

**COUNTY OF GLENN,  
CALIFORNIA**



**SINGLE AUDIT ACT  
REPORTS AND SCHEDULES  
FOR THE YEAR ENDED  
JUNE 30, 2012**

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**COUNTY OF GLENN**  
**Single Audit Act**  
**For the Year Ended June 30, 2012**

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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 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, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 28, 2013. 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

Management of the County is responsible for establishing and maintaining effective 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 opinions 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 preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies, or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Questioned Costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be 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 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. (12-FS-01, 12-FS-02 and 12-FS-03)

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 Schedule of Findings and Questioned Costs to be a significant deficiency. (12-FS-04)

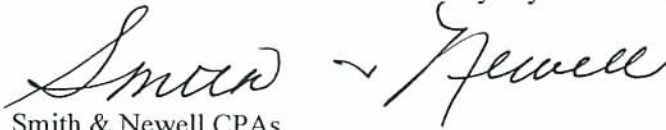
Board of Supervisors and the Grand Jury  
County of Glenn  
Willows, California

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free 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 results of our tests disclosed no instances of noncompliance or other matters 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 the 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 and Grand Jury, others within the entity, 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.

Handwritten signatures of Smith and Newell in cursive script.

Smith & Newell CPAs  
Yuba City, California  
March 28, 2013



**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

Compliance

We have audited the County of Glenn, California'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, 2012. 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. 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 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. 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, 2012. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, 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 item 12-SA-01.

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 the 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.



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

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 County of Glenn, California, as of and for the year ended June 30, 2012, and have issued our report thereon dated March 28, 2013, which contained an unqualified opinion on those financial statements. Our audit was conducted for the purposes of forming our opinions on the financial statements that collectively comprise the County's 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 financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the financial statements as a whole.

The County's response to the findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. We did not audit the County's response and, accordingly, we express no opinion on it.

The purpose of this report is solely to describe the scope of our testing of compliance with the types of compliance requirements applicable to each of the County's major programs and our testing of internal control over compliance and the results of our testing, and to provide an opinion on the County's compliance but not to provide an opinion on the effectiveness of the County's internal control over compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the County's compliance with requirements applicable to each major program and its internal control over compliance. Accordingly, this report is not suitable for any other purpose.

  
Smith & Newell, CPAs  
Yuba City, California  
March 28, 2013



**COUNTY OF GLENN**  
**Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2012**

Federal Program/Pass Through Program Title	Federal CFDA Number	Federal Grantor/ Pass-Through Grantor Number	Disbursements/ Expenditures
<b>U.S. Department of Agriculture</b>			
Passed through State Department of Education:			
School Breakfast Program	10.553	01281-SN-11-R	\$ 5,724
National School Lunch Program	10.555	01281-SN-11-R	9,455
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CEC-11-2012	552,274
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	08-85440	186,849
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	11-10464	457,422
<b>Subtotal 10.557</b>			<u>644,271</u>
Passed through National Forestry Service:			
Cooperative Forestry Assistance	10.664	10-PA-11050800-017	6,310
Passed through State Controller's Office:			
Schools and Roads - Grants to States	10.665	1100235A	202,154
<b>Total U.S. Department of Agriculture</b>			<u>1,420,188</u>
<b>Department of Housing and Urban Development</b>			
Passed through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	09-EDEF-5888	160,181
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	09-STAR-6385	136,328
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Program Income	66,433
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Outstanding Loans	1,921,420
<b>Subtotal 14.228</b>			<u>2,284,362</u>
Emergency Shelter Grants Program	14.231	10-FESG-6594	110,018
ARRA - Homelessness Prevention and Rapid Re-Housing Program (HPRP)	14.257	09-HPRP-6136	595,665
Section 8 Housing Choice Vouchers	14.871	10-2-005	30,541
<b>Total Department of Housing and Urban Development</b>			<u>3,020,586</u>
<b>U.S. Department of the Interior</b>			
Direct Program:			
Payments in Lieu of Taxes	15.226	-	283,398
<b>Total U.S. Department of the Interior</b>			<u>283,398</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, 2012**

