

**COUNTY OF GLENN,
CALIFORNIA**



**SINGLE AUDIT ACT
REPORTS AND SCHEDULES
FOR THE YEAR ENDED
JUNE 30, 2013**

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COUNTY OF GLENN
Single Audit Act
For the Year Ended June 30, 2013

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

Board of Supervisors and the Grand Jury
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, California, (County) as of and for the year ended June 30, 2013, 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 25, 2014.

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.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control that we consider to be material weaknesses and significant deficiencies.

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be material weaknesses. (13-FS-01 and 13-FS-02)

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. We consider the deficiencies described in the accompanying Schedule of Findings and Questioned Costs to be significant deficiencies. (13-FS-03 and 13-FS-04)

Board of Supervisors and the Grand Jury
County of Glenn
Willows, California

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.

County's Response to Findings

The County of Glenn's response to the findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

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.



Smith & Newell CPAs
Yuba City, California
March 25, 2014

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT
COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB
CIRCULAR A-133**

Board of Supervisors and the Grand Jury
County of Glenn
Willows, California

Report on Compliance for Each Major Federal Program

We have audited the County of Glenn, California's (County) compliance with the types of compliance requirements described in the OMB Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2013. 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 OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion 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, 2013.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying Schedule of Findings and Questioned Costs as items 13-SA-01 and 13-SA-02. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's responses were not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the responses.

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 OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Board of Supervisors and the Grand Jury
County of Glenn
Willows, California

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

We have audited the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the County of Glenn, California, (County) as of and for the year ended June 30, 2013 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 25, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 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 basic 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 basic financial statements or to the basic 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 expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The Supplemental Statements of Revenue and 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.

Handwritten signatures of Smith and Newell in cursive script.

Smith & Newell, CPAs
Yuba City, California
March 25, 2014

COUNTY OF GLENN
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

<u>Federal Program/Pass Through Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture			
Passed through State Department of Education:			
School Breakfast Program	10.553	01281-SN-11-R	\$ 8,456
National School Lunch Program	10.555	01281-SN-11-R	13,432
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CEC-11-2013	736,584
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	11-10464	568,301
Passed through National Forestry Service:			
Cooperative Forestry Assistance	10.664	10-PA-11050800-017	7,199
Passed through State Controller's Office:			
Schools and Roads - Grants to States	10.665	1100235A	<u>181,041</u>
Total U.S. Department of Agriculture			<u>1,515,013</u>
Department of Housing and Urban Development			
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	11-PTEC-7625	48,700
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	12-CDBG-8390	266,393
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Program Income	29,414
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	<u>2,186,428</u>
Subtotal 14.228			<u>2,530,935</u>
Emergency Solutions Grant Program	14.231	11-FESG-7813	73,787
Emergency Solutions Grant Program	14.231	12-ESG-8472	<u>44,905</u>
Subtotal 14.231			<u>118,692</u>
Home Investment Partnerships Program	14.239	11-HOME-7658	140,586
Supportive Housing Program	14.235	CA0853B9T231001	30,000
ARRA - Homelessness Prevention and Rapid Re-Housing Program (HPRP)	14.257	09-HPRP-6136	<u>94,370</u>
Total Department of Housing and Urban Development			<u>2,914,583</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF GLENN
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Program/Pass Through Program Title	Federal CFDA Number	Pass-Through Grantor Number	Federal Expenditures
U.S. Department of the Interior			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	\$ 390,191
Total U.S. Department of the Interior			<u>390,191</u>
U.S. Department of Justice			
Direct Program:			
Drug Court Discretionary Grant Program	16.585	-	50,000
State Criminal Alien Assistance Program	16.606	-	26,529
Passed through Board of State and Community Corrections:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 624-12	89,104
Passed through State Emergency Management Agency:			
Crime Victim Assistance	16.575	VW 1217 0110	51,521
Crime Victim Assistance	16.575	AT 1108 0110	67,176
Crime Victim Assistance	16.575	AT 1209 0110	<u>105,365</u>
Subtotal 16.575			<u>224,062</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DI 1001 0110	5,184
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	ZA 0901 0110	56,472
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	ZP 0901 0110	<u>28,928</u>
Total U.S. Department of Justice			<u>480,279</u>
U.S. Department of Labor			
Direct Program:			
WIA Adult Program	17.258	-	113,870
WIA Youth Activities	17.259	-	100,142
WIA Dislocated Workers	17.260	-	111,249
Incentive Grants - WIA Section 503	17.267	-	92,533
Workforce Investment Act (WIA) National Emergency Grants	17.277	-	53,223
Green Jobs Innovation Fund Grants	17.279	-	<u>20,981</u>
Total U.S. Department of Labor			<u>491,998</u>
U.S. Department of Transportation			
Passed through Federal Aviation Administration:			
Airport Improvement Program	20.106	3-06-0279-04	28,728
Airport Improvement Program	20.106	3-06-0279-05	<u>172,323</u>
Subtotal 20.106			<u>201,051</u>
Total U.S. Department of Transportation			<u>201,051</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF GLENN
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

