the State Department of Community Services and Development:				
Underground Storage Tank Prevention, Detection and Compliance Program	66.804	G13-UST-06	29,965	--
Total U.S. Environmental Protection Agency			<u>\$ 29,965</u>	<u>\$ --</u>
<b><u>U.S. Department of Energy</u></b>				
Passed through the State Department of Community Services and Development				
Weatherization Assistance for Low-Income Persons	81.042	15C-1004	21,738	--
Total U.S. Department of Energy			<u>\$ 21,738</u>	<u>\$ --</u>
<b><u>U.S. Department of Health and Human Services</u></b>				
Direct Programs:				
Block Grants for Community Health Services	93.958		117,146	--
Passed through the State Department of Public Health:				
Public Health Emergency Preparedness	93.069	14-10502	126,694	--
Hospital Preparedness Program and Public Health Emergency Preparedness				
Aligned Cooperative Agreements	93.074	14-10502	117,386	--
Hospital Preparedness Program and Public Health Emergency Preparedness				
Aligned Cooperative Agreements	93.074	15-10355	49,921	--
Subtotal CFDA Number 93.074			<u>167,307</u>	<u>--</u>
Immunization Cooperative Grants	93.268	15-10146	36,068	--
Maternal and Child Health Services Block Grant to the States	93.994	201511	67,488	--
Subtotal			<u>103,556</u>	<u>--</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF GLENN**

Schedule of Expenditures of Federal Awards  
For Year Ended June 30, 2016

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Entity Identifying Number</u>	<u>Federal Expenditures</u>	<u>Expenditures to Subrecipients</u>
<b><u>U.S. Department of Health and Human Services (continued)</u></b>				
Passed through the State Department of Social Services (continued):				
Guardianship Assistance	93.090		\$ 93	\$ --
Promoting Safe and Stable Families	93.556		26,124	--
Temporary Assistance for Needy Families	93.558		3,682,051	--
Community-Based Child Abuse Prevention Grants	93.590		30,046	--
Stephanie Tubbs Jones Child Welfare Services Program	93.645		36,931	--
Foster Care - Title IV-E	93.658		1,064,075	287,722
Adoption Assistance	93.659		890,864	--
Social Services Block Grant	93.667		56,661	--
Chafee Foster Care Independence Program	93.674		23,720	--
Subtotal			<u>5,810,565</u>	<u>--</u>
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	1504CACSES	\$ 476,909	\$ --
Passed through the State Department of Community Services and Development:				
Low Income Home Energy Assistance	93.568	15B-3004	430,417	--
Low Income Home Energy Assistance	93.568	16B-4004	238,189	--
Subtotal CFDA Number 93.568			<u>668,606</u>	<u>--</u>
Community Services Block Grant	93.569	15F-2011	159,369	--
Community Services Block Grant	93.569	16F-5011	58,719	--
Subtotal CFDA Number 93.569			<u>218,088</u>	<u>--</u>
Passed through the State Secretary of State:				
Voting Access for Individuals with Disabilities - Grants to States	93.617	13G26106	9,749	--
Passed through the State Department of Health Care Services:				
Children's Health Insurance Program	93.767		30,696	--
Medical Assistance Program	93.778		1,073,656	--
Subtotal			<u>1,104,352</u>	<u>--</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	15NNA11	375,090	--
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16NNA11	268,231	--
Subtotal CFDA Number 93.959			<u>643,321</u>	<u>--</u>
Total U.S. Department of Health and Human Services			<u>\$ 9,446,293</u>	<u>\$ 287,722</u>
<b><u>U.S. Social Security Administration</u></b>				
Passed through the State Department of Social Services:				
Supplemental Security Income	96.006		746	--
Total U.S. Social Security Administration			<u>\$ 746</u>	<u>\$ --</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through the State Governor's Office of Emergency Services:				
Emergency Management Performance Grants	97.042	2015-0049	3,000	--
Pre-Disaster Mitigation	97.047	2012-0004PDM12	50,085	--
Homeland Security Grant Program	97.067	2014-00093	44,739	--
Subtotal			<u>97,824</u>	<u>--</u>
Total U.S. Department of Homeland Security			<u>\$ 97,824</u>	<u>\$ --</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 15,404,570</u></u>	<u><u>\$ 287,722</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF GLENN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**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, 2016. 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 2016 *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% 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, 2016 as follows:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>
14.228	Community Development Block Grant/States Program	\$ 1,650,809
14.239	Home Investment Partnership Program	688,873