<u>Federal Program/Pass Through Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Grantor/ Pass-Through Grantor Number</u>	<u>Disbursements/ Expenditures</u>
<b>U.S. Department of Justice</b>			
Direct Program:			
Drug Court Discretionary Grant Program	16.585	2011-25	\$ 50,000
State Criminal Alien Assistance Program	16.606	2011-AB-BX-0726	29,358
Bulletproof Vest Partnership Program	16.607	-	3,003
Passed through State Emergency Management Agency:			
Crime Victim Assistance	16.575	VW 1116 0110	47,344
Crime Victim Assistance	16.575	AT 1007 0110	33,779
Crime Victim Assistance	16.575	AT 1108 0110	90,494
<b>Subtotal 16.575</b>			<u>171,617</u>
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC 1122 0110	110,079
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DI 1001 0110	26,527
<b>Subtotal 16.738</b>			<u>136,606</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	ZA 0901 0110	75,807
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	ZP 0901 0110	48,998
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	ZO 0901 0110	29,340
<b>Subtotal 16.804</b>			<u>78,338</u>
<b>Total U.S. Department of Justice</b>			<u>544,729</u>
<b>U.S. Department of Labor</b>			
Direct Program:			
WIA Adult Programs	17.258	11-02	104,744
WIA Youth Activities	17.259	11-02	109,375
WIA Dislocated Workers	17.260	11-02	108,308
Workforce Investment Act (WIA) National Emergency Grants	17.277	11-02	73,402
WIA Dislocated Worker Formula Grant	17.279	11-02	20,009
Work Incentive Grants	17.266	11-02	72,911
Work Incentive Grants	17.266	11-02	18,182
Work Incentive Grants	17.266	11-02	10,672
<b>Subtotal 17.266</b>			<u>101,765</u>
<b>Total U.S. Department of Labor</b>			<u>517,603</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, 2012**

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Transportation</b>			
Passed through Federal Aviation Administration: Airport Improvement Program	20.106	3-06-0279-04	\$ 5,472
<b>Total U.S. Department of Transportation</b>			<u>5,472</u>
<b>U.S. Department of Energy</b>			
Passed through State Department of Community Services and Development: Weatherization Assistance for Low-Income Persons	81.042	09C-1755	433
ARRA - Weatherization Assistance for Low-Income Persons	81.042	09C-1805	<u>675,261</u>
<b>Subtotal 81.042</b>			<u>675,694</u>
<b>Total U.S. Department of Energy</b>			<u>675,694</u>
<b>U.S. Department of Health and Human Services</b>			
Direct Program:			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	1H79SM059514-01	32,634
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	5H79SM059514-02	<u>468,804</u>
<b>Subtotal 93.243</b>			<u>501,438</u>
Passed through State Department of Social Services:			
Guardianship Assistance	93.090	CEC-11-2012	5
Promoting Safe and Stable Families	93.556	CEC-11-2012	40,893
Community-Based Child Abuse Prevention Grants	93.590	N/A	29,861
Stephanie Tubbs Jones Child Welfare Services Program	93.645	CEC-11-2012	39,743
Social Services Block Grant	93.667	CEC-11-2012	103,935
Chafee Foster Care Independence Program	93.674	CEC-11-2012	24,631
Temporary Assistance for Needy Families	93.558	CEC-11-2012	2,991,211
Temporary Assistance for Needy Families	93.558	800-11-2012	<u>1,180,629</u>
<b>Subtotal 93.558</b>			<u>4,171,840</u>
Foster Care - Title IV-E	93.658	CEC-11-2012	774,364
Foster Care - Title IV-E	93.658	800-11-2012	<u>346,612</u>
<b>Subtotal 93.658</b>			<u>1,120,976</u>
Adoption Assistance	93.659	CEC-11-2012	7,805
Adoption Assistance	93.659	800-11-2012	<u>548,671</u>
<b>Subtotal 93.659</b>			<u>556,476</u>
Passed through State Child Support Department: Child Support Enforcement	93.563	Glenn	471,284