Federal Program/Pass Through Program Title	Federal CFDA Number	Pass-Through Grantor Number	Federal Expenditures
U.S. Department of Energy			
Passed through State Department of Community Services and Development:			
ARRA - Weatherization Assistance for Low-Income Persons	81.042	09C-1805	\$ 19,908
Weatherization Assistance for Low-Income Persons	81.042	11C-1804	<u>65,232</u>
Subtotal 81.042			<u>85,140</u>
Total U.S. Department of Energy			<u>85,140</u>
U.S. Department of Health and Human Services			
Direct Program:			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	-	34,252
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	-	125,515
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	-	<u>407,756</u>
Subtotal 93.243			<u>567,523</u>
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	CEC-11-2013	25,197
Community-Based Child Abuse Prevention Grants	93.590	None	30,115
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CEC-11-2013	32,969
Social Services Block Grant	93.667	CEC-11-2013	134,860
Chafee Foster Care Independence Program	93.674	CEC-11-2013	24,458
Temporary Assistance for Needy Families	93.558	CEC-11-2013	2,578,190
Temporary Assistance for Needy Families	93.558	800-11-2013	<u>632,256</u>
Subtotal 93.558			<u>3,210,446</u>
Foster Care - Title IV-E	93.658	CEC-11-2013	589,758
Foster Care - Title IV-E	93.658	800-11-2013	<u>324,618</u>
Subtotal 93.658			<u>914,376</u>
Adoption Assistance	93.659	CEC-11-2013	6,931
Adoption Assistance	93.659	800-11-2013	<u>758,102</u>
Subtotal 93.659			<u>765,033</u>
Passed through State Child Support Department:			
Child Support Enforcement	93.563	Glenn	486,529
Passed through State Department of Health Services:			
Public Health Emergency Preparedness	93.069	EPO 11-12	15,740
Public Health Emergency Preparedness	93.069	EPO 12-12	<u>96,373</u>
Subtotal 93.069			<u>112,113</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF GLENN
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

<u>Federal Program/Pass Through Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
Passed through State Department of Health Services (Continued):			
National Bioterrorism Hospital Preparedness Program	93.889	EPO 11-12	\$ 16,214
National Bioterrorism Hospital Preparedness Program	93.889	EPO 12-12	<u>119,412</u>
Subtotal 93.889			<u>135,626</u>
Immunization Cooperative Agreements	93.268	11-10534	24,999
Children's Health Insurance Program	93.767	CCS	<u>17,027</u>
Medical Assistance Program	93.778	IHSS	110,501
Medical Assistance Program	93.778	CHDP	94,398
Medical Assistance Program	93.778	CHDP FC	37,564
Medical Assistance Program	93.778	HCPCFC	28,650
Medical Assistance Program	93.778	CCS	<u>71,907</u>
Subtotal 93.778			<u>343,020</u>
Passed through State Department of Mental Health Services:			
Block Grants for Community Mental Health Services	93.958	MHBG	<u>119,750</u>
Passed through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	11B-5705	435,129
Low-Income Home Energy Assistance	93.568	12B-5804	555,434
Low-Income Home Energy Assistance	93.568	13B-5004	<u>72,951</u>
Subtotal 93.568			<u>1,063,514</u>
Community Services Block Grant	93.569	12F-4411	113,827
Community Services Block Grant	93.569	12F-4502	80,000
Community Services Block Grant	93.569	13F-3011	111,160
Community Services Block Grant	93.569	13F-3103	<u>1,305</u>
Subtotal 93.569			<u>306,292</u>
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-NNA11	<u>430,516</u>
Total U.S. Department of Health and Human Services			<u>8,744,363</u>
Social Security Administration			
Direct Program:			
Supplemental Security Income (SSI)	96.006	-	<u>15,304</u>
Total Social Security Administration			<u>15,304</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF GLENN
Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

<u>Federal Program/Pass Through Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
Department of Homeland Security			
Passed through State Office of Emergency Services: Emergency Management Performance Grants	97.042	2012-0027	105,903
Homeland Security Grant Program	97.067	2010-0085	145,954
Homeland Security Grant Program	97.067	2011-0014	<u>5,797</u>
Subtotal 97.067			<u>151,751</u>
Total Department of Homeland Security			<u>257,654</u>
Total			<u><u>\$ 15,095,576</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

COUNTY OF GLENN
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

1. REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal financial assistance programs of the County of Glenn. The County of Glenn reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the Schedule of Expenditures of Federal Awards.

2. BASIS OF ACCOUNTING

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. The accompanying Schedule of Expenditures of Federal Awards, is presented using the modified accrual basis of accounting for grants accounted for in the governmental fund types and the accrual basis of accounting for grants accounted for in the proprietary fund types, as described in the notes to the County financial statements. In addition, the outstanding balance of prior year's loans that have significant continuing compliance requirements have been included in total federal expenditures.

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the related federal financial assistance reports.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree or can be reconciled with amounts reported in the County's basic financial statements.

