

County of Glenn

Willows, California

Single Audit Reports

For the year ended June 30, 2011

C&L
Caporicci & Larson, Inc.
A Subsidiary of Marcum LLP
Certified Public Accountants

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County of Glenn
Single Audit Reports
For the year ended June 30, 2011

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**REPORT ON INTERNAL CONTROLS OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT
OF FINANCIAL STATEMENTS IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Board of Supervisors
of the County of Glenn
Willows, California

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 of Glenn, California (the "County") as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2012. We did not audit the financial statements of the First 5 Glenn County (the "Children & Family Commission"), a discretely presented component unit of the County, which represents \$490,179 of assets and \$459,821 of revenues. Those financial statements were audited by other auditors whose report, dated October 13, 2011, and expressing an unqualified opinion, has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Children & Family Commission, is based solely on the report of the other auditors. We conducted our audit in accordance with 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.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting 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 financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We identified a deficiency in internal control over financial reporting that we consider to be a material weakness, as described in the accompanying schedule of findings and questioned costs as item 2010-01.

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. We consider the deficiency described in the accompanying schedule of findings and questioned costs as item 2010-03 to be significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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 result of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of management, the Board of Supervisors, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Caporicci & Larson, Inc.

Caporicci & Larson, Inc.
A Subsidiary of Marcum LLP
Certified Public Accountants
San Francisco, California
March 30, 2012



Caporicci & Larson, Inc.
A Subsidiary of Marcum LLP
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM
AND ON INTERNAL CONTROL OVER COMPLIANCE AND THE SCHEDULE OF EXPENDITURES
OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Board of Supervisors
of the County of Glenn
Willows, California

Compliance

We have audited the County of Glenn, California (the "County")'s 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, 2011. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit.

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 Audit 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the 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, 2011.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

To the Honorable Board of Supervisors
of the County of Glenn
Willows, California
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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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

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, 2011, and have issued our report thereon dated March 30, 2012. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the County's basic financial statements. We did not audit the financial statements of the First 5 Glenn County (the "Children & Family Commission"), a discretely presented component unit of the County, which represents \$490,179 of assets and \$459,821 of revenues. Those financial statements were audited by other auditors whose report, dated October 13, 2011, and expressing an unqualified opinion, has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Children & Family Commission, is based solely on the report of the other auditors. The accompanying schedule of expenditures of federal awards (including the state required supplemental information in notes 2, 3, and 4 to the schedule of federal awards) is presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and directly relates 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly 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 information is fairly stated, in all material respects, in relation to the financial statements taken as whole.

This report is intended solely for the information and use of management, the Board of Supervisors, others within the entity, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Caporicci & Larson, Inc.

Caporicci & Larson, Inc.
A Subsidiary of Marcum LLP
Certified Public Accountants
San Francisco, California
March 30, 2012

County of Glenn
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2011

Grantor Agency and Program Title	Federal Catalog Number	Pass-through Number	Program Expenditures
U.S. Department of Agriculture			
<i>Direct Program:</i>			
- ARRA - Capital Improvement and Maintenance	10.687	CA-CF-011-00-07	\$ 18,341
<i>Passed through the State of California, the Department of Social Services:</i>			
Child Nutrition Cluster			
- National School Lunch Program	10.555	n/a	33,883
Food Stamps Cluster			
- Food Stamps	10.551	n/a	5,195,381
- ARRA - State Administrative Matching Grants for Food Stamp Program	10.561	n/a	530,663
Total Food Stamps Cluster			5,726,044
<i>Passed through the State of California, the Department of Public Health:</i>			
- ARRA - Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	08-85440	714,381
<i>Passed through the State of California, the State Controller's Office:</i>			
Schools and Roads Cluster			
- Secure Payments for States and Counties Containing Federal Lands	10.665	n/a	216,716
Total U.S. Department of Agriculture			6,709,365
U.S. Department of Housing and Urban Development			
<i>Passed through the State of California, the Department of Housing and Community Development:</i>			
- Community Development Block Grant	14.228	07-EDEF-3740	103,198
- Community Development Block Grant	14.228	08-EDEF-5888	125,598
Total Community Development Block Grant			228,796
- Emergency Shelter Grants Program	14.231	08-FESG-4397	47,526
- FESG Homeless Prevention	14.231	10-FESG-6594	48,989
Total Cluster			96,515
- HOME Investment Partnerships Program	14.239	08-HOME-4697	371,657
- ARRA - Homeless Prevention and Rapid Re-Housing Program	14.257	09-HPRP-6136	584,885
- Section 8 Housing Choice Vouchers 2005	14.871	05-HAP-100	45,943
- Section 8 Housing Choice Vouchers 2010	14.871	10-HAP-10-2	76,367
Total Cluster			122,310
Total U.S. Department of Housing and Urban Development			1,404,163
U.S. Department of Interior			
<i>Direct Program:</i>			
- Payments in Lieu of Taxes	15.226	none	229,603
<i>Direct Program:</i>			
- National Wildlife Refuge Fund/Refuge Revenue Sharing	15.659	none	12,890
Total U.S. Department of Interior			242,493
U.S. Department of Justice			
<i>Direct Program:</i>			
- Drug Enforcement Administration	16.000	SF 08 A 410882	10,000
- State Criminal Alien Assistance Program	16.606	2009-AP-BX-0282	26,769
<i>Passed through the California Emergency Management Agency:</i>			
- Crime Victim Assistance	16.575	VW 10 15 0110	105,933
- Crime Victim Assistance	16.575	AT 09 06 0110	50,824
- Crime Victim Assistance	16.575	AT 10 07 0110	93,018
- Crime Victim Assistance (Probation Specialized Units Program)	16.575	PU 07 05 0110	19,003
Total Crime Victim Assistance			268,778
			(Continued)