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, 2012**

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Health and Human Services (Continued)</b>			
Passed through State Department of Health Services:			
Public Health Emergency Preparedness	93.069	EPO 10-11	\$ 12,148
Public Health Emergency Preparedness	93.069	EPO 11-11	<u>99,310</u>
<b>Subtotal 93.069</b>			<u>111,458</u>
Immunization Grants	93.268	09-11420	25,002
Children's Health Insurance Program	93.767	CCS	20,735
National Bioterrorism Hospital Preparedness Program	93.889	EPO 11-11	165,802
Medical Assistance Program	93.778	IHSS	87,676
Medical Assistance Program	93.778	CHDP	96,236
Medical Assistance Program	93.778	CHDP FC	50,653
Medical Assistance Program	93.778	HCPCFC	22,631
Medical Assistance Program	93.778	CCS	<u>67,112</u>
<b>Subtotal 93.778</b>			<u>324,308</u>
Passed through State Department of Mental Health Services:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	6,974
Block Grants for Community Mental Health Services	93.958	N/A	<u>115,061</u>
<b>Subtotal 93.958</b>			<u>122,035</u>
Passed through State Department of Community Services and Development:			
Low-Income Home Energy Assistance	93.568	10B-5605	13,504
Low-Income Home Energy Assistance	93.568	11B-5705	355,338
Low-Income Home Energy Assistance	93.568	12B-5804	<u>67,247</u>
<b>Subtotal 93.568</b>			<u>436,089</u>
Community Services Block Grant	93.569	11F-4212	163,733
Community Services Block Grant	93.569	12F-4411	<u>134,096</u>
<b>Subtotal 93.569</b>			<u>297,829</u>
Passed through State Department of Alcohol and Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	11-NNA11	<u>584,707</u>
<b>Total U.S. Department of Health and Human Services</b>			<u>9,149,047</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, 2012**

<u>Federal Program/Pass Through Program Title</u>	<u>CFDA Number</u>	<u>Federal Pass-Through Grantor Number</u>	<u>Federal Expenditures</u>
<b>Social Security Administration</b>			
Direct Program:			
Supplemental Security Income (SSI)	96.006	-	\$ 10,162
<b>Total Social Security Administration</b>			<u>10,162</u>
<b>Department of Homeland Security</b>			
Passed through State Office of Emergency Services:			
Homeland Security Grant Program	97.067	2009-0019	157,349
Homeland Security Grant Program	97.067	2010-0085	12,044
Homeland Security Grant Program	97.067	2011-0014	<u>4,500</u>
<b>Subtotal 97.067</b>			<u>173,893</u>
<b>Total Department of Homeland Security</b>			<u>173,893</u>
<b>Total</b>			<u><u>\$ 15,800,772</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, 2012**

**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 generally 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. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, Audits of States, Local Governments, and Nonprofit Organizations. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of the financial statements. In addition, the outstanding balance of prior years' loans that have significant continuing compliance requirements have been included in total federal expenditures.

**3. RELATIONSHIP TO FINANCIAL STATEMENTS**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements, federal award revenues are reported principally in the County's financial statements as intergovernmental revenue in the General and Special Revenue Funds.

**4. 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.

**5. 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, 2012**

**6. PROGRAM CLUSTERS**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Child Nutrition Cluster</u>		
10.553	School Breakfast Program	\$ 5,724
10.555	National School Lunch Program	<u>9,455</u>
Total		<u>\$ 15,179</u>
<u>JAG Program Cluster</u>		
16.738	Edward Byrne Memorial Justice Assistance Grant Program	\$ 136,606
16.803	ARRA - Edward Byrne Memorial Justice Assistance Grant Program Assistance Grant (JAG) Program/Grants to Units of Local Government	75,807
16.804	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	<u>78,338</u>
Total		<u>\$ 290,751</u>
<u>Work Investment Act Cluster</u>		
17.258	WIA AdvH Program	\$ 104,744
17.259	WIA Youth Activities	<u>109,375</u>
Total		<u>\$ 214,119</u>

**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, 2014, 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, 2012:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2011</u>	<u>June 30, 2012</u>
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	\$ 1,921,420	\$ 2,186,428
	Total Loans Outstanding	<u>\$ 1,921,420</u>	<u>\$ 2,186,428</u>

