

COUNTY OF GLENN, CALIFORNIA

Single Audit Reports
(OMB Circular A-133)

For the Fiscal Year Ended June 30, 2005

**COUNTY OF GLENN, CALIFORNIA
SINGLE AUDIT REPORTS
(OMB CIRCULAR A-133)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

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COUNTY OF GLENN, CALIFORNIA

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2005

Federal Agency Pass-Through Agency Federal Program Title	CFDA Number	Program Expenditures
U.S. Department of Agriculture		
Passed through State Department of Social Services:		
Food Stamps	10.551	\$ 2,301,529
State Administrative Matching Grants for Food Stamps Program	10.561	<u>266,158</u>
Total Food Stamps Cluster		<u>2,567,687</u>
 National School Lunch Program	 10.555	 <u>27,207</u>
Passed through State Controller's Office:		
Schools and Roads - Grants to States	10.665	<u>305,281</u>
Total U.S. Department of Agriculture		<u>2,900,175</u>
U.S. Department of Housing and Urban Development		
Passed through the State Department of Housing and Community Development:		
Community Development Block Grants/State's Program (02-STBG-1700)	14.228	75,076
Community Development Block Grants/State's Program (01-STBG-1679)	14.228	10,054
Community Development Block Grants/State's Program (03-STBG-1821)	14.228	170,442
Community Development Block Grants/State's Program (00-STBG-1483)	14.228	<u>39,011</u>
Subtotal		<u>294,583</u>
 Section 8 Housing Choice Vouchers	 14.871	 <u>87,859</u>
Total U.S. Department of Housing and Urban Development		<u>382,442</u>
U.S. Department of Interior		
Direct:		
Payments in Lieu of Taxes	15.226	<u>119,754</u>
U.S. Department of Justice		
Passed through State Office of Emergency Services:		
Crime Victim Assistance	16.575	134,357
Victim Witness	16.575	<u>36,372</u>
Subtotal		<u>170,729</u>
 Drug Control and System Improvement - Formula Grant	 16.579	 184,671
Probation and Specialized Units	16.579	<u>71,893</u>
Subtotal		<u>256,564</u>
Passed through Office of Justice Programs:		
Drug Court Discretionary Grant Program	16.585	<u>203</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN, CALIFORNIA

Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2005

Federal Agency Pass-Through Agency Federal Program Title	CFDA Number	Program Expenditures
U.S. Department of Justice (Continued)		
Direct:		
Public Safety Partnership and Community Policing Grants	16.710	3,791
Total U.S. Department of Justice		431,287
U.S. Department of Labor		
Direct:		
Workforce Investment Act	17.258	836,855
U.S. Department of Transportation		
Passed through State Department of Transportation:		
Highway Planning and Construction	20.205	42,843
U.S. Department of Energy		
Direct:		
Federal Emergency Management Food and Shelter Program - #05C-1564	81.042	12,614
Federal Emergency Management Food and Shelter Program - #04C-1514	81.042	5,457
Subtotal		18,071
Passed through State Department of Economic Opportunity:		
Weatherization Assistance for Low-Income Persons	81.042	51,553
Total U.S. Department of Energy		69,624
U.S. Department of Health and Human Services		
Direct:		
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	803,359
Passed through State Department of Social Services:		
Promoting Safe and Stable Families	93.556	364,602
Temporary Assistance for Needy Families	93.558	3,972,748
Child Support Enforcement	93.563	506,616
Community Based Child Abuse Prevention Grants - Office of Child Abuse Prevention		
Small Counties Initiative	93.590	119,996
Child Welfare Services - State Grants	93.645	29,892
Foster Care - Title IV-E	93.658	1,163,243
Adoption Assistance Program	93.659	287,995
Social Services Block Grant	93.667	61,222
Chafee Foster Care Independence Program	93.674	34,596
Subtotal		6,540,910

See accompanying notes to the Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN, CALIFORNIA

Schedule of Expenditures of Federal Awards (Continued)
For the Fiscal Year Ended June 30, 2005

