

COUNTY OF GLENN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2017

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



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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 (the County), as of and for the year ended June 30, 2017, 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 11, 2017.

Internal Control Over Financial Reporting

In planning and performing our audit of 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, 2017, in accordance with auditing standards generally accepted in the United States of America, we considered the entity's internal control over financial reporting (internal control) as a basis for designing 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 entity'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.

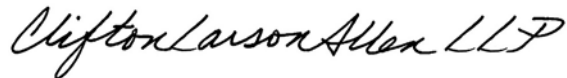
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not 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 11, 2017



INDEPENDENT AUDITOR'S 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, 2017. 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.

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, 2017.

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.

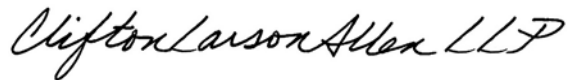
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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, 2017, and have issued our report thereon dated December 11, 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.

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
December 11, 2017

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2017**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Programs:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-PA-11050800-017	\$ 3,272	\$ -
Schools and Roads - Grants to States	10.665		5,784	-
Subtotal			9,056	-
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0182-SF	1,064	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	15-0501-SF	806	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0439-SF	510	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0505-SF	6,857	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0680-SF	2,173	-
Subtotal			11,410	-
Passed through the State Department of Education:				
School Breakfast Program	10.553	01281-SN-11-R	4,282	-
National School Lunch Program	10.555	01281-SN-11-R	6,681	-
Subtotal - Child Nutrition Cluster			10,963	-
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		870,027	-
Passed through the State Department of Public Health:				
WIC Grants to States (WGS)	10.578	15-10084	619,906	-
Total U.S. Department of Agriculture			\$ 1,521,362	\$ -
<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	12-CDBG-8390	243,594	-
Community Development Block Grants/Entitlement Grants	14.228	14-CDBG-9889	26,187	-
Community Development Block Grants/Entitlement Grants (program income)	14.228		10,259	-
Community Development Block Grants/Entitlement Grants (outstanding loan)	14.228		1,622,333	-
Energy Solutions Grant Program	14.231	14-ESG-10263	14,694	-
Energy Solutions Grant Program	14.231	16-ESG-11081	10,801	-
Home Investment Partnership Program (program income)	14.239		1,268	-
Home Investment Partnership Program (outstanding loan)	14.239		636,763	-
Total U.S. Department of Housing and Urban Development			\$ 2,565,899	\$ -
<u>U.S. Department of the Interior</u>				
Direct Programs:				
Payments in Lieu of Taxes	15.226		450,170	-
Taylor Grazing Act	15.227		85	-
National Wildlife Refuge Fund	15.659		10	-
Total U.S. Department of the Interior			\$ 450,265	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Justice</u>				
Direct Programs:				
State Criminal Alien Assistance Program	16.606	2016-AP-BX-0214	\$ 17,754	\$ -
Bulletproof Vest Partnership Program	16.607	2016-BU-BX-16083825	3,009	-
Subtotal			20,763	-
Passed through the Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	AT15110110	25,980	-
Crime Victim Assistance	16.575	AT16020110	155,293	-
Crime Victim Assistance	16.575	VW16210110	103,606	-
Crime Victim Assistance	16.575	XC16010110	37,654	-
Subtotal			322,533	-
Total U.S. Department of Justice			\$ 343,296	\$ -
<u>U.S. Department of Labor</u>				
Passed through the North Central Counties Consortium:				
WIA Adult Program	17.258	201	102,857	-
WIA Adult Program	17.258	1029	16,371	-
WIA Youth Activities	17.259	301	114,963	-
WIOA Dislocated Worker Formula Grants	17.278	292	11,615	-
WIOA Dislocated Worker Formula Grants	17.278	501	107,905	-
WIOA Dislocated Worker Formula Grants	17.278	540	51,005	-
WIOA Dislocated Worker Formula Grants	17.278	1028	2,354	-
WIOA Dislocated Worker Formula Grants	17.278	1030	2,612	-
WIOA Dislocated Worker Formula Grants	17.278	1031	23,357	-
WIOA Dislocated Worker Formula Grants	17.278	1040	126	-
WIOA Dislocated Worker Formula Grants	17.278	1066	6,683	-
WIOA Dislocated Worker Formula Grants	17.278	1068	6,908	-
WIOA Dislocated Worker Formula Grants	17.278	1088	193	-
WIOA Dislocated Worker Formula Grants	17.278	2028	21,480	-