5. PASS -THROUGH ENTITIES' IDENTIFYING NUMBER

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

6. AMERICAN RECOVERY AND REINVESTMENT ACT EXPENDITURES

In accordance with requirements under OMB Circular A-133, expenditures for federal awards under the American Recovery and Reinvestment Act of 2009 (ARRA) are separately identified by inclusion of the prefix "ARRA" on the Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

7. LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The County participates in certain federal award programs that sponsor revolving loan programs, which are administered by the County. These programs require servicing arrangements with the County. The funds are returned to the programs upon repayment of the principal and interest. In accordance with Subpart B, Section 205 of the U.S. Office of Management and Budget Circular A-133, the County has reported the outstanding balance of loans from previous years that have significant continuing compliance requirements as of June 30, 2013, along with the value of total outstanding and new loans made during the current year.

The programs listed below had the following aggregate, federally funded loans outstanding at June 30, 2013:

Federal CFDA	Program Title	Amount Outstanding	
		July 1, 2012	June 30, 2013
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$ 2,186,428	\$ 2,146,216
14.239	Home Investment Partnerships Program	-	599,633
	Total Loans Outstanding	<u>\$ 2,186,428</u>	<u>\$ 2,745,849</u>

8. PROGRAM CLUSTERS

Federal programs, which must be audited together as a program cluster, include the following:

Federal CFDA	Program Title	Federal Expenditures
<u>Child Nutrition Cluster</u>		
10.553	School Breakfast Program	\$ 8,456
10.555	National School Lunch Program	13,432
	Total	<u>\$ 21,888</u>
<u>JAG Program Cluster</u>		
16.738	Edward Byrne Memorial Justice Assistance Grant Program	\$ 94,288
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant Program Assistance Grant (JAG) Program/Grants to Units of Local Government	56,472
16.804	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	28,928
	Total	<u>\$ 179,688</u>
<u>Work Investment Act Cluster</u>		
17.258	WIA Adult Programs	\$ 113,870
17.259	WIA Youth Activities	100,142
	Total	<u>\$ 214,012</u>

COUNTY OF GLENN
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

9. CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT EXPENDITURES

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California, Emergency Management Agency (CalEMA), as well as CalEMA funded grant expenditures for the year ended June 30, 2013. This information is included in the County's single audit report at the request of CalEMA.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2012	For the Year Through June 30, 2013	Cumulative As of June 30, 2013	Federal Share	State Share	County Share
<u>VW 1217 0110 - Victim Witness</u>						
Personal services	\$ -	\$ 83,632	\$ 83,632	\$ 50,999	\$ 32,633	\$ -
Operating expenses	-	26,478	26,478	522	25,956	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 110,110</u>	<u>\$ 110,110</u>	<u>\$ 51,521</u>	<u>\$ 58,589</u>	<u>\$ -</u>
<u>AT 1108 0110 - Child Abuse Treatment Program</u>						
Personal services	\$ 115,352	\$ 60,530	\$ 175,882	\$ 55,934	\$ -	\$ 4,596
Operating expenses	8,061	11,242	19,303	11,242	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 123,413</u>	<u>\$ 71,772</u>	<u>\$ 195,185</u>	<u>\$ 67,176</u>	<u>\$ -</u>	<u>\$ 4,596</u>
<u>AT 1209 0110 - Child Abuse Treatment Program</u>						
Personal services	\$ -	\$ 129,598	\$ 129,598	\$ 93,933	\$ -	\$ 35,665
Operating expenses	-	11,432	11,432	11,432	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 141,030</u>	<u>\$ 141,030</u>	<u>\$ 105,365</u>	<u>\$ -</u>	<u>\$ 35,665</u>
<u>D1 1001 0110 - Adult Drug Court</u>						
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	30,427	5,184	35,611	5,184	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 30,427</u>	<u>\$ 5,184</u>	<u>\$ 35,611</u>	<u>\$ 5,184</u>	<u>\$ -</u>	<u>\$ -</u>
<u>ZA 0901 0110 - Special Investigation</u>						
Personal services	\$ -	\$ 42,316	\$ 42,316	\$ 42,316	\$ -	\$ -
Operating expenses	165,432	14,156	179,588	14,156	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 165,432</u>	<u>\$ 56,472</u>	<u>\$ 221,904</u>	<u>\$ 56,472</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GLENN
Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

**9. CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT EXPENDITURES
(CONTINUED)**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2012	For the Year Through June 30, 2013	Cumulative As of June 30, 2013	Federal Share	State Share	County Share
<u>ZP 0901 0110 - Evidence Based Adult Supervision Program</u>						
Personal services	\$ 55,691	\$ 28,928	\$ 84,619	\$ 28,928	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 55,691</u>	<u>\$ 28,928</u>	<u>\$ 84,619</u>	<u>\$ 28,928</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