Federal Agency Pass-Through Agency Federal Program Title	CFDA Number	Program Expenditures
U.S. Department of Health and Human Services (Continued)		
Passed through State Department of Health Services:		
Maternal and Child Health Federal Consolidated Programs	93.110	143,387
Medical Assistance Program - IHSS XIX & SD	93.778	63,012
Medical Assistance Program	93.778	575,560
Subtotal		638,572
Passed through State Department of Mental Health:		
Block Grants for Community Mental Health Services (SAMSHA)	93.958	107,658
Passed through State Department of Community Services and Development:		
Low-Income Home Energy Assistance - #05B-5314 (WX)	93.568	86,474
Low-Income Home Energy Assistance - #05B-5314 (Assurance 16)	93.568	24,226
Low-Income Home Energy Assistance - #05B-5314 (ECIP/WPO/FRR)	93.568	171,542
Low-Income Home Energy Assistance - #05B-5314 (HEAP Outreach)	93.568	2,474
Low-Income Home Energy Assistance - #04B-5265 (WX)	93.568	114,710
Low-Income Home Energy Assistance - #04B-5265 (ECIP/WPO/FRR)	93.568	136,098
Low-Income Home Energy Assistance - #04B-5265 (Assurance 16)	93.568	17,880
Low-Income Home Energy Assistance - #04B-5265 (HEAP Outreach)	93.568	14,500
Subtotal		567,904
Community Services Block Grant - #05F-4612	93.569	109,761
Community Services Block Grant - #04F-4497	93.569	32,716
Community Services Block Grant - #04F-4437	93.569	83,274
Subtotal		225,751
Passed through State Department of Alcohol and Drug Abuse Programs:		
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	475,368
Total U.S. Department of Health and Human Services		9,502,909
U.S. Department of Homeland Security		
Passed through State Office of Emergency Services:		
State Domestic Preparedness Equipment Support Program	97.004	120,400
Total Expenditures of Federal Awards		\$ 14,406,289

See accompanying notes to the Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN, CALIFORNIA
 NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) for the fiscal year ended June 30, 2005, includes the federal grant activity of the County of Glenn (County). Expenditures of federal awards received directly from federal agencies, as well as expenditures of federal awards passed through other governmental agencies, are included on the SEFA.

NOTE 2 – BASIS OF ACCOUNTING

The accompanying SEFA 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.

NOTE 3 – CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)

The CFDA numbers included in the accompanying SEFA were determined based on the program name, review of grant contract information and Office of Management and Budget's Catalog of Federal Domestic Assistance.

NOTE 4 – FOOD STAMP COUPONS

The County is under contract with the Sacramento Development Corporation to issue and maintain inventory of food stamp coupons. The County issued food coupons valued at \$2,301,529 for the fiscal year ended June 30, 2005. This amount is for information only as receipts and issuances of food coupons are not recorded in the County's financial records.

NOTE 5 – RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with amounts reported in the County's basic financial statements.

**NOTE 6 – OFFICE OF EMERGENCY SERVICES GRANTS DISCLOSURE
 FOR FEDERAL GRANTS**

The following represents expenditures for the Victim Witness program, CFDA No. 16.575, for the fiscal year ended June 30, 2005:

A. Grant No.: VW04090110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 69,762	\$ 64,547	\$ 5,215
Operating expenses	32,392	30,414	1,978
Totals	<u>\$ 102,154</u>	<u>\$ 94,961</u>	<u>\$ 7,193</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

NOTE 6 – OFFICE OF EMERGENCY SERVICES GRANTS DISCLOSURE
FOR FEDERAL GRANTS (Continued)

<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Federal share (38.3%)	\$ 39,127	\$ 36,372	\$ 2,755
State share (61.7%)	63,027	58,589	4,438
Totals	<u>\$ 102,154</u>	<u>\$ 94,961</u>	<u>\$ 7,193</u>

The federal portion of \$36,372 for the fiscal year ended June 30, 2005 has been reported in the Schedule of Expenditures of Federal Awards.

The following represents expenditures for the Drug Control and System Improvement program, CFDA No. 16.579, for the fiscal year ended June 30, 2005:

B. Grant No.: DC04150110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 155,134	\$ 155,134	\$ -
Operating expenses	29,537	29,537	-
Totals	<u>\$ 184,671</u>	<u>\$ 184,671</u>	<u>\$ -</u>

The federal portion of \$184,671 for the fiscal year ended June 30, 2005 has been reported in the Schedule of Expenditures of Federal Awards.

The following represents expenditures for the Probation and Specialized Unit program, CFDA No. 16.579, for the fiscal year ended June 30, 2005:

C. Grant No.: PU03020110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 102,641	\$ 102,641	\$ -
Operating expenses	4,026	4,026	-
Totals	<u>\$ 106,667</u>	106,667	<u>\$ -</u>
Less: Reported prior period		<u>(82,881)</u>	
Reported this period		<u>\$ 23,786</u>	

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

NOTE 6 – OFFICE OF EMERGENCY SERVICES GRANTS DISCLOSURE
FOR FEDERAL GRANTS (Continued)

<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Federal share (75%)	\$ 80,000	\$ 80,000	\$ -
County share (25%)	26,667	26,667	-
Totals	<u>\$ 106,667</u>	<u>\$ 106,667</u>	<u>\$ -</u>

The federal portion of \$16,828 for the fiscal year ended June 30, 2005 has been reported in the Schedule of Expenditures of Federal Awards.