**COUNTY OF GLENN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**Section 1**

Financial Statements

Summary of Auditor's Results

- |  |               |
|--|---------------|
| 1. Type of auditor's report issued:                      | Unmodified    |
| 2. Internal controls over financial reporting:           |               |
| a. Material weaknesses identified?                       | No            |
| b. Significant deficiencies identified?                  | None Reported |
| 3. Noncompliance material to financial statements noted? | No            |

Federal Awards

- |   |               |
|---|---------------|
| 1. Internal control over major programs:  |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified?   | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:                                  | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? | No            |
| 4. Identification of major programs:  |               |

CFDA Number

Name of Federal Program

93.558	Temporary Assistance for Needy Families
93.658	Foster Care
14.228	Community Development Block Grants

Federal Awards

Summary of Auditor's Results

- |   |           |
|---|-----------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$750,000 |
| 6. Auditee qualified as a low-risk auditee?                                 | No        |

**COUNTY OF GLENN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2016

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

**SUPPLEMENTARY SCHEDULES  
OF THE DEPARTMENT OF COMMUNITY SERVICES  
AND DEVELOPMENT**

**COUNTY OF GLENN**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 15C-1004 (DOE 15 - \$21,738)  
 For the Period January 1, 2015 through June 30, 2016

	January 1, 2015 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
<b>Revenue</b>				
Grant revenue	\$ 12,844	\$ 12,844		\$ 21,738
Total Revenue	<u>\$ 12,844</u>	<u>\$ 12,844</u>		<u>\$ 21,738</u>
<b>Expenditures</b>				
Administrative Costs:	\$ 395	\$ 395	\$ 395	\$ 1,495
Subtotal Administrative Costs	<u>395</u>	<u>395</u>	<u>395</u>	<u>1,495</u>
<b>Program Costs:</b>				
Training and technical assistance	--	--		1,074
Intake	--	--		906
Outreach	189	189	189	906
Client education	904	904	904	906
General/operating expenditures	3,222	3,222	3,222	2,804
Direct program activities	13,837	13,837	13,837	10,452
Health and safety activities	3,191	3,191	3,191	3,195
Subtotal Program Costs	<u>21,343</u>	<u>21,343</u>	<u>21,343</u>	<u>20,243</u>
Total Costs	<u>21,738</u>	<u>21,738</u>	<u>21,738</u>	<u>21,738</u>
Revenue over (under) costs	<u>\$ (8,894)</u>	<u>\$ (8,894)</u>		<u>\$ --</u>

**COUNTY OF GLENN**

Supplemental Statement of Revenue and Expenditures  
CSD Contract No. 15B-3004 (LIHEAP WX - \$271,302)  
For the Period January 1, 2015 through June 30, 2016

	January 1, 2015 through June 30, 2015	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
<b>Revenue</b>						
Grant revenue	\$ 116,229	\$ 34,841	\$ 87,283	\$ 238,353		\$ 271,302
Interest income	45	--	11	56		--
<b>Total Revenue</b>	<b>\$ 116,274</b>	<b>\$ 34,841</b>	<b>\$ 87,294</b>	<b>\$ 238,409</b>		<b>\$ 271,302</b>
<b>Expenditures</b>						
<b>Program Costs:</b>						
Intake	\$ 3,269	\$ 10,807	\$ --	\$ 14,076	\$ 14,076	\$ 21,704
Outreach	3,563	10,002	--	13,565	13,565	13,565
Training and technical assis	3,237	2,015	--	5,252	5,252	13,565
Direct program activities	71,168	87,938	2,515	161,621	139,616	155,196
Minor vehicle and field equip	168	1,035	--	1,203	1,203	2,000
Workers' compensation	3,033	3,167	--	6,200	6,200	6,200
General operating expenditu	31,836	26,677	--	58,513	58,513	59,072
Subtotal Program Costs	116,274	141,641	2,515	260,430	238,425	271,302
<b>Total Costs</b>	<b>116,274</b>	<b>141,641</b>	<b>2,515</b>	<b>260,430</b>	<b>238,425</b>	<b>271,302</b>
Revenue over (under) costs	\$ --	\$ (106,800)	\$ 84,779	\$ (22,021)		\$ --