SECTION I - SUMMARY OF AUDITOR'S RESULTS

Financial Statements	<u>Status</u>
1. Type of auditor's report issued	Unqualified
2. Internal controls over financial reporting:	
a. Material weaknesses identified?	Yes
b. Significant deficiencies identified not considered to be material weaknesses?	Yes
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 not considered to be material weaknesses?	No
2. Type of auditor's report issued on compliance for major programs:	Unqualified
3. Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133 Section 510(a)?	Yes
4. Identification of major programs:	
14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	
16.738 Edward Byrne Memorial Justice Assistance Grant Program	
16.803 ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	
16.804 ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	
20.106 Airport Improvement Program	
93.558 Temporary Assistance for Needy Families	
93.568 Low Income Home Energy Assistance Program	
93.658 Foster Care - Title IV-E	
93.659 Adoption Assistance	
93.778 Medical Assistance Program	
5. Dollar threshold used to distinguish between Type A and Type B programs?	\$ 452,867
6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530?	No

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

SECTION II - FINANCIAL STATEMENT FINDINGS

Prior Period Adjustments	13-FS-01
Fund Accounting	13-FS-02
OPEB Allocation	13-FS-03
Capital Assets	13-FS-04

SECTION III - FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

16.803 ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	13-SA-01
93.568 Foster Care - Title IV-E	13-SA-02

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

13-FS-01 Prior Period Adjustments (Material Weakness)

Condition

During our audit we noted the County made material prior period adjustments to correct capital assets, record loans receivable transferred to the County from outside agencies and reclassify funds from agency to special revenue.

Cause

The misstatement in prior year's financial statements was primarily due to a lack of communication between departments and a lack of review and reconciliation of detail accounts to the general ledger.

Criteria

An effective internal control system including accounting policies and procedures is necessary to provide reasonable assurance for the completeness of accounting records and proper year-end closing.

Effect of Condition

Governmental activities and internal service fund beginning net position and governmental funds beginning fund balance were restated as of July 1, 2012.

Recommendation

We recommend that the County improve its internal control system and its policies and procedures in reviewing detail ledger accounts. Help as necessary should be obtained from departments to capture all activity that occurs during the year and to reconcile the detail ledger on a timely basis to the general ledger to prevent errors.

Corrective Action Plan

The County continually strives to improve its internal control system and policies and procedures in reviewing detail ledger accounts. To that end, the County is actively recruiting for an Internal Auditor position to aid in (1) identifying weaknesses in internal control, (2) gauging effectiveness of existing policies and procedures, and (3) enforcing timeliness and review of internal and external reporting.

13-FS-02 Fund Accounting (Material Weakness)

Condition

During our audit we noted the County was not properly recording the activity of the Community Action Agency special revenue fund.

Cause

The County records capital assets and long-term debt in the fund and does not close revenues, expenditures and other financing sources (uses) to fund balance at the end of the year.

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

13-FS-02 Fund Accounting (Material Weakness) (Continued)

Criteria

The current financial resource measurement focus and modified accrual basis of accounting should be used to record the activity for all governmental funds.

Effect of Condition

The assets, liabilities, fund equity, revenues, expenditures and other financing sources (uses) were misstated and required adjustment.

Recommendation

We recommend that the County properly record the activity in the Community Action Agency special revenue fund and provide training to staff on proper accounting practices.

Corrective Action Plan

The County was aware of the twofold problem, but was unable to resolve the recording issue prior to fiscal year end. The problem of staff training, we believe, has been rectified. The problem of closing to fund balance is still under review due to the nature of funding source which has a program year end coincident with the State of California's fiscal year rather than the County's fiscal year.

13-FS-03 OPEB Allocation (Significant Deficiency)

Condition

The County did not allocate the OPEB obligation between governmental and proprietary funds.

Cause

The County has not developed a methodology for allocating the OPEB liability, did not allocate the OPEB liability between governmental, enterprise and internal service funds and did not record the change in the OPEB liability on the enterprise and internal service fund general ledger.

Criteria

Governmental Accounting Standards Board Statement No. 45 requires that employers recognize OPEB expense in an amount equal to annual OPEB cost in the proprietary fund financial statements and that net OPEB obligations of proprietary funds be displayed as liabilities in the financial statements of those funds.

Effect of Condition

The OPEB liability as presented to us for audit was misstated and required adjustment.

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

13-FS-03 OPEB Allocation (Significant Deficiency)

Recommendation

We recommend that the County develop an allocation methodology for the OPEB obligation and provide proper support for the allocation methodology. We also recommend that the calculation of the OPEB obligation be completed prior to the start of the annual audit and properly recorded in the proprietary fund financial statements.

Corrective Action Plan

The County will develop an allocation methodology for the OPEB obligation, provide supporting documentation for the allocation, and will record the OPEB obligation in the proprietary fund financial statements.

13-FS-04 Capital Assets (Significant Deficiency)

Condition

The governmental activities capital assets summary schedule listed assets acquired in a prior year as current year additions, retirements and adjustments and the business-type activities capital assets summary schedule listed current year additions as a transfer out of construction in progress. In addition, the County did not calculate depreciation on current year structures and improvements additions to governmental activities.

Cause

The County did not adequately review the capital asset and depreciation schedules to ensure that all additions, retirements, and adjustments were properly reflected and that depreciation was properly calculated on all assets.