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, 2011

Grantor Agency and Program Title	Federal Catalog Number	Pass-through Number	Program Expenditures
U.S. Department of Justice, Continued			
<i>Passed through the California Emergency Management Agency, Continued:</i>			
- Edward Byrne Memorial Justice Assistance Grant Program	16.738	DI 10 01 0110	3,900
- ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to State and Territories			
ARRA - ADA Enforcement Team	16.803	ZA 09 01 0110	89,625
- ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government			
ARRA - Evidence-Based Adult Supervision	16.804	ZP 09 01 0110	6,693
ARRA - Offender Treatment Program	16.804	ZO 09 01 0110	50,413
Total ARRA - Edward Byrne Memorial Justice Assistance Grant (JAG)			57,106
- ARRA - VOCA Crime Victim Assistance Discretionary Grant Program	16.807	VS 09 01 0110	6,374
Total U.S. Department of Justice			462,552
U.S. Department of Labor			
<i>Direct Program:</i>			
<i>Work Investment Act Cluster</i>			
- Workforce Investment Act Adult Program	17.258	09-02	115,587
- Workforce Investment Act Youth Activities	17.259	09-02	110,506
- Workforce Investment Act High Risk Youth Activities	17.259	09-02	45,494
- Workforce Investment Act Dislocated Workers	17.260	09-02	108,997
Total Work Investment Act Cluster			380,584
- Work Incentive Grants			
Rapid Response	17.266	09-02	50,482
Starrs VI	17.266	09-02	14,161
Starrs VII	17.266	09-02	47,895
Total Work Incentive Grants			112,538
- ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors			
ARRA - Adult Stimulus	17.275	09-02	3,900
ARRA - Dislocated Stimulus	17.275	09-02	22,126
ARRA - Rapid Response Stimulus	17.275	09-02	432
ARRA - Rapid Response DW Stimulus	12.275	09-02	9,919
ARRA - Construction Transfer	17.275	09-02	87,509
Total ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors			123,886
Total U.S. Department of Labor			617,007
U.S. Department of Energy			
<i>Passed through the State Department of Community Services and Development</i>			
- Weatherization Assistance for low-income Persons	81.082	09C-1755	9,438
- Weatherization Assistance for low-income Persons (ARRA)	81.042	09C-1805	350,585
Total U.S. Department of Energy			360,023

(Continued)

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, 2011

Grantor Agency and Program Title	Federal Catalog Number	Pass-through Number	Program Expenditures
U.S. Department of Health and Human Services			
<i>Direct Program:</i>			
- Primary and Behavioral Health Care Integration (PBHCI)	93.243	1H795M059514-01	140,288
<i>Passed through the State Department of Social Services:</i>			
- In-Home Support Services	93.000	n/a	96,488
- ARRA - In-Home Support Services	93.000	n/a	156,687
Total In-Home Support Services			253,175
- Promoting Safe and Stable Families Family Preservation and Support Services	93.556	n/a	42,174
<i>TANF Cluster</i>			
- Temporary Assistance for Needy Families	93.558	n/a	4,702,361
- ARRA - Emergency Contingency Fund for Temporary Assistance For Needed Families State Programs	93.714	n/a	453,294
Total TANF Cluster			5,155,655
- Child Support Enforcement	93.563	n/a	455,176
- ARRA - Child Support Enforcement	93.563	1004CA4002	20,490
Total Child Support Enforcement			475,666
- Community-Based Child Abuse Prevention Grants	93.590	n/a	29,847
- Child Welfare Services - State Grants	93.645	n/a	39,143
- Foster Care - Title IV-E	93.658	n/a	1,219,247
- ARRA - Foster Care - Title IV-E	93.658	n/a	25,703
Total Foster Care - Title IV-E			1,244,950
- Adoption Assistance - Title IV-E	93.659	n/a	490,223
- ARRA - Adoption Assistance - Title IV-E	93.659	n/a	39,065
Total Adoption Assistance - Title IV-E			529,288
- Social Services Block Grant	93.667	n/a	81,616
- Chafee Foster Care Independent Program	93.674	n/a	25,124
- Refugee Administration	93.566	n/a	1,630
<i>Passed through the State Department of Health Services</i>			
- Public Health Emergency Preparedness	93.069	EPO 10-12	99,780
- Adolescent Family Life Program	93.778	2010-11	8,673
- Child Health & Disability Prevention (CHDP)	93.778	n/a	83,627
- CHDP Foster Care	93.778	n/a	49,701
- CHDP Health Care Program for Children in Foster Care	93.778	n/a	12,347
- California Children's Services Healthy Families Title XXI	93.767	n/a	22,479
- California Children's Services Medi-Cal Title XIX	93.778	n/a	67,188
- Medical Assistance Program (Medicaid; Title XIX)	93.778	*	701,403
- Immunization Grant	93.268	MCAC 2009-04 10-95370	21,208
- Hospital Preparedness Program	93.889	93889 S/L	91,317
<i>Passed through the State Department of Mental Health</i>			
- Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH 1772B	2,541
- Block Grants for Community Mental Health Services	93.958	MH 1772A	117,649

(Continued)

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, 2011

Grantor Agency and Program Title	Federal Catalog Number	Pass-through Number	Program Expenditures
U.S. Department of Health and Human Services, Continued			
<i>Passed through the State Department of Community Services and Development</i>			
- Low-Income Home Energy Assistance Program	93.568	09B-5505 (WX)	283
- Low-Income Home Energy Assistance Program	93.568	10B -5605 (WX)	227,484
- Low-Income Home Energy Assistance Program	93.568	11B -5705 (WX)	32,448
- Low-Income Home Energy Assistance Program	93.568	09B-5505 (EHA)	3,702
- Low-Income Home Energy Assistance Program	93.568	10B-5605 (EHA)	321,463
- Low-Income Home Energy Assistance Program	93.568	11B-5705 (EHA)	78,228
Total Low-Income Home Energy Assistance Program			663,608
Community Service Block Grant Cluster			
- Community Service Block Grant	93.569	10F-4012	192,748
- Community Service Block Grant	93.569	11F4212	91,253
Subtotal			284,001
- ARRA - Community Service Block Grant	93.710	09F-5112	63,985
- ARRA - Community Service Block Grant	93.710	09F-5183	26,302
Subtotal			90,287
Total Community Service Block Grant Cluster			374,288
<i>Passed through California Department of Alcohol and Drug Programs</i>			
- Block Grants for Prevention and Treatment of Substance Abuse	93.959	11-NNA11	587,264
Total U.S. Department of Health and Human Services			10,921,629
Social Security Administration			
<i>Direct Program:</i>			
- Supplemental Security Income	96.006	n/a	16,584
Total Social Security Administration			16,584
U.S. Department of Homeland Security			
<i>Passed through the California Department of Housing and Community Development:</i>			
Emergency Food and Shelter Program Cluster			
- Emergency Food and Shelter National Board Program	97.024	28-0676-00	1,291
- Emergency Food and Shelter National Board Program	97.024	29-0676-00	1,033
Total Emergency Food and Shelter Program Cluster			2,324
<i>Passed through the California Emergency Management Agency</i>			
- Emergency Management Performance Grants	97.042	021-00000	120,139
Homeland Security Cluster			
- Homeland Security Grant Program	97.067	2008	150,681
Total Homeland Security Cluster			150,681
Total U.S. Department of Homeland Security			273,144
Total Expenditures of Federal Awards			\$ 21,006,961