**COUNTY OF GLENN**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2012**

**8. 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, 2012. 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, 2011	For the Year Through June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
<u>VW 1116 0110 - Victim Witness</u>						
Personal services	\$ -	\$ 76,664	\$ 76,664	\$ 46,681	\$ 29,983	\$ -
Operating expenses	-	29,269	29,269	663	28,606	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 105,933</u>	<u>\$ 105,933</u>	<u>\$ 47,344</u>	<u>\$ 58,589</u>	<u>\$ -</u>
<u>AT 1007 0110 - Child Abuse Treatment Program</u>						
Personal services	\$ 62,588	\$ 35,474	\$ 98,062	\$ 24,153	\$ -	\$ 11,321
Operating expenses	30,430	9,626	40,056	9,626	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 93,018</u>	<u>\$ 45,100</u>	<u>\$ 138,118</u>	<u>\$ 33,779</u>	<u>\$ -</u>	<u>\$ 11,321</u>
<u>AT 1108 0110 - Child Abuse Treatment Program</u>						
Personal services	\$ -	\$ 115,352	\$ 115,352	\$ 82,433	\$ -	\$ 32,919
Operating expenses	-	8,061	8,061	8,061	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 123,413</u>	<u>\$ 123,413</u>	<u>\$ 90,494</u>	<u>\$ -</u>	<u>\$ 32,919</u>
<u>DC 1122 0110 - Special Investigations</u>						
Personal services	\$ -	\$ 110,079	\$ 110,079	\$ 110,079	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 110,079</u>	<u>\$ 110,079</u>	<u>\$ 110,079</u>	<u>\$ -</u>	<u>\$ -</u>
<u>D1 1001 0110 - Adult Drug Court</u>						
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	3,900	26,527	30,427	26,527	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 3,900</u>	<u>\$ 26,527</u>	<u>\$ 30,427</u>	<u>\$ 26,527</u>	<u>\$ -</u>	<u>\$ -</u>



**COUNTY OF GLENN**  
**Notes to Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2012**

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

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2011	For the Year Through June 30, 2012	Cumulative As of June 30, 2012	Federal Share	State Share	County Share
<u>ZA 0901 0110 - Special Investigation</u>						
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	89,625	75,807	165,432	75,807	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 89,625</u>	<u>\$ 75,807</u>	<u>\$ 165,432</u>	<u>\$ 75,807</u>	<u>\$ -</u>	<u>\$ -</u>
<u>ZP 0901 0110 - Evidence Based Adult Supervision Program</u>						
Personal services	\$ 6,693	\$ 48,998	\$ 55,691	\$ 48,998	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ 6,693</u>	<u>\$ 48,998</u>	<u>\$ 55,691</u>	<u>\$ 48,998</u>	<u>\$ -</u>	<u>\$ -</u>
<u>ZO 0901 0110 - JAP-OTP</u>						
Personal services	\$ -	\$ 15,139	\$ 15,129	\$ 15,139	\$ -	\$ -
Operating expenses	-	14,201	14,201	14,201	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 29,340</u>	<u>\$ 29,340</u>	<u>\$ 29,340</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF GLENN**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**I. SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

**Status**

- |  |             |
|--|-------------|
| 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:   |             |
| All major programs   | Unqualified |
| 3. Any audit findings disclosed including those that are required to be reported in accordance with OMB Circular A-133 Section 510(a)? | [ gu        |
| 4. Identification of major programs:   |             |
| 10.561 State Administrative Matching Grants for Supplemental Nutrition Assistance Program  |             |
| 10.665 Schools and Roads - Grants to States  |             |
| 14.228 Community Development Block Grants/State’s Program and Non Entitlement Grants in Hawaii   |             |
| 14.257 ARRA - Homelessness Prevention and Rapid Re-Housing Program (HPRP)  |             |
| 81.042 Weatherization Assistance for Low-Income Persons  |             |
| 93.243 Substance Abuse and Mental Health Services - Projects of National and Regional Significance                                     |             |
| 93.558 Temporary Assistance for Needy Families   |             |
| 93.563 Child Support Enforcement   |             |
| 93.658 Foster Care - Title IV-E  |             |
| 93.659 Adoption Assistance   |             |

**COUNTY OF GLENN**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**I. SUMMARY OF AUDITOR'S RESULTS (CONTINUED)**

- |   |           |
|---|-----------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs?       | \$474,023 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No        |

**II. FINANCIAL STATEMENT FINDINGS**

- |   |          |
|---|----------|
| Prior Period Adjustment (Material Weakness) | 12-FS-01 |
| Accruals (Material Weakness)                | 12-FS-02 |
| Capital Assets (Material Weakness)          | 12-FS-03 |
| Property Tax Roll (Significant Deficiency)  | 12-FS-04 |

**III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS**

- |  |          |
|--|----------|
| 14.228 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 12-SA-01 |
|--|----------|

**COUNTY OF GLENN**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**12-FS-01 Prior Period Adjustments (Material Weakness)**

**Condition**

During our audit we noted the County made material prior period adjustments to correct capital assets, correct deferred revenue, record loans receivable attributable to business assistance loans, and correct the prior year recording of a capital lease.