Criteria

Good internal control over capital assets requires that capital asset summary schedules agree to the detail schedules and that all assets meeting the capitalization limit be included and properly depreciated.

Effect of Condition

The capital assets and depreciation were misstated and required adjustment.

Recommendation

We recommend that the County review the capital assets and depreciation schedules to ensure that all assets meeting the capitalization limit are included and properly depreciated and that current year additions, retirements and transfers from construction in progress are correctly stated.

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

13-FS-04 Capital Assets (Significant Deficiency) (Continued)

Corrective Action Plan

While the County successfully captured the data on assets requiring capitalization, it failed to include this information on all relevant schedules maintained outside its centralized accounting system. Those outside schedules are used to calculate depreciation and accumulated depreciation. The County will review capital assets and depreciation schedules to ensure that all assets meeting the capitalization limit are included and properly depreciated so that the detail and summary schedules agree. Additionally the County will be upgrading its centralized accounting system over the next year to include a fixed asset module which may eliminate the need for many of the outside schedules and reduce possibility for inadvertent omitting of assets or not depreciating them over their proper lives.

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

13-SA-01

Name: ARRA - RECOVERY ACT - EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT (JAG) PROGRAM/GRANTS TO STATES AND TERRITORIES
CFDA #: 16.803
Federal Grantor: U.S. Department of Justice
Pass Through Entity: State Emergency Management Agency
Award No.: Various
Year: 2012/2013

Condition

The Sheriff's Office charged \$14,156 in operating expenses based on budgeted amounts for the July through September 2012 period for Grant #ZA 0901 0110.

Perspective

The Sheriff's Office did not provide supporting documentation for operating expenses to reconcile amounts requested on the Cal EMA 2-201 Report of Expenditures and Request for Funds to actual expenditures accounting records.

Criteria

Good internal control over federal grants requires that reimbursement requests be based on actual amounts expended and that reconciliations to accounting records be maintained.

Effect of Condition

We could not verify that amounts requested for reimbursement for operating expenditures were based on actual expenditures.

Questioned Costs

There were questioned costs of \$14,156.

Recommendation

We recommend that the County request grant reimbursements only for amount actually expended and that documentation and reconciliations to the general ledger be maintained.

Corrective Action Plan

The County concurs that there was insufficient documentation and reconciliation to properly substantiate the reimbursement request on this grant.

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

13-SA-02

Name: FOSTER CARE - TITLE IV-E
CFDA #: 93.658
Federal Grantor: U.S. Department of Health and Human Services
Pass Through Entity: State Department of Social Services
Award No.: Various
Year: 2012/2013

Condition

Federal eligibility requires that the determination of the child's eligibility for foster care be documented in the case record on the Determination of Federal AFDC-FC Eligibility form (FC 3). The County does document eligibility on the FC 3 by the completion of the form, however, a signature is required on the FC 3. The Eligibility Worker must sign the FC 3 and check the appropriate box, which indicates recipient's eligibility or non-eligibility.

On one of the twenty cases tested, the FC 3 was completed but not signed by the Eligibility Worker.

Perspective

Appropriate training or review procedures concerning required forms was inadequate.

Criteria

The County is not in compliance with federal eligibility requirements for the Foster Care - Title IV-E program.

Effect of Condition

When the FC 3 is not available for review or signed by the eligibility worker and or the Federal eligibility non-eligibility box is not marked, the likelihood of errors in eligibility determination increases.

Questioned Costs

No costs are questioned. The one case was eligible for Federal foster care. The problem was that their eligibility was not properly documented, as required, on the FC 3.

Recommendation

We recommend that the County require that the FC 3's be signed by the Eligibility Worker and that this person check the appropriate box showing determination of the recipient eligibility on the bottom of this form. We also recommend that the County incorporate into their review process procedures to ensure that the FC 3's are properly completed and executed.

COUNTY OF GLENN
Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

13-SA-02 (Continued)

Corrective Action Plan

The County has instituted a second review of all Foster Care cases. The Eligibility Worker will route the completed file to a supervisor who will ensure that all forms are in the file, reviewed and signed. This will be a standard practice within the Eligibility Determination Unit.

COUNTY OF GLENN
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2013

<u>Audit Reference</u>	<u>Status of Prior Audit Recommendations</u>
12-FS-01	<p>Prior Period Adjustments</p> <p>Recommendation</p> <p>We recommend that the County improve its policy and procedures in reviewing account detail ledger with help from necessary departments to capture all activity that occurs during the year and reconcile the detail ledger on a timelier basis to general ledger to prevent errors.</p> <p>Status</p> <p>Partially Implemented</p>
12-FS-02	<p>Accruals</p> <p>Recommendation</p> <p>We recommend the County properly identify and record accounts receivable, accounts payable and deferred revenue and that all amounts recorded be reconciled to supporting documentation.</p> <p>Status</p> <p>Implemented</p>
12-FS-03	<p>Capital Assets</p> <p>Recommendation</p> <p>We recommend that the County maintain complete and accurate capital asset records that are reconciled to the general ledger and have them available for audit by the date of fieldwork.</p> <p>Status</p> <p>Implemented</p>