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, 2011

1. REPORTING ENTITY AND SIGNIFICANT ACCOUNTING POLICIES:

A. Reporting Entity

The financial reporting entity, as defined by the Governmental Accounting Standard Board ("GASB"), consists of the primary government, which is the County of Glenn, California (the "County"), organizations for which the primary government is financially accountable, and other organizations for which the nature and the significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County Board of Supervisors acts as the governing body and is able to impose its will on the following organizations by establishing financial accountability:

- Glenn County Community Action Agency
- Artois Fire District
- Bayliss Fire District
- Hamilton Fire District
- Willows Rural Fire District
- Storm Drain Maintenance No. 1
- Storm Drain Maintenance No. 3
- North Willows Community Services Area
- Olive Fruit Fly Pest District
- Air Pollution Control District

B. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards ("Schedule") is presented using the modified accrual basis of accounting for program expenditures accounted for in governmental funds and the accrual basis of accounting for program expenditures accounted for in proprietary funds, as described in Note 1 of the County's basic financial statements.

C. Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal financial assistance programs of the County. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through the State of California is included in the Schedule.

The schedule was prepared only from the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the County.

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

The following schedule of expenditures reflects additional detail of expenditures as required by the State Department of Housing and Community Development.

The following represents expenditures for the Home program, CFDA No. 14.239, Community Development Block Grant, CFDA No. 14.228, Emergency Shelter Grants Program, CFDA No. 14.231, ARRA - Homeless Prevention and Rapid Re-Housing Program, CFDA 14.257, and Section 8 Housing Choice Vouchers, CFDA No. 14.871, for the fiscal year ended June 30, 2011:

A. CONTRACT No.: 05-HOME-4697

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 234,779	\$ 465,780	\$ 700,559
Interest revenues	30,505	-	\$ 30,505
Total revenues	<u>\$ 265,284</u>	<u>\$ 465,780</u>	<u>\$ 731,064</u>
EXPENDITURES			
ADMINISTRATION			
Administrative costs	\$ 23,321	\$ 33,449	\$ 56,770
TOTAL ADMINISTRATION COSTS	\$ 23,321	\$ 33,449	\$ 56,770
PROGRAM			
TBRA	290,511	46,652	337,163
Loan activity	1,975	269,905	271,880
Activity delivery	43,601	21,651	65,252
Total program costs	<u>336,087</u>	<u>338,208</u>	<u>674,295</u>
Total expenditures	<u>\$ 359,407</u>	<u>\$ 371,657</u>	<u>\$ 731,064</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, Continued

B. CONTRACT No.: 05-HAP-100

	July 1, 2005 to June 30, 2009	July 1, 2009 to June 30, 2010	July 1, 2010 to September 30, 2010	Total Costs
REVENUES				
Grant revenues	\$ 273,304	\$ 70,247	\$ 15,983	\$ 359,534
FSS grant revenues	-	-	25,500	\$ 25,500
Total revenues	<u>\$ 273,304</u>	<u>\$ 70,247</u>	<u>\$ 41,483</u>	<u>\$ 385,034</u>
EXPENDITURES				
ADMINISTRATION				
Administrative costs	<u>\$ 22,847</u>	<u>\$ 5,649</u>	<u>\$ 2,216</u>	<u>\$ 30,712</u>
PROGRAM				
Salaries/Benefits	187,423	32,964	11,762	\$ 232,150
Overhead	43,678	6,674	2,305	\$ 52,657
FSS	-	-	25,500	\$ 25,500
Other costs	<u>19,009</u>	<u>2,186</u>	<u>4,160</u>	<u>\$ 25,355</u>
Total program costs	<u>250,110</u>	<u>41,825</u>	<u>43,728</u>	<u>335,662</u>
Total expenditures	<u>\$ 272,957</u>	<u>\$ 47,474</u>	<u>\$ 45,944</u>	<u>\$ 366,374</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, Continued

C. CONTRACT No.: 10-HAP-10-2

	July 1, 2010 to June 30, 2011	Total Costs
REVENUES		
Grant revenues	\$ 47,996	\$ 47,996
FSS grant revenues	12,804	\$ 12,804
Total revenues	<u>\$ 60,800</u>	<u>\$ 60,800</u>
EXPENDITURES		
ADMINISTRATION		
Administrative costs	<u>\$ 6,339</u>	<u>\$ 6,339</u>
PROGRAM		
Salaries/Benefits	42,317	42,317
Overhead	8,808	8,808
FSS	12,804	12,804
Other costs	6,099	6,099
Total program costs	<u>70,028</u>	<u>70,028</u>
Total expenditures	<u>\$ 76,367</u>	<u>\$ 76,367</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, Continued

D. CONTRACT No.: 07-EDEF-3740

	July 1, 2008 to June 30, 2009	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES				
Grant revenues	46,908	149,478	103,614	\$ 300,000
Total revenues	<u>\$ 46,908</u>	<u>\$ 149,478</u>	<u>\$ 103,614</u>	<u>\$ 300,000</u>
EXPENDITURES				
ADMINISTRATION				
Administrative costs	\$ 3,596	\$ 6,964	\$ 11,940	\$ 22,500
PROGRAM				
Activity Delivery	4,442	13,988	9,320	\$ 27,750
Activity	30,681	137,130	81,939	\$ 249,750
Total program costs	<u>35,123</u>	<u>151,118</u>	<u>91,259</u>	<u>277,500</u>
Total expenditures	<u>\$ 38,719</u>	<u>\$ 158,082</u>	<u>\$ 103,199</u>	<u>\$ 300,000</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, Continued