**Cause**

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

**Criteria**

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

**Effect of Condition**

Governmental activities and internal service fund beginning net assets were restated as of July 1, 2010.

**Recommendation**

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.

**Corrective Action Plan**

The County concurs. The Administrative Procedures Manual will be amended so as to require those departments utilizing subsidiary ledgers to perform a monthly reconciliation of the subsidiary ledger to the general ledger, to perform any necessary journal adjustments monthly and to submit same monthly to the Department of Finance for posting to the general ledger. The monthly reconciliations should eliminate most causes for prior period adjustments.

**12-FS-02 Accruals (Material Weakness)**

**Condition**

The general ledger as presented for audit contained misstatements in accounts receivable, accounts payable and deferred revenue.

**Cause**

The County did not accurately review accounts receivable, accounts payable and deferred revenues as recorded in the general ledger.



**COUNTY OF GLENN**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**12-FS-02 Accruals (Material Weakness) (Continued)**

**Criteria**

Government auditing standards require independent auditors to evaluate unadjusted misstatements of financial statements and to make a determination of whether the net unadjusted audit differences cause the financial statements to be materially misstated.

**Effect of Condition**

Accounts receivable, accounts payable and deferred revenue balances were misstated and required adjustment.

**Recommendation**

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.

**Corrective Action Plan**

The County concurs. The departments will be required to perform a monthly reconciliation of the subsidiary to the general ledger, to perform any necessary journal adjustments monthly and to submit same monthly to the Department of Finance for posting to the general ledger. Additionally, the accrual period for accounts receivable and accounts payable will be extended by one week to account for any delayed invoices received or billings posted. It should be noted that this will likely have a deleterious effect on the timeliness of the period 12 close as those late received items may require additional journals.

**12-FS-03 Capital Assets (Material Weakness)**

**Condition**

During our audit we noted as of the date of fieldwork, complete records for capital assets and accumulated depreciation were unavailable for audit.

**Cause**

The County had not maintained complete and current records of capital assets and accumulated depreciation.

**Criteria**

An effective internal control system over capital assets requires that complete and accurate capital asset records be maintained and reconciled to the general ledger. Also, capital asset records should be available at the time of audit fieldwork.

**COUNTY OF GLENN**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**12-FS-03 Capital Assets (Material Weakness) (Continued)**

**Effect of Condition**

Adjustments were required to correct the cost of capital assets. Also, there were delays in finalizing the audit report due to incomplete capital asset records.

**Recommendation**

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.

**Corrective Action Plan**

The County concurs. Manual schedules will be consolidated and reconciled to the audited financial schedules. Further we will examine the feasibility of implementing a fixed asset module within the existing general ledger/budgeting system.

**12-FS-04 Property Tax Roll (Significant Deficiency)**

**Condition**

At the time of our fieldwork we noted that the Secured and Abstract Secured property tax rolls were not reconciled to the Property Tax Resources fund. Also, interest earnings of approximately \$106,000 had accumulated in the fund that should have been transferred to the Tax Loss Reserve fund.

**Cause**

The County had not done a complete reconciliation of the Property Tax Resources fund.

**Criteria**

The reconciliation of the property tax rolls is to include apportioning all monies held in the fund.

**Effect of Condition**

The risk of errors or irregularities occurring and not being detected is increased when the tax roll is not completely reconciled. Also, approximately \$106,000 was not transferred to the Tax Loss Reserve fund.

**Recommendation**

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.

**Corrective Action Plan**

The County concurs. The property tax rolls were balanced. However, the Tax Loss Reserves fund was overlooked while reconciling tax apportionment. It will be corrected in future periods.