Subtotal - WIA Cluster			468,429	-
Total U.S. Department of Labor			\$ 468,429	\$ -
<u>U.S. Department of Transportation</u>				
Passed through the State Department of Transportation:				
Airport Improvement Program	20.106	3-06-0177-005	83,220	-
Airport Improvement Program	20.106	3-06-0279-006	639,354	-
Subtotal			722,574	-
Highway Planning and Construction	20.205	BHLO-5911-031	128,963	-
Highway Planning and Construction	20.205	BRLO-5911-047	22,040	-
Highway Planning and Construction	20.205	BRLO-5911-048	31,139	-
Highway Planning and Construction	20.205	BRLO-5911-049	22,179	-
Highway Planning and Construction	20.205	BRLO-5911-050	24,118	-
Highway Planning and Construction	20.205	BRLO-5911-056	34,650	-
Highway Planning and Construction	20.205	BRLO-5911-057	41,108	-
Highway Planning and Construction	20.205	BRLO-5911-058	27,061	-
Highway Planning and Construction	20.205	BRLO-5911-059	28,408	-
Highway Planning and Construction	20.205	BRLO-5911-063	103,547	-
Highway Planning and Construction	20.205	BRNBIL-510	32,264	-
Highway Planning and Construction	20.205	BRNBIL-519	35,644	-
Highway Planning and Construction	20.205	STPLH-5911-028	104,432	-
Subtotal			635,553	-
Passed through the State Office of Traffic Safety:				
National Priority Safety Programs	20.616	DI1614	28,870	-
Total U.S. Department of Transportation			\$ 1,386,997	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Energy</u>				
Passed through the State Department of Community Services and Development				
Weatherization Assistance for Low-Income Persons	81.042	16C-6004	\$ 21,891	\$ -
Total U.S. Department of Energy			\$ 21,891	\$ -
<u>U.S. Department of Health and Human Services</u>				
Passed through the State Department of Public Health:				
Public Health Emergency Preparedness	93.069	14-10502	130,808	-
Hospital Preparedness Program and Public Health Emergency Preparedness				
Aligned Cooperative Agreements	93.074	14-10502	120,695	-
Hospital Preparedness Program and Public Health Emergency Preparedness				
Aligned Cooperative Agreements	93.074	15-10355	13,761	-
Immunization Cooperative Grants	93.268	15-10146	33,732	-
Maternal and Child Health Services Block Grant to the States	93.994	201611	67,058	-
Subtotal			<u>366,054</u>	<u>-</u>
Passed through the State Department of Social Services:				
Guardianship Assistance	93.090		604	-
Promoting Safe and Stable Families	93.556		25,954	-
Temporary Assistance for Needy Families	93.558		3,505,854	-
Community-Based Child Abuse Prevention Grants	93.590		23,334	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645		36,270	-
Foster Care - Title IV-E	93.658		962,006	-
Adoption Assistance	93.659		927,769	-
Social Services Block Grant	93.667		75,546	-
Chafee Foster Care Independence Program	93.674		26,185	-
Subtotal			<u>5,583,522</u>	<u>-</u>
Passed through the State Department of Social Services:				
Medical Assistance Program	93.778		973,733	-
Passed through the State Department of Health Care Services:				
Medical Assistance Program	93.778	CHPD	68,715	-
Medical Assistance Program	93.778	CHPD FC	49,651	-
Medical Assistance Program	93.778	CSS	66,705	-
Medical Assistance Program	93.778	HCPCFC	19,772	-
Medical Assistance Program	93.778	HCPCFC-PMM&O	715	-
Subtotal - Medicaid Cluster			<u>1,179,291</u>	<u>-</u>
Passed through the State Department of Health Care Services (Continued):				
Children's Health Insurance Program	93.767	CSS	28,371	-
Block Grants for Community Mental Health Services	93.958		128,691	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16NNA11	318,871	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17NNA11	331,297	-
Subtotal			<u>807,230</u>	<u>-</u>
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	1604CACSES	473,918	-
Passed through the State Department of Community Services and Development:				
Low Income Home Energy Assistance	93.568	15B-3004	27,177	-
Low Income Home Energy Assistance	93.568	16B-4004	485,048	-
Low Income Home Energy Assistance	93.568	17B-3004	180,011	-
Community Services Block Grant	93.569	16F-5011	202,093	-
Community Services Block Grant	93.569	16F-5534	32,078	-
Community Services Block Grant	93.569	17F-2011	128,370	-
Subtotal			<u>1,054,777</u>	<u>-</u>
Total U.S. Department of Health and Human Services			<u>\$ 9,464,792</u>	<u>\$ -</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, 2017**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Social Security Administration</u>				
Passed through the State Department of Social Services:				
Supplemental Security Income	96.006		\$ 13,827	\$ -
Total U.S. Social Security Administration			\$ 13,827	\$ -
<u>U.S. Department of Homeland Security</u>				
Passed through the State Governor's Office of Emergency Services:				
Emergency Management Performance Grants	97.042	2016-0010	58,008	-
Pre-Disaster Mitigation	97.047	021-00000	7,997	-
Subtotal			66,005	-
Total U.S. Department of Homeland Security			\$ 66,005	\$ -
Total Expenditures of Federal Awards			\$ 16,302,763	\$ -