D. Grant No.: PU04030110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 80,688	\$ 68,147	\$ 12,541
Operating expenses	1,232	1,232	-
Totals	<u>\$ 81,920</u>	<u>\$ 69,379</u>	<u>\$ 12,541</u>

<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Federal share (75%)	\$ 61,440	\$ 55,065	\$ 6,375
County share (25%)	20,480	14,314	6,166
Totals	<u>\$ 81,920</u>	<u>\$ 69,379</u>	<u>\$ 12,541</u>

The following represents expenditures for the Crime Victim Assistance program, CFDA No. 16.575, for the fiscal year ended June 30, 2005:

E. Grant No.: AT03040110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 146,926	\$ 146,926	\$ -
Operating expenses	97,981	97,981	-
Totals	<u>\$ 244,907</u>	<u>\$ 244,907</u>	<u>\$ -</u>
Less: Reported prior period		<u>(168,924)</u>	
Reported this period		<u>\$ 75,983</u>	

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

NOTE 6 – OFFICE OF EMERGENCY SERVICES GRANTS DISCLOSURE
FOR FEDERAL GRANTS (Continued)

<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Federal share (80%)	\$ 195,926	\$ 195,926	\$ -
County share (20%)	48,981	48,981	-
Totals	<u>\$ 244,907</u>	<u>\$ 244,907</u>	<u>\$ -</u>

The federal portion of \$63,289 for the fiscal year ended June 30, 2005 has been reported in the Schedule of Expenditures of Federal Awards.

F. Grant No.: AT04050110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 52,067	\$ 52,067	\$ -
Operating expenses	36,769	36,769	-
Totals	<u>\$ 88,836</u>	<u>\$ 88,836</u>	<u>\$ -</u>

<u>Funding Source</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Federal share (80%)	\$ 71,068	\$ 71,068	\$ -
County share (20%)	17,768	17,768	-
Totals	<u>\$ 88,836</u>	<u>\$ 88,836</u>	<u>\$ -</u>

NOTE 7 – OFFICE OF EMERGENCY SERVICES GRANTS DISCLOSURE
FOR STATE GRANTS

The following represents expenditures for the Vertical Prosecution program, for the year ended June 30, 2005:

A. Grant No.: VB04020110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 31,153	\$ 31,153	\$ -
Operating expenses	11,562	11,562	-
Totals	<u>\$ 42,715</u>	<u>\$ 42,715</u>	<u>\$ -</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE**

The accompanying supplemental schedules of revenues and expenditures reflect additional detail of expenditures as required by the California State Department of Community Services and Development.

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #05B-5314 (WX)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 - DEPARTMENT OF COMMUNITY SERVICES AND
 DEVELOPMENT DISCLOSURE (Continued)**

July 1, 2004
 to
June 30, 2005

REVENUES

Grant revenues	\$	53,143
Carryover		<u>4,486</u>
Total revenues	\$	<u><u>57,629</u></u>

EXPENDITURES

ADMINISTRATION

Salaries and wages	\$	<u>5,806</u>
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PROGRAM

Intake		2,489
Program costs		77,212
Outreach		397
Workers compensation		<u>570</u>
Total program		<u>80,668</u>
Total contract	\$	<u><u>86,474</u></u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #05B-5314 (ASSURANCE 16)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 - DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE (Continued)**

	July 1, 2004 to June 30, 2005
REVENUES	
Grant revenues	\$ 24,226
EXPENDITURES	
PROGRAM	
Assurance 16 activities	\$ 24,226

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #05B-5314 (ECIP/WPO/FRR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
 DEVELOPMENT DISCLOSURE (Continued)**

July 1, 2004
 to
June 30, 2005

REVENUES

Grant revenues	\$ 175,042
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EXPENDITURES

ADMINISTRATION

Salaries and wages	\$ 12,161
Intake	<u>9,182</u>

Total administration	<u>21,343</u>
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PROGRAM

Outreach costs	13,292
Wood/propane/oil	134,000
Heating repair/replacement	<u>2,907</u>

Total program	<u>150,199</u>
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Total contract	<u>\$ 171,542</u>
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COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #05B-5314 (HEAP OUTREACH)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE (Continued)**

July 1, 2004
to
June 30, 2005

REVENUES

Grant revenues	<u>\$ 2,474</u>
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EXPENDITURES