**COUNTY OF GLENN**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2012**

**12-SA-01**

**Name:** COMMUNITY DEVELOPMENT BLOCK GRANT/STATE'S PROGRAM AND NON-ENTITLEMENT GRANTS IN HAWAII  
**CFDA #:** 14.228  
**Federal Grantor:** U.S. Department of Housing and Urban Development  
**Pass Through Entity:** State Department of Housing and Community Development  
**Award No.:** Various  
**Year:** 2011/2012

**Condition**

During our audit of CDBG loans receivable files, we noted that documentation of homeowner's insurance was missing from one of the ten files tested.

**Perspective**

Appropriate monitoring of loans receivable was inadequate.

**Criteria**

The loan promissory note requires that loan recipients maintain homeowner's insurance on the property acquired with loan funds.

**Effect of Condition**

The County was not verifying that loan recipients were maintaining homeowner's insurance as required in the loan promissory note.

**Questioned Costs**

No costs are questioned. All ten loan recipients were eligible to receive CDBG loans. The problem was that the County was not verifying compliance with the requirements of the loan promissory note.

**Recommendation**

We recommend that the County verify that all CDBG loan recipients have the required homeowner's insurance and maintain documentation on an annual basis.

**Corrective Action Plan**

The County concurs. The County will at least annually test compliance with the requirements of the loan promissory note.

**COUNTY OF GLENN**  
**Status of Prior Year Recommendations**  
**For the Year Ended June 30, 2012**

**Audit Reference**

**Status of Prior Audit Recommendations**

---

**2010-01**

**Internal Controls Over Financial Reporting**

**Recommendation**

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. We also recommend that the County keep up to date with current accounting pronouncements and hire more accounting personnel.

**Status**

Not Implemented

**2010-03**

**Internal Controls Over Financial Reporting on Accounts Receivable and Accrued Liabilities**

**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 payable 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.

**Status**

In Progress



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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-1755(DOE-WX)**  
**For the Period July 1, 2010 Through June 30, 2012**

	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 9,557	\$ 405	\$ 9,962
Total Revenue	<u>\$ 9,557</u>	<u>\$ 405</u>	<u>\$ 9,962</u>
<u>Expenditures</u>			
Administrative costs	\$ 785	\$ 433	\$ 1,218
Program Costs:			
Outreach	-	-	-
Training and technical assistance	3,937	-	3,937
Major vehicle and field equipment (less than \$5,000)	-	-	-
Workers compensation	157	-	157
Intake	-	-	-
Direct program activities	4,650	-	4,650
Health and safety activities	-	-	-
General/operating expenditures	-	-	-
Total Program Costs	<u>8,744</u>	<u>-</u>	<u>8,744</u>
Total Expenditures	<u>\$ 9,529</u>	<u>\$ 433</u>	<u>\$ 9,962</u>

**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, 2012**

	<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>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 148,496	\$ 391,944	\$ 633,612	\$ 1,174,052
Total Revenue	<u>\$ 148,496</u>	<u>\$ 391,944</u>	<u>\$ 633,612</u>	<u>\$ 1,174,052</u>
<u>Expenditures</u>				
Administrative costs	\$ 6,565	\$ 25,216	\$ 42,065	\$ 73,846
Program Costs:				
Client education	3,724	29,070	26,741	59,535
Outreach	15,211	18,815	26,186	60,212
Training and technical assistance	18,469	520	4,374	23,363
Major vehicle and field equipment (less than \$5,000)	-	4,997	5,556	10,553
Major vehicle and field equipment (more than \$5,000)	-	31,114	27,975	59,089
Workers compensation	2,153	893	7,531	10,577
Intake	6,084	4,556	13,470	24,110
Direct program activities	138,159	150,946	265,063	554,168
Health and safety activities	7,463	8,639	144,020	160,122
General/operating expenditures	-	75,818	112,280	188,098
Total Program Costs	<u>191,263</u>	<u>325,368</u>	<u>633,196</u>	<u>1,149,827</u>
Total Expenditures	<u>\$ 197,828</u>	<u>\$ 350,584</u>	<u>\$ 675,261</u>	<u>\$ 1,223,673</u>

**COUNTY OF GLENN**  
**Supplemental Statement of Revenue and Expenditure**  
**CSD Contract No. 10B-5605 (WX) (LIHEAP)**  
**For the Period January 1, 2010 Through June 30, 2012**