**COUNTY OF GLENN**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 15B-3004 (LIHEAP EHA - \$454,135)  
 For the Period January 1, 2015 through June 30, 2016

	January 1, 2015 through June 30, 2015	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
<b>Revenue</b>						
Grant revenue	\$ 145,053	\$ 134,935	\$ 148,711	\$428,699		\$454,135
Interest income	76	--	28	104		--
<b>Total Revenue</b>	<b>\$ 145,129</b>	<b>\$ 134,935</b>	<b>\$ 148,739</b>	<b>\$428,803</b>		<b>\$454,135</b>
<b>Expenditures</b>						
Administrative Costs:	\$ 14,988	\$ 21,775	\$ 14,369	\$ 51,132	\$ 51,132	\$ 57,576
Subtotal Administrative Costs	14,988	21,775	14,369	51,132	51,132	57,576
Program Costs:						
Assurance 16 activities	14,170	16,155	12,675	43,000	43,000	43,000
Intake	14,886	26,566	3,548	45,000	45,000	45,000
Outreach	10,457	19,543	--	30,000	30,000	30,000
Training and technical assistan	1,317	5,610	4,239	11,166	11,166	12,000
Diagnostics	2,112	2,784	3,723	8,619	8,618	5,000
Cooling services repair/replace	4,858	14,666	--	19,524	19,524	35,000
Heating services repair/replace	34,561	33,530	25,502	93,593	91,619	61,000
Water heater repair/replaceme	10,247	10,939	5,354	26,540	26,540	25,000
Other program costs	1,567	2,241	961	4,769	4,769	8,000
ECIP wood, propane, and oil	18,000	9,000	17,699	44,699	44,100	58,280
HEAP wood, propane, and oil	10,800	18,600	1,200	30,600	32,100	37,690
General operating expenditure:	7,166	10,214	5,368	22,748	22,749	36,589
Subtotal Program Costs	130,141	169,848	80,269	380,258	379,185	396,559
<b>Total Costs</b>	<b>145,129</b>	<b>191,623</b>	<b>94,638</b>	<b>431,390</b>	<b>430,317</b>	<b>454,135</b>
Revenue over (under) costs	\$ --	\$ (56,688)	\$ 54,101	\$ (2,587)		\$ --

**COUNTY OF GLENN**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 16B-4004 (LIHEAP WX - \$271,302)  
 For the Period January 1, 2016 through June 30, 2016

	January 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
<b>Revenue</b>				
Grant revenue	\$ 32,110	\$ 32,110		\$ 271,302
Interest income	6	6		--
<b>Total Revenue</b>	<u>\$ 32,116</u>	<u>\$ 32,116</u>		<u>\$ 271,302</u>
<b>Expenditures</b>				
<b>Program Costs:</b>				
Intake	\$ 2,727	\$ 2,727	\$ 2,727	\$ 21,704
Outreach	4,581	4,581	4,581	13,565
Training and technical assistance	815	815	815	13,565
Minor vehicle and field equipment	602	602	602	160,941
General overhead costs	14,600	14,600	14,600	2,000
Weatherization activity expenditures	49,468	49,468	8,791	59,527
<b>Subtotal Program Costs</b>	<u>72,793</u>	<u>72,793</u>	<u>32,116</u>	<u>271,302</u>
<b>Total Costs</b>	<u>72,793</u>	<u>72,793</u>	<u>32,116</u>	<u>271,302</u>
<b>Revenue over (under) costs</b>	<u>\$ (40,677)</u>	<u>\$ (40,677)</u>		<u>\$ --</u>

**COUNTY OF GLENN**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 16B-4004 (LIHEAP EHA - \$508,370)  
 For the Period January 1, 2016 through June 30, 2016