E. CONTRACT No.: 08-EDEF-5888

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	-	93,247	\$ 93,247
Total revenues	<u>\$ -</u>	<u>\$ 93,247</u>	<u>\$ 93,247</u>
EXPENDITURES			
ADMINISTRATION			
Administrative costs	\$ 74	\$ 9,491	\$ 9,565
TOTAL ADMINISTRATION COSTS	\$ 74	\$ 9,491	\$ 9,565
PROGRAM			
Activity Delivery	-	16,588	16,588
Activity	3,638	99,519	103,157
Total program costs	<u>3,638</u>	<u>116,107</u>	<u>119,745</u>
Total expenditures	<u>\$ 3,712</u>	<u>\$ 125,598</u>	<u>\$ 129,310</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, Continued

F. CONTRACT No.: 08-FESG-4397

	July 1, 2008 to June 30, 2009	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES				
Grant revenues	50,123	102,722	46,400	\$ 199,245
Total revenues	<u>\$ 50,123</u>	<u>\$ 102,722</u>	<u>\$ 46,400</u>	<u>\$ 199,245</u>
EXPENDITURES				
ADMINISTRATION				
Administrative costs	\$ 434	\$ 864	\$ 548	\$ 1,846
PROGRAM				
Essential services	30,463	38,419	13,666	\$ 82,548
Homeless prevention	25,181	56,357	33,312	\$ 114,850
Total program costs	<u>55,644</u>	<u>94,776</u>	<u>46,978</u>	<u>197,399</u>
Total expenditures	<u>\$ 56,078</u>	<u>\$ 95,640</u>	<u>\$ 47,526</u>	<u>\$ 199,245</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, Continued

G. CONTRACT No.: 10-FESG-6594

	July 1, 2010 to June 30, 2011	Total Costs
REVENUES		
Grant revenues	47,696	\$ 47,696
Total revenues	<u>\$ 47,696</u>	<u>\$ 47,696</u>
EXPENDITURES		
ADMINISTRATION		
Administrative costs	<u>\$ 1,000</u>	<u>\$ 1,000</u>
PROGRAM		
Operations	141	141
Essential services	29,722	29,722
Homeless prevention	18,127	18,127
Total program costs	<u>47,989</u>	<u>47,989</u>
Total expenditures	<u>\$ 48,989</u>	<u>\$ 48,989</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued For the year ended June 30, 2011

2. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT, Continued

H. CONTRACT No.: 09-HPRP-6136

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	375,000	375,000	\$ 750,000
Total revenues	<u>\$ 375,000</u>	<u>\$ 375,000</u>	<u>\$ 750,000</u>
EXPENDITURES			
ADMINISTRATION			
Administrative costs	<u>\$ 3,449</u>	<u>\$ 9,607</u>	<u>\$ 13,056</u>
PROGRAM-HOMELESS PREVENTION			
Financial assistance	103,296	347,845	451,140
Housing relocation and stabilization	<u>12,489</u>	<u>38,659</u>	<u>51,149</u>
Total Homeless Prevention	<u>115,785</u>	<u>386,504</u>	<u>502,289</u>
PROGRAM-RAPID REHOUSING			
Financial assistance	88,449	105,150	193,599
Housing relocation and stabilization	<u>8,594</u>	<u>20,357</u>	<u>28,951</u>
Total Rapid Rehousing	<u>97,043</u>	<u>125,507</u>	<u>222,550</u>
PROGRAM-DATA COLLECTION			
Data collection	<u>45,494</u>	<u>63,266</u>	<u>108,761</u>
Total Data Collection	<u>45,494</u>	<u>63,266</u>	<u>108,761</u>
TOTAL EXPENDITURES	<u>\$ 261,771</u>	<u>\$ 584,884</u>	<u>\$ 846,656</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

3. CALIFORNIA EMERGENCY MANAGEMENT AGENCY

The following schedules of expenditures reflect additional detail of expenditures as required by the California Emergency Management Agency.

The following represents expenditures for the Crime Victim Assistance program, CFDA No. 16.575, and ARRA - VOCA Crime Victim Assistance Discretionary Grant Program, CFDA No. 16.807, for the fiscal year ended June 30, 2011:

A. CONTRACT No.: VW 10 15 0110

	July 1, 2010 to June 30, 2011	Total Costs
REVENUES		
Grant revenues	\$ 105,933	\$ 105,933
Total revenues	<u>\$ 105,933</u>	<u>\$ 105,933</u>
EXPENDITURES		
PERSONNEL COSTS		
Personnel costs	\$ 73,565	\$ 73,565
NON-PERSONNEL COSTS		
Operating costs	32,368	32,368
Equipment	-	-
Total non-personnel costs	<u>32,368</u>	<u>32,368</u>
Total expenditures	<u>\$ 105,933</u>	<u>\$ 105,933</u>

County of Glenn

**Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011**

2. CALIFORNIA EMERGENCY MANAGEMENT AGENCY, Continued

B. CONTRACT No.: AT 09 06 0110

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 75,099	\$ 50,726	\$ 125,825
Total revenues	<u>\$ 75,099</u>	<u>\$ 50,726</u>	<u>\$ 125,825</u>
EXPENDITURES			
PERSONNEL COSTS			
Personnel costs	\$ 43,695	\$ 35,182	\$ 78,877
NON-PERSONNEL COSTS			
Operating costs	31,305	15,642	46,947
Equipment	-	-	-
Total non-personnel costs	<u>31,305</u>	<u>15,642</u>	<u>46,947</u>
Total expenditures	<u>\$ 75,000</u>	<u>\$ 50,824</u>	<u>\$ 125,824</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

3. CALIFORNIA EMERGENCY MANAGEMENT AGENCY, Continued

C. CONTRACT No.: AT 10 07 0110

	July 1, 2010 to June 30, 2011	Total Costs
REVENUES		
Grant revenues	\$ 93,018	\$ 93,018
Total revenues	<u>\$ 93,018</u>	<u>\$ 93,018</u>
EXPENDITURES		
PERSONNEL COSTS		
Personnel costs	\$ 62,588	\$ 62,588
NON-PERSONNEL COSTS		
Operating costs	30,430	30,430
Equipment	-	-
Total non-personnel costs	<u>30,430</u>	<u>30,430</u>
Total expenditures	<u>\$ 93,018</u>	<u>\$ 93,018</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