	<u>January 1 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 84,054	\$ 231,430	\$ 1,332	\$ 316,816
Total Revenue	<u>\$ 84,054</u>	<u>\$ 231,430</u>	<u>\$ 1,332</u>	<u>\$ 316,816</u>
<u>Expenditures</u>				
Administrative costs	\$ 4,371	\$ 19,731	\$ 1,244	\$ 25,346
Program Costs:				
Intake	1,351	4,984	-	6,335
Outreach	101	15,745	-	15,846
Training and technical assistance	1,595	4,467	-	6,062
Direct program activities	70,587	178,506	-	249,093
Vehicle and equipment - acquisition costs	-	2,360	140	2,500
Workers' compensation	1,009	1,691	-	2,700
Lodging and per diem	8,978	-	-	8,978
Total Program Costs	<u>83,621</u>	<u>207,753</u>	<u>140</u>	<u>291,514</u>
Total Expenditures	<u>\$ 87,992</u>	<u>\$ 227,484</u>	<u>\$ 1,384</u>	<u>\$ 316,860</u>

**COUNTY OF GLENN**  
**Supplemental Statement of Revenue and Expenditure**  
**CSD Contract No. 10B-5605 (ECIP/HEAP)**  
**For the Period January 1, 2010 Through June 30, 2012**

	<u>January 1 through June 30, 2010</u>	<u>July 1, 2010 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>				
Grant revenue	\$ 168,027	\$ 327,400	\$ 12,164	\$ 507,591
Total Revenue	<u>\$ 168,027</u>	<u>\$ 327,400</u>	<u>\$ 12,164</u>	<u>\$ 507,591</u>
<u>Expenditures</u>				
Assurance 16 costs:				
Assurance 16 activities	\$ 21,001	\$ 42,014	\$ -	\$ 63,015
Administrative costs EHA 16:				
Administrative costs	5,683	27,960	5,120	38,763
Intake:				
Intake costs	2,738	14,904	-	17,642
Outreach:				
Outreach	4,387	39,718	-	44,105
ECIP/HEAP:				
ECIP EHCS cooling service repair/replacement	3,429	18,155	-	21,584
ECIP EHCS heating service repair/replacement	28,724	74,712	-	103,436
ECIP Wood, propane, and oil payments	101,500	62,329	500	164,329
HEAP Wood, propane, and oil payments	7,500	41,671	6,500	55,671
Total ECIP/HEAP	<u>141,153</u>	<u>196,867</u>	<u>7,000</u>	<u>345,020</u>
Total Expenditures	<u>\$ 174,962</u>	<u>\$ 321,463</u>	<u>\$ 12,120</u>	<u>\$ 508,545</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, 2012**

	<b>January 1 through June 30, 2011</b>	<b>July 1, 2011 through June 30, 2012</b>	<b>Totals</b>
<u>Revenue</u>			
Grant revenue	\$ 46,169	\$ 74,699	\$ 120,868
Total Revenue	\$ 46,169	\$ 74,699	\$ 120,868
<u>Expenditures</u>			
Administrative costs	\$ 5,068	\$ 16,179	\$ 21,247
Program Costs:			
Intake	2,742	3,929	6,671
Outreach	8,282	9,788	18,070
Training and technical assistance	-	8,473	8,473
Direct program activities	16,276	48,635	64,911
Workers' compensation	81	1,655	1,736
Total Program Costs	27,381	72,480	99,861
Total Expenditures	\$ 32,449	\$ 88,659	\$ 121,108

**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, 2012**

	<u>January 1 through June 30, 2011</u>	<u>July 1, 2011 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 81,490	\$ 296,909	\$ 378,399
Total Revenue	<u>\$ 81,490</u>	<u>\$ 296,909</u>	<u>\$ 378,399</u>
<u>Expenditures</u>			
Assurance 16 costs:			
Assurance 16 activities	\$ 12,911	\$ 40,575	\$ 53,486
Administrative costs EHA 16:			
Administrative costs	2,887	18,534	21,421
Intake:			
Intake costs	7,089	8,840	15,929
Outreach:			
Outreach	16,342	23,467	39,809
ECIP/HEAP:			
ECIP EHCS cooling service repair/replacement	1,585	466	2,051
ECIP EHCS heating service repair/replacement	10,414	8,756	19,170
ECIP water heater repair/replacement	-	5,344	5,344
ECIP EHCS other program costs		2,699	2,699
ECIP Wood, propane, and oil payments	26,500	117,998	144,498
HEAP Wood, propane, and oil payments	500	40,000	40,500
Total ECIP/HEAP	<u>38,999</u>	<u>175,263</u>	<u>214,262</u>
Total Expenditures	<u>\$ 78,228</u>	<u>\$ 266,679</u>	<u>\$ 344,907</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, 2012**