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, 2017**

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, 2017. 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 2017 *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, 2017 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	\$ 1,507,120	\$ 1,622,333	\$ 40,000
14.239	Home Investment Partnership Program	632,268	636,763	

COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2017

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, 2017**

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)	Name of Federal Program or Cluster
93.558	Temporary Assistance for Needy Families
93.659	Adoption Assistance
10.561	State Administrative Matching Grants for the Supplemental Nutrition 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, 2017**

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. 16C-6004 (DOE – \$21,891)
For the Period July 1, 2016 through June 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ -	\$ 15,175	\$ 15,175		\$ 21,891
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>15,175</u>	<u>15,175</u>		<u>21,891</u>
EXPENDITURES					
Administration:					
Administration Costs	<u>1</u>	<u>395</u>	<u>397</u>	<u>\$ 397</u>	<u>1,520</u>
Subtotal Administrative Costs	<u>1</u>	<u>395</u>	<u>397</u>	<u>397</u>	<u>1,520</u>
Program Costs:					
Training and Technical Assistance	-	92	92	92	935
Direct Program Activities	-	12,483	12,483	12,483	10,743
General/Operating Expenditures	528	5,142	5,670	5,670	4,548
Client Education	-	887	887	887	906
Health and Safety Activities	-	2,364	2,364	2,364	3,239
Subtotal Program Costs	<u>528</u>	<u>20,967</u>	<u>21,494</u>	<u>21,494</u>	<u>20,371</u>
Total Expenditures	<u>529</u>	<u>21,362</u>	<u>21,891</u>	<u>\$ 21,891</u>	<u>21,891</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (529)</u>	<u>\$ (6,186)</u>	<u>\$ (6,716)</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. 16F-5011 (CSBG – \$260,812)
For the Period January 1, 2016 through June 30, 2017

	January 1, 2016 through June 30, 2016	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 58,708	\$ 97,953	\$ 104,151	\$ 260,812		\$ 260,812
Interest Income	11	112	-	123		-
Total Revenue	<u>58,719</u>	<u>98,065</u>	<u>104,151</u>	<u>260,935</u>		<u>260,812</u>
EXPENDITURES						
Administration:						
Salaries and Wages	22,911	71,797	10,534	105,242	\$ 105,242	102,937
Fringe Benefits	11,878	35,888	6,424	54,190	54,190	54,250
Operating Expenses	11,631	10,053	4,355	26,039	26,039	26,000
Contract/Consultant Services	5,844	13,940	-	19,784	19,784	19,454
Other Costs	4,739	16,657	6,207	27,603	27,603	28,171
Subtotal	<u>57,003</u>	<u>148,335</u>	<u>27,520</u>	<u>232,858</u>	<u>232,858</u>	<u>230,812</u>
Program Costs:						
Subcontractor/Consultant						
Services	1,716	15,884	10,354	27,954	27,954	30,000
Subtotal Program Costs	<u>1,716</u>	<u>15,884</u>	<u>10,354</u>	<u>27,954</u>	<u>27,954</u>	<u>30,000</u>
Total Expenditures	<u>58,719</u>	<u>164,219</u>	<u>37,874</u>	<u>260,812</u>	<u>\$ 260,812</u>	<u>260,812</u>
REVENUE OVER (UNDER) COSTS	<u>\$ -</u>	<u>\$ (66,154)</u>	<u>\$ 66,277</u>	<u>\$ 123</u>		<u>\$ -</u>