3. CALIFORNIA EMERGENCY MANAGEMENT AGENCY, Continued

D. CONTRACT No.: VS 09 01 0110

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 8,153	\$ 6,374	\$ 14,527
Total revenues	<u>\$ 8,153</u>	<u>\$ 6,374</u>	<u>\$ 14,527</u>
EXPENDITURES			
PERSONNEL COSTS			
Personnel costs	\$ 8,153	\$ 6,374	\$ 14,527
NON-PERSONNEL COSTS			
Operating costs	-	-	-
Equipment	-	-	-
Total non-personnel costs	<u>-</u>	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 8,153</u>	<u>\$ 6,374</u>	<u>\$ 14,527</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

3. CALIFORNIA EMERGENCY MANAGEMENT AGENCY, Continued

E. CONTRACT No.: PU 07 05 0110

	July 1, 2010 to June 30, 2011	Total Costs
REVENUES		
Grant revenues	<u>\$ 19,003</u>	<u>\$ 19,003</u>
Total revenues	<u>\$ 19,003</u>	<u>\$ 19,003</u>
EXPENDITURES		
PERSONNEL COSTS		
Personnel costs	<u>\$ 19,003</u>	<u>\$ 19,003</u>
NON-PERSONNEL COSTS		
Operating costs	-	-
Equipment	<u>-</u>	<u>-</u>
Total non-personnel costs	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 19,003</u>	<u>\$ 19,003</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

The California State Department of Community Services requires additional details of expenditures on certain grants. The following is provided to comply with the requirements.

The following represents expenditures for the Low-Income Home Energy Assistance program, CFDA No. 93.568, Community Service Block Grant, CFDA No. 93.569, ARRA - Community Services Block Grant, CFDA No. 93.710, Weatherization Assistance for low-income Persons, CFDA No. 81.082, and ARRA - Weatherization Assistance for low-income Persons, CFDA No. 81.042, for the fiscal year ended June 31, 2011.

A. Contract No.: 09B - 5505 (WX)

	July 1, 2008 to June 30, 2009	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES				
Grant revenues	\$ 128,247	\$ 122,037	\$ 29,797	\$ 280,081
Interest revenues	133	73	8	214
Total revenues	<u>\$ 128,380</u>	<u>\$ 122,110</u>	<u>\$ 29,805</u>	<u>\$ 280,295</u>
EXPENDITURES				
ADMINISTRATION				
Administrative costs	<u>\$ 7,293</u>	<u>\$ 14,727</u>	<u>\$ 256</u>	<u>\$ 22,276</u>
PROGRAM OPERATIONS				
Intake	4,114	1,481	-	5,595
Direct program activities	192,768	37,142	27	229,937
Outreach	6,809	7,182	-	13,991
Worker's compensation	1,247	1,653	-	2,900
Total program costs	<u>204,938</u>	<u>47,458</u>	<u>27</u>	<u>252,423</u>
OTHER PROGRAM COSTS				
Training	<u>1,635</u>	<u>3,961</u>	<u>-</u>	<u>5,596</u>
Total expenditures	<u>\$ 213,866</u>	<u>\$ 66,146</u>	<u>\$ 283</u>	<u>\$ 280,295</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
 For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

B. CONTRACT No.: 10B-5605 (WX)

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 84,054	\$ 231,430	\$ 315,484
Interest revenues	-	11	11
Total revenues	<u>\$ 84,054</u>	<u>\$ 231,441</u>	<u>\$ 315,495</u>
EXPENDITURES			
ADMINISTRATION			
Administrative	<u>\$ 4,371</u>	<u>\$ 19,731</u>	<u>\$ 24,102</u>
PROGRAM OPERATIONS			
Intake	1,351	4,984	6,335
Direct program activities	70,587	178,506	249,093
Outreach	101	15,745	15,846
Worker's compensation	1,009	1,691	2,700
Equipment	-	2,360	2,360
Lodging and Per Diem	<u>8,978</u>	<u>-</u>	<u>8,978</u>
Total program costs	<u>82,026</u>	<u>203,286</u>	<u>285,312</u>
OTHER PROGRAM COSTS			
Training & technical Asst	<u>1,595</u>	<u>4,467</u>	<u>6,062</u>
Total other program costs	<u>1,595</u>	<u>4,467</u>	<u>6,062</u>
Total expenditures	<u>\$ 87,992</u>	<u>\$ 227,484</u>	<u>\$ 315,476</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

C. CONTRACT No.: 11B-5705 (WX)

	July 1, 2010 to June 30, 2011	Total Costs
REVENUES		
Grant revenues	\$ 46,169	\$ 46,169
Interest revenues	-	-
Total revenues	<u>\$ 46,169</u>	<u>\$ 46,169</u>
EXPENDITURES		
ADMINISTRATION		
Administrative	<u>\$ 5,068</u>	<u>\$ 5,068</u>
PROGRAM OPERATIONS		
Intake	2,742	2,742
Direct program activities	16,276	16,276
Outreach	8,282	8,282
Worker's compensation	81	81
Total program costs	<u>27,380</u>	<u>27,380</u>
OTHER PROGRAM COSTS		
Training & technical Asst	-	-
Total other program costs	<u>-</u>	<u>-</u>
Total expenditures	<u>\$ 32,448</u>	<u>\$ 32,448</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

D. Contract No.: 09B - 5505 (EHA)

	July 1, 2008 to June 30, 2009	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES				
Grant revenues	\$ 232,114	\$ 263,893	\$ 35,343	\$ 531,350
Interest revenues	251	134	12	397
Total revenues	<u>\$ 232,365</u>	<u>\$ 264,027</u>	<u>\$ 35,355</u>	<u>\$ 531,747</u>
EXPENDITURES				
ASSURANCE 16				
Assurance 16 costs	\$ 30,222	\$ 36,978	-	\$ 67,200
ADMINISTRATION				
Administrative costs	16,919	25,008	3,252	45,179
INTAKE PROGRAM				
Intake costs	10,558	8,097	-	18,655
OUTREACH PROGRAM				
Outreach costs	18,891	27,748	-	46,639
ECIP PROGRAM				
ECIP cooling services	16,980	20,115	-	37,095
ECIP heating services	29,791	97,564	450	127,805
ECIP wood, propane & oil	123,272	41,229	-	164,501
HEAP wood, propane & oil	12,500	12,175	-	24,675
Total ECIP cost	<u>182,543</u>	<u>171,083</u>	<u>450</u>	<u>354,076</u>
Total expenditures	<u>\$ 259,133</u>	<u>\$ 268,914</u>	<u>\$ 3,702</u>	<u>\$ 531,749</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