	<u>January 1 through June 30, 2012</u>	<u>Totals</u>
<u>Revenue</u>		
Grant revenue	\$ 3,311	\$ 3,311
Total Revenue	<u>\$ 3,311</u>	<u>\$ 3,311</u>
<u>Expenditures</u>		
Administrative costs	\$ 3,695	\$ 3,695
Program Costs:		
Intake	227	227
Outreach	<u>1,295</u>	<u>1,295</u>
Total Program Costs	<u>1,522</u>	<u>1,522</u>
Total Expenditures	<u>\$ 5,217</u>	<u>\$ 5,217</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, 2012**

	<b>January 1 through June 30, 2012</b>	<b>Totals</b>
<u>Revenue</u>		
Grant revenue	\$ 32,094	\$ 32,094
Total Revenue	<u>\$ 32,094</u>	<u>\$ 32,094</u>
<u>Expenditures</u>		
Assurance 16 costs:		
Assurance 16 activities	\$ 16,828	\$ 16,828
Administrative costs EHA 16:		
Administrative costs	2,166	2,166
Intake:		
Intake	3,060	3,060
Outreach:		
Outreach	3,276	3,276
ECIP/HEAP:		
ECIP EHCS Heating service repair/replacement	-	-
ECIP Wood, propane, and oil payments	35,100	35,100
HEAP Wood, propane, and oil payments	1,600	1,600
Total ECIP/HEAP	<u>36,700</u>	<u>36,700</u>
Total Expenditures	<u>\$ 62,030</u>	<u>\$ 62,030</u>

**COUNTY OF GLENN**  
**Supplemental Statement of Revenue and Expenditure**  
**CSD Contract No. 11F-4212 (CSBG)**  
**For the Period January 1, 2011 Through December 31, 2011**

	<b>January 1 through June 30, 2011</b>	<b>July 1 through December 31, 2011</b>	<b>Totals</b>
<u>Revenue</u>			
Grant revenue	\$ 91,253	\$ 163,733	\$ 254,986
Total Revenue	<u>\$ 91,253</u>	<u>\$ 163,733</u>	<u>\$ 254,986</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 31,721	\$ 61,632	\$ 93,353
Fringe benefits	12,775	25,512	38,287
Operating expenses	19,661	28,488	48,149
Other costs	<u>24,807</u>	<u>29,920</u>	<u>54,727</u>
Total Administrative Costs	<u>88,964</u>	<u>145,552</u>	<u>234,516</u>
Program Costs:			
Subcontractor services	<u>2,289</u>	<u>18,181</u>	<u>20,470</u>
Total Program Costs	<u>2,289</u>	<u>18,181</u>	<u>20,470</u>
Total Expenditures	<u>\$ 91,253</u>	<u>\$ 163,733</u>	<u>\$ 254,986</u>

**COUNTY OF GLENN**  
**Supplemental Statement of Revenue and Expenditure**  
**CSD Contract No. 12F-4411 (CSBG)**  
**For the Period January 1, 2012 Through June 30, 2012**

	<b>January 1 through June 30, 2012</b>	<b>Totals</b>
<u>Revenue</u>		
Grant revenue	\$ 95,699	\$ 95,699
Total Revenue	<u>\$ 95,699</u>	<u>\$ 95,699</u>
<u>Expenditures</u>		
Administrative Costs:		
Salaries and wages	\$ 54,590	\$ 54,590
Fringe benefits	25,302	25,302
Operating expenses	19,137	19,137
Qj gt"equu	<u>34,503</u>	<u>34,503</u>
Total Administrative Costs	<u>133,532</u>	<u>133,532</u>
Program Costs:		
Subcontractor services	<u>564</u>	<u>564</u>
Total Program Costs	<u>564</u>	<u>564</u>
Total Expenditures	<u>\$ 134,096</u>	<u>\$ 134,096</u>