COUNTY OF GLENN
Schedule of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2013

<u>Audit Reference</u>	<u>Status of Prior Audit Recommendations</u>
12-FS-04	<p>Property Tax Rolls</p> <p>Recommendation</p> <p>We recommend that the Tax Resources fund be reconciled to the property tax rolls and all differences be resolved. We also recommend that interest earnings be transferred to the Tax Loss Reserve fund.</p> <p>Status</p> <p>Not Implemented</p>
12-SA-01	<p>COMMUNITY DEVELOPMENT BLOCK GRANT/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII CFDA #: 14.228</p> <p>Recommendation</p> <p>We recommend that the County verify that all CDBG loan recipients have the required homeowner's insurance and maintain documentation on an annual basis.</p> <p>Status</p> <p>Implemented</p>

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**Supplemental Statements of Revenue and
Expenditures Passed Through State Department of
Community Services and Development**

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COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 09C-1805(DOE-WX)
For the Period July 1, 2009 Through June 30, 2013

	<u>July 1, 2009 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>July 1, 2012 through June 30, 2013</u>	<u>Totals</u>
Revenue					
Grant revenue	\$ 148,496	\$ 391,944	\$ 650,011	\$ 19,908	\$ 1,210,359
Total Revenue	<u>\$ 148,496</u>	<u>\$ 391,944</u>	<u>\$ 650,011</u>	<u>\$ 19,908</u>	<u>\$ 1,210,359</u>
Expenditures					
Administrative costs	\$ 6,565	\$ 25,216	\$ 40,751	\$ 1,184	\$ 73,716
Program Costs:					
Client education	3,724	29,070	26,742	983	60,519
Outreach	15,211	18,815	26,186	307	60,519
Training and technical assistance	18,469	520	4,374	-	23,363
Major vehicle and field equipment (less than \$5,000)	-	4,997	2,498	-	7,495
Major vehicle and field equipment (more than \$5,000)	-	31,114	27,975	-	59,089
Workers compensation	2,153	893	6,954	-	10,000
Intake	6,084	4,556	13,470	97	24,207
Direct program activities	138,159	150,946	178,165	3,955	471,225
Health and safety activities	7,463	8,639	171,613	2,924	190,639
General/operating expenditures	-	75,818	143,311	10,458	229,587
Total Program Costs	<u>191,263</u>	<u>325,368</u>	<u>601,288</u>	<u>18,724</u>	<u>1,136,643</u>
Total Expenditures	<u>\$ 197,828</u>	<u>\$ 350,584</u>	<u>\$ 642,039</u>	<u>\$ 19,908</u>	<u>\$ 1,210,359</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11C-1804 (DOE-WX)
For the Period July 1, 2012 Through June 30, 2013

	July 1, 2012 through June 30, 2013	Totals
Revenue		
Grant revenue	\$ 65,232	\$ 65,232
Total Revenue	<u>\$ 65,232</u>	<u>\$ 65,232</u>
Expenditures		
Administrative costs	\$ 2,522	\$ 2,522
Program Costs:		
Training and technical assistance	450	450
General/operating expenditures	17,836	17,836
Direct program activities	37,663	37,663
Health and safety activities	<u>6,761</u>	<u>6,761</u>
Total Program Costs	<u>62,710</u>	<u>62,710</u>
Total Expenditures	<u>\$ 65,232</u>	<u>\$ 65,232</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11B-5705 (WX) (LIHEAP)
For the Period January 1, 2011 Through June 30, 2013

	<u>January 1 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>July 1, 2012 through June 30, 2013</u>	<u>Totals</u>
Revenue				
Grant revenue	\$ 46,169	\$ 74,699	\$ 242,607	\$ 363,475
Interest revenue	-	26	56	82
Total Revenue	<u>\$ 46,169</u>	<u>\$ 74,725</u>	<u>\$ 242,663</u>	<u>\$ 363,557</u>
Expenditures				
Administrative costs	<u>\$ 5,068</u>	<u>\$ 16,179</u>	<u>\$ 7,766</u>	<u>\$ 29,013</u>
Program Costs:				
Intake	2,742	3,929	582	7,253
Outreach	8,282	9,788	63	18,133
Training and technical assistance	-	8,473	2,767	11,240
Direct program activities	16,276	48,635	231,271	296,182
Workers' compensation	81	1,655	-	1,736
Total Program Costs	<u>27,381</u>	<u>72,480</u>	<u>234,683</u>	<u>334,544</u>
Total Expenditures	<u>\$ 32,449</u>	<u>\$ 88,659</u>	<u>\$ 242,449</u>	<u>\$ 363,557</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 11B-5705 (ECIP/HEAP)
For the Period January 1, 2011 Through June 30, 2013