E. Contract No.: 10B-5605 (EHA)

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 168,027	\$ 327,400	\$ 495,427
Interest revenues	2	26	28
Total revenues	<u>\$ 168,029</u>	<u>\$ 327,426</u>	<u>\$ 495,455</u>
EXPENDITURES			
ASSURANCE 16			
Assurance 16 costs	<u>\$ 21,001</u>	<u>\$ 42,014</u>	<u>\$ 63,015</u>
ADMINISTRATION			
Administrative costs	<u>5,683</u>	<u>27,960</u>	<u>33,643</u>
INTAKE PROGRAM			
Intake costs	<u>2,738</u>	<u>14,904</u>	<u>17,642</u>
OUTREACH PROGRAM			
Outreach costs	<u>4,387</u>	<u>39,718</u>	<u>44,105</u>
ECIP PROGRAM			
ECIP cooling services	3,429	18,155	21,584
ECIP heating services	28,724	74,712	103,436
ECIP wood, propane & oil	101,500	62,329	163,829
HEAP wood, propane & oil	7,500	41,671	49,171
Total ECIP cost	<u>141,153</u>	<u>196,867</u>	<u>338,020</u>
Total expenditures	<u>\$ 174,962</u>	<u>\$ 321,463</u>	<u>\$ 496,425</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

F. CONTRACT No.: 11F-5705 (EHA)

	July 1, 2010 to June 30, 2011	Total Costs
	<u> </u>	<u> </u>
REVENUES		
Grant revenues	81,490	81,490
	<u> </u>	<u> </u>
Total revenues	\$ 81,490	\$ 81,490
	<u> </u>	<u> </u>
EXPENDITURES		
ASSURANCE 16		
ASSURANCE 16 costs	12,911	\$ 12,911
	<u> </u>	<u> </u>
ADMINISTRATION		
Administrative cost	2,887	\$ 2,887
	<u> </u>	<u> </u>
INTAKE PROGRAM		
Intake costs	7,089	7,089
	<u> </u>	<u> </u>
OUTREACH		
Outreach costs	16,342	16,342
	<u> </u>	<u> </u>
ECIP PROGRAM		
ECIP cooling services	1,585	1,585
ECIP heating services	10,414	10,414
ECIP wood, propane & oil	26,500	26,500
HEAP wood, propane & oil	500	500
Total ECIP cost	38,999	38,999
	<u> </u>	<u> </u>
Total expenditures	\$ 78,228	\$ 78,228
	<u> </u>	<u> </u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

G. CONTRACT No.: 09C-1755

	July 1, 2010 to June 30, 2011	Total Costs
REVENUES		
Grant revenues	9,557	9,557
Total revenues	<u>\$ 9,557</u>	<u>\$ 9,557</u>
EXPENDITURES		
ADMINISTRATION		
Administrative costs	785	785
Total administrative costs	<u>785</u>	<u>785</u>
PROGRAM OPERATIONS		
Direct program activities	4,560	4,560
Worker's compensation	157	157
Total program costs	<u>4,717</u>	<u>4,717</u>
OTHER PROGRAM COSTS		
Training and technical assistance	3,937	3,937
Total other program costs	<u>3,937</u>	<u>3,937</u>
Total expenditures	<u>\$ 9,438</u>	<u>\$ 9,438</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

H. CONTRACT No.: 09C-1805

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 148,496	\$ 391,944	\$ 540,440
Total revenues	<u>\$ 148,496</u>	<u>\$ 391,944</u>	<u>\$ 540,440</u>
EXPENDITURES			
ADMINISTRATION			
Administrative costs	6,565	25,216	31,781
Total administrative costs	<u>6,565</u>	<u>25,216</u>	<u>31,781</u>
PROGRAM OPERATIONS			
Client education	3,724	29,070	32,794
Intake	6,084	4,556	10,640
Direct program activities	138,159	150,946	289,105
Worker's compensation	2,153	893	3,046
Total program operations costs	<u>165,331</u>	<u>204,280</u>	<u>369,611</u>
OTHER PROGRAM COSTS			
Health and safety	7,463	8,639	16,102
General operating expense	-	75,818	75,818
Training and technical assistance	18,469	520	18,989
Minor vehicle & equipment acquisition	-	4,997	4,997
Major vehicle & equipment acquisition	-	31,114	31,114
Total other program costs	<u>25,932</u>	<u>121,089</u>	<u>147,021</u>
Total expenditures	<u>\$ 197,828</u>	<u>\$ 350,585</u>	<u>\$ 548,413</u>

County of Glenn
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

I. CONTRACT No.: 10F-4012

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 62,261	\$ 192,725	\$ 254,986
Interest revenues	4	19	23
Total revenues	\$ 62,265	\$ 192,744	\$ 255,009
EXPENDITURES			
ADMINISTRATION			
Salary/wages	\$ 22,215	\$ 71,339	\$ 93,554
Fringe benefits	12,107	39,007	\$ 51,114
Operating exp & equip	12,156	34,930	\$ 47,086
Out of state services	1,065	1,938	\$ 3,003
Other costs	8,497	31,707	\$ 40,204
Total administrative costs	56,040	178,921	234,961
PROGRAM			
Subcontractor Services	6,221	13,826	20,047
Total expenditures	\$ 62,261	\$ 192,748	\$ 255,009

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued

For the year ended June 30, 2011

5. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

J. CONTRACT No.: 11F-4212

	July 1, 2010 through June 30, 2011	Total Costs
REVENUES		
Grant revenues	\$ 91,253	\$ 91,253
Interest revenues	-	-
Total revenues	<u>\$ 91,253</u>	<u>\$ 91,253</u>
EXPENDITURES		
ADMINISTRATIVE COSTS		
Salary/Wages	\$ 31,721	\$ 31,721
Fringe benefits	12,775	12,775
Operating expenses and equipment	19,661	19,661
Out-of-state services	-	-
Other costs	24,807	24,807
Total administrative costs	<u>88,964</u>	<u>88,964</u>
PROGRAM COSTS		
Subcontractor services	2,289	2,289
Total program costs	<u>2,289</u>	<u>2,289</u>
Total expenditures	<u>\$ 91,253</u>	<u>\$ 91,253</u>