PROGRAM	
Outreach costs	<u>\$ 2,474</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #04B-5265 (WX)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE (Continued)**

REVENUES	July 1, 2003 to June 30, 2004	July 1, 2004 to June 30, 2005	Total Costs
Grant revenues	\$ 58,425	\$ 141,560	\$ 199,985
Interest revenues	-	120	120
 Total revenues	 <u>\$ 58,425</u>	 <u>\$ 141,680</u>	 <u>\$ 200,105</u>
 EXPENDITURES			
ADMINISTRATION			
Miscellaneous	\$ 6,382	\$ 9,594	\$ 15,976
Intake	-	3,921	3,921
 Total administration	 <u>6,382</u>	 <u>13,515</u>	 <u>19,897</u>
 PROGRAM			
Program costs	70,838	92,811	163,649
Outreach	3,689	4,462	8,151
Training	-	3,922	3,922
 Total program	 <u>74,527</u>	 <u>101,195</u>	 <u>175,722</u>
 Total contract	 <u>\$ 80,909</u>	 <u>\$ 114,710</u>	 <u>\$ 195,619</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #04B-5265 (ECIP/WPO/FRR)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
 DEVELOPMENT DISCLOSURE (Continued)**

REVENUES	July 1, 2003 to June 30, 2004	July 1, 2004 to June 30, 2005	Total Costs
Program income	\$ 97,574	\$ 168,308	\$ 265,882
Interest revenues	-	340	340
 Total revenues	 <u>\$ 97,574</u>	 <u>\$ 168,648</u>	 <u>\$ 266,222</u>
 EXPENDITURES			
ADMINISTRATION			
Miscellaneous	\$ 8,371	\$ 15,536	\$ 23,907
Intake	7,176	2,644	9,820
 Total administration	 <u>15,547</u>	 <u>18,180</u>	 <u>33,727</u>
 PROGRAM			
Outreach costs	6,816	14,253	21,069
Wood/propane/oil	93,181	77,572	170,753
Furnace repair/replacement	14,580	26,093	40,673
 Total program	 <u>114,577</u>	 <u>117,918</u>	 <u>232,495</u>
 Total contract	 <u>\$ 130,124</u>	 <u>\$ 136,098</u>	 <u>\$ 266,222</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #04B-5265 (ASSURANCE 16)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
 DEVELOPMENT DISCLOSURE (Continued)**

	July 1, 2003 to June 30, 2004	July 1, 2004 to June 30, 2005	Total Costs
REVENUES			
Grant revenues	\$ 11,921	\$ 27,329	\$ 39,250
Interest revenues	-	35	35
	<u>\$ 11,921</u>	<u>\$ 27,364</u>	<u>\$ 39,285</u>
EXPENDITURES			
PROGRAM			
Assurance 16 activities	<u>\$ 21,405</u>	<u>\$ 17,880</u>	<u>\$ 39,285</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #04B-5265 (HEAP OUTREACH)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE (Continued)**

	July 1, 2003 to June 30, 2004	July 1, 2004 to June 30, 2005	Total Costs
REVENUES			
Grant revenues	\$ 387	\$ 15,450	\$ 15,837
Interest revenues	-	13	13
	<u>\$ 387</u>	<u>\$ 15,463</u>	<u>\$ 15,850</u>
EXPENDITURES			
PROGRAM			
Outreach costs	\$ 1,350	\$ 1,364	\$ 2,714
Wood/propane/oil	-	13,136	13,136
	<u>\$ 1,350</u>	<u>\$ 14,500</u>	<u>\$ 15,850</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #05C-1564
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
 DEVELOPMENT DISCLOSURE (Continued)**

	July 1, 2004 to <u>June 30, 2005</u>
REVENUES	
Grant revenues	\$ <u>5,875</u>
EXPENDITURES	
ADMINISTRATION	
Salaries and wages	\$ <u>668</u>
PROGRAM	
Program activities	4,782
Miscellaneous	<u>7</u>
Total program	<u>4,789</u>
Total contract	<u>\$ 5,457</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #05F-4612
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
 DEVELOPMENT DISCLOSURE (Continued)**

July 1, 2004
 to
June 30, 2005

REVENUES

Grant revenues	\$ 109,761
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EXPENDITURES

ADMINISTRATION

Salaries and wages	\$ 56,072
Fringe benefits	<u>17,152</u>

Total administration	<u>73,224</u>
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PROGRAM

Travel	8,841
Space	1,855
Consumables	888
Equipment lease/purchase	571
Contract services	1,586
Subcontractors	8,701
Other	<u>14,095</u>

Total program	<u>36,537</u>
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Total contract	<u>\$ 109,761</u>
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COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #04C-1514
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
 DEVELOPMENT DISCLOSURE (Continued)**