	<u>January 1, 2016 through June 30, 2016</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<b>Revenue</b>				
Grant revenue	\$ 121,654	\$ 121,654		\$ 508,370
Interest income	10	10		--
Total Revenue	<u>\$ 121,664</u>	<u>\$ 121,664</u>		<u>\$ 508,370</u>
<b>Expenditures</b>				
<b>Administration:</b>				
Administrative costs	\$ 15,114	\$ 15,114	\$ 15,114	\$ 57,657
Subtotal Administrative Costs	<u>15,114</u>	<u>15,114</u>	<u>15,114</u>	<u>57,657</u>
<b>Program Costs:</b>				
Intake	\$ 9,279	\$ 9,279	\$ 9,279	\$ 43,000
Outreach	11,828	11,828	11,828	45,000
Training and technical assistance	6,546	6,546	6,546	30,000
Minor vehicle and field equipment	543	543	543	14,388
General overhead costs	6,481	6,481	6,481	24,548
ECIP emergency heating & cooling services	47,205	47,205	3,473	143,777
ECIP/HEAP wood, propane, and oil	68,400	68,400	68,400	150,000
Subtotal Program Costs	<u>150,282</u>	<u>150,282</u>	<u>106,550</u>	<u>450,713</u>
Total Costs	<u>165,396</u>	<u>165,396</u>	<u>121,664</u>	<u>508,370</u>
Revenue over (under) costs	<u>\$ (43,732)</u>	<u>\$ (43,732)</u>		<u>\$ --</u>

**COUNTY OF GLENN**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 15F-2011 (CSBG - \$245,785)  
 For the Period January 1, 2015 through June 30, 2016

	January 1, 2015 through June 30, 2015	July 1, 2015 through December 31, 2015	January 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
<b>Revenue</b>						
Grant revenue	\$ 86,360	\$ 37,906	\$ 121,519	\$245,785		\$245,785
Interest income	56	--	17	73		--
<b>Total Revenue</b>	<u>\$ 86,416</u>	<u>\$ 37,906</u>	<u>\$ 121,536</u>	<u>\$245,858</u>		<u>\$245,785</u>
<b>Expenditures</b>						
<b>Administration:</b>						
Salaries and wages	\$ 36,611	\$ 32,433	\$ 17,721	\$ 86,765	\$ 86,765	\$ 87,451
Fringe benefits	18,305	15,808	7,782	41,895	41,895	42,226
Operating expenses	7,651	22,373	2,566	32,590	32,590	32,293
Contract/consultant service	--	--	14,946	14,946	14,946	15,000
Other costs	15,113	7,495	5,076	27,684	27,683	26,815
Subtotal Administrative C	<u>77,680</u>	<u>78,109</u>	<u>48,091</u>	<u>203,880</u>	<u>203,879</u>	<u>203,785</u>
<b>Program Costs:</b>						
Subcontractor/consultant sei	8,736	898	32,271	41,905	41,906	42,000
Subtotal Program Costs	<u>8,736</u>	<u>898</u>	<u>32,271</u>	<u>41,905</u>	<u>41,906</u>	<u>42,000</u>
<b>Total Costs</b>	<u>86,416</u>	<u>79,007</u>	<u>80,362</u>	<u>245,785</u>	<u>245,785</u>	<u>245,785</u>
Revenue over (under) costs	<u>\$ --</u>	<u>\$ (41,101)</u>	<u>\$ 41,174</u>	<u>\$ 73</u>		<u>\$ --</u>

**COUNTY OF GLENN**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 16F-5011 (CSBG - \$260,812)  
 For the Period January 1, 2016 through June 30, 2016

	<u>January 1, 2016 through June 30, 2016</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
Revenue				
Grant revenue	\$ 58,708	\$ 58,708		\$ 260,812
Interest income	11	11		--
Total Revenue	<u>\$ 58,719</u>	<u>\$ 58,719</u>		<u>\$ 260,812</u>
Expenditures				
Administration:				
Salaries and wages	\$ 22,911	\$ 22,911	\$ 22,911	\$ 106,095
Fringe benefits	11,878	11,878	11,878	55,546
Operating expenses	11,631	11,631	11,632	26,000
Contract/consultant services	5,844	5,844	5,844	15,000
Other costs	4,739	4,739	4,739	28,171
Subtotal Administrative Costs	<u>57,003</u>	<u>57,003</u>	<u>57,004</u>	<u>230,812</u>
Program Costs:				
Subcontractor/consultant services	\$ 1,716	\$ 1,716	\$ 1,716	\$ 30,000
Subtotal Program Costs	<u>1,716</u>	<u>1,716</u>	<u>1,716</u>	<u>30,000</u>
Total Costs	<u>58,719</u>	<u>58,719</u>	<u>58,720</u>	<u>260,812</u>
Revenue over (under) costs	<u>\$ --</u>	<u>\$ --</u>		<u>\$ --</u>