County of Glenn

**Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2011**

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

K. CONTRACT No.: 09F-5112

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 97,121	\$ 62,582	\$ 159,703
Interest revenues	-	-	-
Total revenues	<u>\$ 97,121</u>	<u>\$ 62,582</u>	<u>\$ 159,703</u>
EXPENDITURES			
ADMINISTRATION			
Salary/wages	\$ 2,611	\$ 7,310	\$ 9,921
Fringe benefits	1,044	3,424	\$ 4,468
Other costs	973	3,802	\$ 4,775
Total administrative costs	<u>4,628</u>	<u>14,536</u>	<u>19,164</u>
PROGRAM			
Salary/wages	10,530	16,153	26,683
Fringe benefits	4,148	6,444	10,592
Operating exp & equip	38,954	12,512	51,466
Subcontractor services	34,904	10,353	45,257
Other costs	<u>2,554</u>	<u>3,987</u>	<u>6,541</u>
Total program costs	<u>91,090</u>	<u>49,449</u>	<u>140,539</u>
Total expenditures	<u>\$ 95,718</u>	<u>\$ 63,985</u>	<u>\$ 159,703</u>

County of Glenn

Notes to Schedule of Expenditures of Federal Awards, Continued
 For the year ended June 30, 2011

4. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

L. CONTRACT No.: 09F-5183

	July 1, 2009 to June 30, 2010	July 1, 2010 to June 30, 2011	Total Costs
REVENUES			
Grant revenues	\$ 18,702	\$ 26,298	\$ 45,000
Interest revenues	-	5	5
Total revenues	<u>\$ 18,702</u>	<u>\$ 26,303</u>	<u>\$ 45,005</u>
EXPENDITURES			
ADMINISTRATION			
Salary/Wages	\$ 657	\$ 969	\$ 1,626
Fringe Benefits	406	600	1,006
Subcontractor services	-	1,075	1,075
Other Cost	416	1,277	1,693
Total Administrative costs	<u>1,479</u>	<u>3,921</u>	<u>5,400</u>
PROGRAM OPERATIONS			
Salary/Wages	2,797	6,062	8,859
Fringe Benefits	1,856	4,006	5,862
Operating Exp & Equip	53	409	461
Subcontractor Services	11,289	9,436	20,725
Other Cost	1,229	2,468	3,697
Total program costs	<u>17,223</u>	<u>22,381</u>	<u>39,605</u>
Total expenditures	<u>\$ 18,702</u>	<u>\$ 26,302</u>	<u>\$ 45,005</u>

County of Glenn
Schedule of Findings and Questioned Costs
For the year ended June 30, 2011

Section I - Summary of Auditors' Results

Financial Statements

Types of auditors' report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? Yes
- Significant deficiency(ies) identified? Yes

Federal Awards

Internal control over major programs:

- Material weakness(es) identified? None reported
- Significant deficiency(ies) identified? None reported

Type of auditors' report issued on compliance for major programs Unqualified

Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133 Yes

Identification of major programs See next page

Dollar threshold used to distinguish between Types A and B program \$630,209

Auditee qualified as a low-risk auditee under Section 530 of OMB Circular A-133? No

County of Glenn
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2011

Section I - Summary of Auditors' Results, Continued

Identification of major programs:

Major Program	CFDA No.	Expenditures
Supplemental Nutrition Assistance Program	10.551	\$ 5,195,381
ARRA - State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	530,663
Subtotal		<u>5,726,044</u>
ARRA - Special Supplemental Nutrition Program for Women, Infants and Children	10.557	714,381
Weatherization Assistance for Low-Income Persons	81.042	9,438
ARRA-Weatherization Assistance for Low-Income Persons	81.042	350,585
Subtotal		<u>360,023</u>
Low-Income Home Energy Assistance	93.568	663,608
Temporary Assistance For Needy Families	93.558	4,702,361
ARRA - Emergency Contingency Fund for Temporary Assistance	93.714	453,294
Subtotal		<u>5,155,655</u>
Foster Care - Title IV-E	93.658	1,219,247
ARRA - Foster Care - Title IV-E	93.658	25,703
Subtotal		<u>1,244,950</u>
Total Major Program Expenditures		<u>\$ 13,864,661</u>
Total Expenditures of Federal Awards		<u>\$ 21,006,962</u>
Percent of Total Expenditures of Federal Award		<u>66%</u>

County of Glenn
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2011

Section II - Financial Statement Findings

A. Current Year Findings - Financial Statement Audit

No new findings or questioned costs were noted for the year ended June 30, 2011. See 2010-01 and 2010-03 for prior year items that continue to be reported.

B. Prior Year Findings - Financial Statement Audit

Finding 2010-01 - Internal Controls over Financial Reporting

Criteria or Specific Requirement

An effective internal control system provides reasonable assurance for the completeness of accounting records and proper year-end closing.

Condition

During our audit, we noted the County made the material prior period adjustments related to capital assets and accumulated depreciation, Prop 1A revenue, other post-employment and benefit liabilities.

Cause

The misstatement in prior year's financial statements was due to 1) lack of communication between the departments, 2) lack of review and reconciliation of detail account ledger to general ledger, and 3) lack of understanding of the GASB 45 reporting and disclosure requirements. In addition, the County's Finance Department was short-staffed and there is a shortage of qualified accounting personnel.

Questioned Costs

No questioned costs were identified.

Context and Effect

Governmental Activities beginning net assets were restated as of July 1, 2009.

Recommendation

We recommend that the County improve its policy and procedures in reviewing account detail ledger with help from necessary departments to capture all activities occurs during the year and reconcile the detail ledger on a timelier basis to general ledger to prevent errors. We also recommend that the County keep up to date with current accounting pronouncements and hire more accounting personnel.

County of Glenn
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2011

Views of Responsible Officials and Planned Corrective Actions

The County concurs with the finding and will implement the recommendations of the external auditors. The responsible person for the management action plan is Stanley T. Rozmaryn, Director of Finance, and the expected implementation date is August 2011.

Status of Prior Year Finding

The financial statements continue to require prior period adjustments. The County recorded prior period adjustments during fiscal year 2011 to correct errors in prior year financial statements related to closing journal entries and presentation capital assets and related accumulated depreciation. The prior period adjustments have been made to correct net assets and fund balances as of July 1, 2010.