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CSD Contract No. 16F-5534 (CSBG – \$32,078)
For the Period July 1, 2016 through June 30, 2017

	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$ 1,444	\$ 30,634	\$ 32,078		\$ 32,078
Interest Income	-	-	-		-
Total Revenue	<u>1,444</u>	<u>30,634</u>	<u>32,078</u>		<u>32,078</u>
EXPENDITURES					
Administration:					
Salaries and Wages	551	1,177	1,728	\$ 1,728	1,737
Fringe Benefits	311	821	1,132	1,132	1,004
Operating Expenses	-	-	-	-	20
Other Costs	147	348	495	495	594
Subtotal Administrative Costs	<u>1,009</u>	<u>2,346</u>	<u>3,355</u>	<u>3,355</u>	<u>3,355</u>
Program Costs:					
Salaries and Wages	2,801	10,662	13,463	13,463	12,581
Fringe Benefits	1,633	6,381	8,014	8,014	7,626
Operating Expenses	-	103	103	103	370
Other Costs	729	6,414	7,143	7,143	8,146
Subtotal Program Costs	<u>5,163</u>	<u>23,560</u>	<u>28,723</u>	<u>28,723</u>	<u>28,723</u>
Total Expenditures	<u>6,172</u>	<u>25,906</u>	<u>32,078</u>	<u>\$ 32,078</u>	<u>32,078</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (4,728)</u>	<u>\$ 4,728</u>	<u>\$ -</u>		<u>\$ -</u>

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CSD Contract No. 17F-2011 (CSBG – \$260,812)
For the Period July 1, 2016 through June 30, 2017

	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 128,370	\$ 128,370		\$ 260,812
Interest Income	121	121		-
Total Revenue	<u>128,491</u>	<u>128,491</u>		<u>260,812</u>
EXPENDITURES				
Administration:				
Salaries and Wages	39,025	39,025	\$ 39,025	84,391
Fringe Benefits	19,642	19,642	19,642	41,873
Operating Expenses	18,268	18,268	18,268	20,617
Out-of-State Travel	8,800	8,800	8,800	8,800
Contract/Consultant Services	16,315	16,315	16,315	26,700
Other Costs	7,887	7,887	7,887	22,321
Subtotal Administrative Costs	<u>109,937</u>	<u>109,937</u>	<u>109,937</u>	<u>204,702</u>
Program Costs:				
Salaries and Wages	2,193	2,193	2,193	11,687
Fringe Benefits	1,351	1,351	1,351	7,284
Operating Expenses	3,715	3,715	3,715	3,291
Subcontractor/Consultant Services	10,571	10,571	10,571	30,000
Other Costs	603	603	603	3,848
Subtotal Program Costs	<u>18,433</u>	<u>18,433</u>	<u>18,433</u>	<u>56,110</u>
Total Expenditures	<u>128,370</u>	<u>128,370</u>	<u>\$ 128,370</u>	<u>260,812</u>
REVENUE OVER (UNDER) COSTS	<u>\$ 121</u>	<u>\$ 121</u>		<u>\$ -</u>

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CSD Contract No. 15B-3004 (LIHEAP WX – \$271,302)
For the Period January 1, 2015 through June 30, 2017

	January 1, 2015 through June 30, 2016	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 238,353	\$ -	\$ 31,428	\$ 269,781		\$ 271,302
Interest Income	56	-	-	56		-
Total Revenue	<u>238,409</u>	<u>-</u>	<u>31,428</u>	<u>269,837</u>		<u>271,302</u>
EXPENDITURES						
Program Costs:						
Intake	14,076	-	-	14,076	\$ 14,076	21,704
Outreach	13,565	-	-	13,565	13,565	13,565
Training and Technical Assistance	5,252	-	-	5,252	5,252	13,565
Direct Program Activities	161,621	456	9,728	171,805	171,749	155,196
Minor Vehicle and Field Equipment	1,203	-	744	1,947	1,947	2,000
Worker's Compensation	6,200	-	-	6,200	6,200	6,200
General Operating Expenditures	58,513	-	-	58,513	58,513	59,072
Subtotal Program Costs	<u>260,430</u>	<u>456</u>	<u>10,472</u>	<u>271,358</u>	<u>271,302</u>	<u>271,302</u>
Total Expenditures	<u>260,430</u>	<u>456</u>	<u>10,472</u>	<u>271,358</u>	<u>\$ 271,302</u>	<u>271,302</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (22,021)</u>	<u>\$ (456)</u>	<u>\$ 20,956</u>	<u>\$ (1,521)</u>		<u>\$ -</u>