	<u>January 1 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>July 1, 2012 through June 30, 2013</u>	<u>Totals</u>
Revenue				
Grant revenue	\$ 81,490	\$ 296,909	\$ 158,976	\$ 537,375
Interest revenue	-	80	132	212
Total Revenue	<u>\$ 81,490</u>	<u>\$ 296,989</u>	<u>\$ 159,108</u>	<u>\$ 537,587</u>
Expenditures				
Assurance 16 costs:				
Assurance 16 activities	<u>\$ 12,911</u>	<u>\$ 40,575</u>	<u>\$ -</u>	<u>\$ 53,486</u>
Administrative costs EHA 16:				
Administrative costs	<u>2,887</u>	<u>18,534</u>	<u>14,564</u>	<u>35,985</u>
Intake:				
Intake costs	<u>7,089</u>	<u>8,840</u>	<u>146</u>	<u>16,075</u>
Outreach:				
Outreach	<u>16,342</u>	<u>23,467</u>	<u>380</u>	<u>40,189</u>
ECIP/HEAP:				
ECIP EHCS cooling service repair/replacement	1,585	466	21,101	23,152
ECIP EHCS heating service repair/replacement	10,414	8,756	64,776	83,946
ECIP water heater repair/replacement	-	5,344	47,321	52,665
ECIP EHCS other program costs		2,699	6,393	9,092
ECIP Wood, propane, and oil payments	26,500	117,998	15,499	159,997
HEAP Wood, propane, and oil payments	500	40,000	22,500	63,000
Total ECIP/HEAP	<u>38,999</u>	<u>175,263</u>	<u>177,590</u>	<u>391,852</u>
Total Expenditures	<u>\$ 78,228</u>	<u>\$ 266,679</u>	<u>\$ 192,680</u>	<u>\$ 537,587</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12B-5804 (WX) (LIHEAP)
For the Period January 1, 2012 Through June 30, 2013

	<u>January 1 through June 30, 2012</u>	<u>July 1, 2012 through June 30, 2013</u>	<u>Totals</u>
Revenue			
Grant revenue	\$ 3,311	\$ 189,010	\$ 192,321
Interest revenue	-	2	2
Total Revenue	<u>\$ 3,311</u>	<u>\$ 189,012</u>	<u>\$ 192,323</u>
Expenditures			
Administrative costs	<u>\$ 3,695</u>	<u>\$ 13,517</u>	<u>\$ 17,212</u>
Program Costs:			
Intake	227	10,530	10,757
Outreach	1,295	9,462	10,757
Training and technical assistance	-	4,573	4,573
Direct program activities	-	164,730	164,730
Vehicle and equipment - acquisition costs	-	5,362	5,362
Workers' compensation	-	1,775	1,775
Total Program Costs	<u>1,522</u>	<u>196,432</u>	<u>197,954</u>
Total Expenditures	<u>\$ 5,217</u>	<u>\$ 209,949</u>	<u>\$ 215,166</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12B-5804 (ECIP/HEAP)
For the Period January 1, 2012 Through June 30, 2013

	January 1 through June 30, 2012	July 1, 2012 through June 30, 2013	Totals
Revenue			
Grant revenue	\$ 32,094	\$ 345,163	\$ 377,257
Interest revenue	-	2	2
Total Revenue	\$ 32,094	\$ 345,165	\$ 377,259
Expenditures			
Assurance 16 costs:			
Assurance 16 activities	\$ 16,828	\$ 22,263	\$ 39,091
Administrative costs EHA 16:			
Administrative costs	2,166	32,106	34,272
Intake:			
Intake	3,060	35,267	38,327
Outreach:			
Outreach	3,276	35,051	38,327
Training and technical assistance:			
Training and technical assistance	-	8,284	8,284
ECIP/HEAP:			
ECIP EHCS Cooling service repair/replacement	-	26,373	26,373
ECIP EHCS Heating service repair/replacement	-	69,593	69,593
ECIP Water heater service repair/replacement	-	21,175	21,175
ECIP EHCS Other program costs	-	4,873	4,873
ECIP Wood, propane, and oil payments	35,100	54,800	89,900
HEAP Wood, propane, and oil payments	1,600	35,700	37,300
Total ECIP/HEAP	36,700	212,514	249,214
Total Expenditures	\$ 62,030	\$ 345,485	\$ 407,515

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 13B-5004 (WX) (LIHEAP)
For the Period January 1, 2013 Through June 30, 2013

	January 1 through June 30, 2013	Totals
Revenue		
Grant revenue	<u>\$ 27,053</u>	<u>\$ 27,053</u>
Total Revenue	<u>\$ 27,053</u>	<u>\$ 27,053</u>
Expenditures		
Administrative costs	<u>\$ 1,196</u>	<u>\$ 1,196</u>
Program Costs:		
Intake	276	276
Outreach	1,830	1,830
Training and technical assistance	2,040	2,040
Direct program activities	16,353	16,353
Minor vehicle and field equipment (less than \$5,000)	10	10
Workers' compensation	1,249	1,249
General operating expenditures	<u>2,811</u>	<u>2,811</u>
Total Program Costs	<u>24,569</u>	<u>24,569</u>
Total Expenditures	<u>\$ 25,765</u>	<u>\$ 25,765</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 13B-5004 (ECIP/HEAP)
For the Period January 1, 2013 Through June 30, 2013