The County agrees regarding the status of the prior year finding and will continue to make efforts to implement the recommendations above. The responsible person for the management action plan is Stanley T. Rozmaryn, Director of Finance, (530) 934-6742.

Finding 2010-02 - Internal Controls over Financial Closing and Reporting

Criteria or Specific Requirement

An effective internal control system on timely financial closing and reporting provides reasonable assurance for the reliability of financial information and the compliance with laws and regulations.

Condition

During our testing of the financial reporting process, we noted that the County did not timely complete the basic financial statements within six months after year end. The June 30, 2010 basic financial statements were issued on August 15, 2011, fourteen months after year closing.

Cause

The County does not have enough staff to timely meet the financial reporting deadline. As a result, the County had delays in the financial reporting process for two consecutive years.

Questioned Costs

No questioned costs were identified.

Context and Effect

The finding was noted as a result of examining the County's internal control process on financial reporting. The County has not been able to finalize the financial statements within six months after year end for two consecutive years. Consequently, the County was not able to complete its Single Audit reporting timely.

County of Glenn
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2011

Recommendation

We recommend the County review its financial reporting process. It is in the County's best interest to closely monitor its accounting process to ensure that the financial position and operating results are accurately and timely reported.

Views of Responsible Officials and Planned Corrective Actions

The County concurs with the finding and will implement the recommendations of the external auditors. The responsible person for the management action plan is Stanley T. Rozmaryn, Director of Finance, and the expected implementation date is August 2011.

Status of prior year finding

The County has taken the actions to ensure that the basic financial statement would be issued within statutory time requirements. The June 30, 2011 basic financial statement was issued on March 30, 2012, which falls within the statutory deadline requirement.

Finding 2010-03 - Internal Controls over Financial Reporting on Accounts Receivables and Accrued Liabilities

Criteria or Specific Requirement

An effective internal control system over financial reporting on accounts receivables and accrued liabilities provides reasonable assurance on proper cut off and completeness of accounting periods. Pursuant to the County's Significant Accounting Policies in Note 1 C to the basic financial statements, the government-wide, proprietary and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Governmental fund financial statements are reported using modified accrual basis of accounting where revenues are recognized as soon as they are both measurable and available and expenditures generally are recorded when a liability is incurred.

Condition

During our testing of receivables, we noted the County does not maintain detail listing for all accounts receivables. In addition, we noted the County does not accrue vendor invoices received after July, even if the expenditure had been incurred during the fiscal year during our testing of search for unrecorded liabilities. As a result, we noted \$177,936 unrecorded liabilities as of June 30, 2010.

Cause

The County does not utilize accounting software to keep track of all receivable nor have enough staff to compile the detail receivable schedules. Furthermore, the County's practice is to not accrue invoices subsequent to July after year end, disregarding the dollar amount.

County of Glenn
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2011

Questioned Costs

No questioned costs were identified.

Context and Effect

Receivable accounts are maintained in the general ledger only. There are no sub-ledgers or detail receivable schedules for all receivables accounts. In addition, accrued liabilities were understated by \$177,936 for governmental activities and were not prevented or detected by the County.

Recommendation

We recommend that the County implement policies and procedures to maintain detailed receivable ledgers to keep track of all outstanding receivable balances. We also recommend that the County review its policy for establishing a cut off date for accounts payables and accrued liabilities and consider if they allow enough time to pass before cut-off such that all material items are captured in accordance with its Significant Accounting Policies.

Views of Responsible Officials and Planned Corrective Actions

We concur with the finding to maintain detail receivable ledgers, however we believe that the current cutoff policy is adequate and consistent with other counties in California. We believe that amounts not booked within the July accrual process are immaterial. However, we acknowledge the specific finding by the external auditors of \$177,936 and will further consider our policy in light of this finding and the possibility that downsizing of accounting departments in the commercial and government sectors could delay our receipt of relevant information within the July accrual period. The responsible person for the management action plan is Stanley T. Rozmaryn, Director of Finance, and the expected implementation date is for fiscal year 2010-11 audit.

Status of Prior Year Finding

The County was able to provide a detail receivable ledger. However, there was no change made related to the accounts payable cutoff policy. Management continues to believe that the cutoff policy is adequate. There were no material adjustments required in the current year as related to the accounts payable cutoff period. We recommend that the County continue to evaluate its accounts payable cutoff policy to ensure that all material liabilities are recorded accrued.

The County agrees to continue evaluating their policy. The responsible person for the management action plan is Stanley T. Rozmaryn, Director of Finance, (530) 934-6742.

County of Glenn
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2011

Finding 2010-04 Report Submission

Criteria or Specific Requirement

OMB Circular A-133, Subpart C, §___ .320 requires that the audit shall be completed and the data collection form and reporting package shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit.

Condition

The County did not submit the Single Audit report and data collection form within nine months of its fiscal year end.

Cause

There was a significant delay in financial reporting (see finding 2010-02 Internal Control over Financial Closing and Reporting). The annual required audit was not completed until August 15, 2011.

Questioned Cost:

No questioned costs were noted for noncompliance of late report filing.

Context and Effect

The County's Single Audit report was not issued within nine months of its fiscal year end and did not meet the established filing requirements under OMB Circular A-133.

Recommendation:

We recommend the County work closely with external auditors to coordinate their efforts such that each have adequate time and resources available to ensure a timely filing of the County's basic financial statements along with the Single Audit report and data collection form in order to be in compliance with OMB Circular A-133.

Views of Responsible Offices and Planned Corrective Actions

The County concurs with the finding and will implement the recommendations of the external auditors. The responsible person for the management action plan is Stanley T. Rozmaryn, Director of Finance, and the expected implementation date is for fiscal year 2010-11 audit.

Status of Prior Year Finding

The data collection form and reporting package for fiscal year 2011 was submitted timely.

County of Glenn
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2011

Section III - Federal Awards Findings

A. Current Year Findings and Questioned Costs - Major Federal Awards Program Audit

No findings or questioned costs were noted for the year ended June 30, 2011.

B. Prior Year Findings and Questioned Costs - Major Federal Awards Program Audit

No findings or questioned costs were noted for the year ended June 30, 2010.