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CSD Contract No. 15B-3004 (LIHEAP EHA – \$454,135)
For the Period January 1, 2015 through June 30, 2017

	January 1, 2016 through June 30, 2016	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 428,699	\$ 4,649	\$ 8,700	\$ 442,048		\$ 447,535
Interest Income	104	-	-	104		-
Total Revenue	<u>428,803</u>	<u>4,649</u>	<u>8,700</u>	<u>442,152</u>		<u>447,535</u>
EXPENDITURES						
Administration:						
Administrative Costs	51,132	-	6,444	57,576	\$ 57,576	57,576
Subtotal Administrative Costs	<u>51,132</u>	<u>-</u>	<u>6,444</u>	<u>57,576</u>	<u>57,576</u>	<u>57,576</u>
Program Costs:						
Assurance 16 Activities	43,000	-	-	43,000	43,000	43,000
Intake	45,000	-	-	45,000	45,000	45,000
Outreach	30,000	-	-	30,000	30,000	30,000
Training and Technical Assistance	11,166	-	-	11,166	11,166	12,000
ECIP Emergency Heating and Cooling Services	171,024	-	(2,197)	168,827	166,924	162,589
Other Program Costs	4,769	-	-	4,769	4,769	8,000
ECIP/HEAP Wood, Propane, and Oil	75,299	8,700	3,302	87,301	89,100	89,370
Subtotal Program Costs	<u>380,258</u>	<u>8,700</u>	<u>1,105</u>	<u>390,063</u>	<u>389,959</u>	<u>389,959</u>
Total Expenditures	<u>431,390</u>	<u>8,700</u>	<u>7,549</u>	<u>447,639</u>	<u>\$ 447,535</u>	<u>447,535</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (2,587)</u>	<u>\$ (4,051)</u>	<u>\$ 1,151</u>	<u>\$ (5,487)</u>		<u>\$ -</u>

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CSD Contract No. 16B-4004 (LIHEAP WX – \$271,302)
For the Period January 1, 2016 through June 30, 2017

	January 1, 2016 through June 30, 2016	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 32,110	\$ 82,813	\$ 103,231	\$ 218,154		\$ 271,302
Interest Income	6	-	107	113		-
Total Revenue	<u>32,116</u>	<u>82,813</u>	<u>103,338</u>	<u>218,267</u>		<u>271,302</u>
EXPENDITURES						
Program Costs:						
Intake	2,727	7,721	10,269	20,717	\$ 20,717	21,704
Outreach	4,581	7,877	1,107	13,565	13,565	13,565
Training and Technical Assistance	815	3,008	784	4,607	4,607	13,565
Minor Vehicle and Field Equipment	602	68	1,437	2,107	2,107	2,000
General Overhead Costs	14,600	28,697	10,991	54,288	54,288	59,527
Weatherization Activity Expenditures	49,468	77,137	37,512	164,117	122,870	160,941
Subtotal Program Costs	<u>72,793</u>	<u>124,508</u>	<u>62,100</u>	<u>259,401</u>	<u>218,154</u>	<u>271,302</u>
Total Expenditures	<u>72,793</u>	<u>124,508</u>	<u>62,100</u>	<u>259,401</u>	<u>\$ 218,154</u>	<u>271,302</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (40,677)</u>	<u>\$ (41,695)</u>	<u>\$ 41,238</u>	<u>\$ (41,134)</u>		<u>\$ -</u>

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CSD Contract No. 16B-4004 (LEHEAP EHA – \$473,911)
For the Period January 1, 2016 through June 30, 2017