	January 1 through June 30, 2013	Totals
Revenue		
Grant revenue	<u>\$ 47,186</u>	<u>\$ 47,186</u>
 Total Revenue	 <u><u>\$ 47,186</u></u>	 <u><u>\$ 47,186</u></u>
Expenditures		
Assurance 16 costs:		
Assurance 16 activities	<u>\$ 1,488</u>	<u>\$ 1,488</u>
Administrative costs EHA 16:		
Administrative costs	<u>834</u>	<u>834</u>
Intake:		
Intake costs	<u>5,047</u>	<u>5,047</u>
Outreach:		
Outreach	<u>4,115</u>	<u>4,115</u>
Training and technical assistance:		
Training and technical assistance	<u>4,202</u>	<u>4,202</u>
ECIP/HEAP:		
HEAP Wood, propane, and oil payments	<u>31,500</u>	<u>31,500</u>
Total ECIP/HEAP	<u>31,500</u>	<u>31,500</u>
Total Expenditures	<u><u>\$ 47,186</u></u>	<u><u>\$ 47,186</u></u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12F-4411 (CSBG)
For the Period January 1, 2012 Through December 31, 2012

	January 1 through June 30, 2012	July 1 through December 31, 2012	Totals
Revenue			
Grant revenue	\$ 95,699	\$ 129,988	\$ 225,687
Interest revenue	1	-	1
Total Revenue	\$ 95,700	\$ 129,988	\$ 225,688
Expenditures			
Administrative Costs:			
Salaries and wages	\$ 54,590	\$ 45,343	\$ 99,933
Fringe benefits	25,302	21,016	46,318
Operating expenses	19,137	4,500	23,637
Out-of-state travel	-	3,583	3,583
Other costs	34,503	20,154	54,657
Total Administrative Costs	133,532	94,596	228,128
Program Costs:			
Subcontractor services	564	19,231	19,795
Total Program Costs	564	19,231	19,795
Total Expenditures	\$ 134,096	\$ 113,827	\$ 247,923

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 12F-4502 (CSBG)
For the Period July 1, 2012 Through June 30, 2013

	<u>July 1, 2012 through June 30, 2013</u>	<u>Totals</u>
Revenue		
Grant revenue	\$ 80,000	\$ 80,000
Total Revenue	<u>\$ 80,000</u>	<u>\$ 80,000</u>
Expenditures		
Administrative Costs:		
Salaries and wages	\$ 5,014	\$ 5,014
Fringe benefits	2,736	2,736
Other costs	<u>1,850</u>	<u>1,850</u>
Total Administrative Costs	<u>9,600</u>	<u>9,600</u>
Program Costs:		
Salaries and wages	12,487	12,487
Fringe benefits	5,963	5,963
Operating expenses	118	118
Subcontractor services	50,000	50,000
Other costs	<u>1,832</u>	<u>1,832</u>
Total Program Costs	<u>70,400</u>	<u>70,400</u>
Total Expenditures	<u>\$ 80,000</u>	<u>\$ 80,000</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 13F-3011 (CSBG)
For the Period January 1, 2013 Through June 30, 2013

	<u>January 1 through June 30, 2013</u>	<u>Totals</u>
Revenue		
Grant revenue	\$ 111,160	\$ 111,160
Interest revenue	1	1
	<hr/>	<hr/>
Total Revenue	<u>\$ 111,161</u>	<u>\$ 111,161</u>
Expenditures		
Administrative Costs:		
Salaries and wages	\$ 47,305	\$ 47,305
Fringe benefits	25,015	25,015
Operating expenses	16,216	16,216
Out-of-state travel	34	34
Other costs	16,558	16,558
	<hr/>	<hr/>
Total Administrative Costs	<u>105,128</u>	<u>105,128</u>
Program Costs:		
Subcontractor services	<u>6,032</u>	<u>6,032</u>
	<hr/>	<hr/>
Total Program Costs	<u>6,032</u>	<u>6,032</u>
	<hr/>	<hr/>
Total Expenditures	<u>\$ 111,160</u>	<u>\$ 111,160</u>

COUNTY OF GLENN
Supplemental Statement of Revenue and Expenditure
CSD Contract No. 13F-3103 (CSBG)
For the Period January 1, 2013 Through June 30, 2013

	<u>January 1 through June 30, 2013</u>	<u>Totals</u>
Revenue		
Grant revenue	\$ 1,305	\$ 1,305
Total Revenue	<u>\$ 1,305</u>	<u>\$ 1,305</u>
Expenditures		
Administrative Costs:		
Other costs	\$ 74	\$ 74
Total Administrative Costs	<u>74</u>	<u>74</u>
Program Costs:		
Salaries and wages	577	577
Fringe benefits	309	309
Other costs	345	345
Total Program Costs	<u>1,231</u>	<u>1,231</u>
Total Expenditures	<u>\$ 1,305</u>	<u>\$ 1,305</u>