	January 1, 2016 through June 30, 2016	July 1, 2016 through December 31, 2016	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 121,654	\$ 111,274	\$ 199,027	\$ 431,955		\$ 473,911
Interest Income	10	-	125	135		-
Total Revenue	<u>121,664</u>	<u>111,274</u>	<u>199,152</u>	<u>432,090</u>		<u>473,911</u>
EXPENDITURES						
Administration:						
Administrative Costs	15,114	21,509	19,164	55,787	\$ 55,787	57,657
Administrative Equipment	-	-	-	-	-	-
Subtotal Administrative Costs	<u>15,114</u>	<u>21,509</u>	<u>19,164</u>	<u>55,787</u>	<u>55,787</u>	<u>57,657</u>
Program Costs:						
Assurance 16 Activities	9,279	14,780	18,941	43,000	43,000	43,000
Intake	11,828	19,305	13,867	45,000	45,000	45,000
Outreach	6,546	7,812	14,148	28,506	28,506	30,000
Training and Technical Assistance	543	5,445	6,823	12,811	12,811	14,388
General Overhead Costs	6,481	11,066	7,665	25,212	25,212	24,548
ECIP Emergency Heating and Cooling Services	47,205	35,666	52,450	135,321	105,487	143,777
ECIP/HEAP Wood, Propane, and Oil	68,400	37,200	12,600	118,200	118,200	115,541
Subtotal Program Costs	<u>150,282</u>	<u>131,274</u>	<u>126,494</u>	<u>408,050</u>	<u>378,216</u>	<u>416,254</u>
Total Expenditures	<u>165,396</u>	<u>152,783</u>	<u>145,658</u>	<u>463,837</u>	<u>\$ 434,003</u>	<u>473,911</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (43,732)</u>	<u>\$ (41,509)</u>	<u>\$ 53,494</u>	<u>\$ (31,747)</u>		<u>\$ -</u>

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CSD Contract No. 17B-3004 (LIHEAP WX – \$271,302)
For the Period January 1, 2017 through June 30, 2017

	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 40,905	\$ 40,905		\$ 271,302
Interest Income	108	108		-
Total Revenue	<u>41,013</u>	<u>41,013</u>		<u>271,302</u>
EXPENDITURES				
Administration:				
Salaries and Wages	-	-	\$ -	-
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	-	-	-	-
Other Costs	-	-	-	-
Subtotal Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Program Costs:				
Intake	-	-	-	21,704
Outreach	-	-	-	13,565
Training and Technical Assistance	-	-	-	13,565
Minor Vehicle and Field Equipment	1,366	1,366	1,366	2,000
General Overhead Costs	8,823	8,823	8,823	38,994
Weatherization Activity Expenditures	40,256	40,256	25,975	149,199
Other Program Costs	4,741	4,741	4,741	32,275
Subtotal Program Costs	<u>55,186</u>	<u>55,186</u>	<u>40,905</u>	<u>271,302</u>
Total Expenditures	<u>55,186</u>	<u>55,186</u>	<u>\$ 40,905</u>	<u>271,302</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (14,173)</u>	<u>\$ (14,173)</u>		<u>\$ -</u>

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CSD Contract No. 17B-3004 (LIHEAP EHA – \$452,084)
For the Period January 1, 2017 through June 30, 2017

	January 1, 2017 through June 30, 2017	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 123,219	\$ 123,219		\$ 452,084
Interest Income	210	210		-
Total Revenue	<u>123,429</u>	<u>123,429</u>		<u>452,084</u>
EXPENDITURES				
Administration:				
Administrative Costs	9,975	9,975	\$ 9,975	57,555
Subtotal Administrative Costs	<u>9,975</u>	<u>9,975</u>	<u>9,975</u>	<u>57,555</u>
Program Costs:				
Assurance 16 Activities	9,884	9,884	9,884	43,000
Intake	12,509	12,509	12,509	45,000
Outreach	19,145	19,145	19,145	30,000
Training and Technical Assistance	1,638	1,638	1,638	14,388
General Overhead Costs	1,128	1,128	1,128	22,384
ECIP Emergency Heating and Cooling Services	3,831	3,831	2,407	126,106
ECIP/HEAP Wood, Propane, and Oil	64,200	64,200	64,200	93,600
Other Program Costs	2,514	2,514	2,514	20,051
Subtotal Program Costs	<u>114,849</u>	<u>114,849</u>	<u>113,425</u>	<u>394,529</u>
Total Expenditures	<u>124,824</u>	<u>124,824</u>	<u>\$ 123,400</u>	<u>452,084</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (1,395)</u>	<u>\$ (1,395)</u>		<u>\$ -</u>