	July 1, 2003 to June 30, 2004	July 1, 2004 to June 30, 2005	Total Costs
REVENUES			
Program income	\$ 2,382	\$ 23,953	\$ 26,335
Interest revenues	-	19	19
	<hr/>	<hr/>	<hr/>
Total revenues	<u>\$ 2,382</u>	<u>\$ 23,972</u>	<u>\$ 26,354</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	<u>\$ 443</u>	<u>\$ 874</u>	<u>\$ 1,317</u>
PROGRAM			
Measures	12,485	10,020	22,505
Financial audit	12	18	30
Health and safety	63	1,688	1,751
Liability insurance	10	14	24
Training and technical assistance	727	-	727
	<hr/>	<hr/>	<hr/>
Total program	<u>13,297</u>	<u>11,740</u>	<u>25,037</u>
	<hr/>	<hr/>	<hr/>
Total contract	<u>\$ 13,740</u>	<u>\$ 12,614</u>	<u>\$ 26,354</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #04F-4497
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 - DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE (Continued)**

	July 1, 2003 to <u>June 30, 2004</u>	July 1, 2004 to <u>June 30, 2005</u>	<u>Total Costs</u>
REVENUES			
Grant revenues	<u>\$ 43,387</u>	<u>\$ 32,779</u>	<u>\$ 76,166</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 3,670	\$ 18,558	\$ 22,228
Fringe benefits	<u>1,144</u>	<u>5,801</u>	<u>6,945</u>
Total administration	<u>4,814</u>	<u>24,359</u>	<u>29,173</u>
PROGRAM			
Travel	1,946	665	2,611
Consumables	97	209	306
Equipment lease/purchase	36,763	-	36,763
Contract services	202	-	202
Other	<u>1,216</u>	<u>7,483</u>	<u>8,699</u>
Total program	<u>40,224</u>	<u>8,357</u>	<u>48,581</u>
Total contract	<u>\$ 45,038</u>	<u>\$ 32,716</u>	<u>\$ 77,754</u>

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
CSD CONTRACT #04F-4437
FOR THE FISCAL YEAR ENDED JUNE 30, 2005

**NOTE 8 – DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE (Continued)**

	July 1, 2003 to June 30, 2004	July 1, 2004 to June 30, 2005	Total Costs
	<u> </u>	<u> </u>	<u> </u>
REVENUES			
Grant revenues	\$ 66,224	\$ 107,332	\$ 173,556
Interest revenue	-	168	168
	<u> </u>	<u> </u>	<u> </u>
Total revenues	<u>\$ 66,224</u>	<u>\$ 107,500</u>	<u>\$ 173,724</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 42,812	\$ 35,300	\$ 78,112
Fringe benefits	13,095	10,798	23,893
	<u> </u>	<u> </u>	<u> </u>
Total administration	<u>55,907</u>	<u>46,098</u>	<u>102,005</u>
PROGRAM			
Travel	5,024	5,705	10,729
Space	2,948	2,804	5,752
Consumables	4,912	1,254	6,166
Equipment lease/purchase	740	597	1,337
Contract services	2,179	2,042	4,221
Subcontractors	6,146	13,854	20,000
Other	12,594	10,920	23,514
	<u> </u>	<u> </u>	<u> </u>
Total program	<u>34,543</u>	<u>37,176</u>	<u>71,719</u>
Total contract	<u>\$ 90,450</u>	<u>\$ 83,274</u>	<u>\$ 173,724</u>



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Honorable Board of Supervisors
County of Glenn, California

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate discretely presented component unit and remaining fund information of the County of Glenn, California (County), as of and for the fiscal year ended June 30, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 8, 2005. Our report included an explanatory paragraph describing the implementation of a new accounting standard. 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 in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses.

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*.

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

Macias Gini & Company LLP

Certified Public Accountants

Sacramento, California

December 8, 2005



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Honorable Board of Supervisors
County of Glenn, California

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM, INTERNAL CONTROL OVER COMPLIANCE AND SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133

Compliance

We have audited the compliance of the County of Glenn, California (County), with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the fiscal year ended June 30, 2005. 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 on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the fiscal year ended June 30, 2005.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with 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 requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operations that we consider to be material weaknesses.

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 discretely presented component unit and remaining fund information of the County, as of and for the fiscal year ended June 30, 2005, and have issued our report thereon dated December 8, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use management, County Board of Supervisors, 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.

Macias Gini & Company LLP

Certified Public Accountants

Sacramento, California
December 8, 2005

**COUNTY OF GLENN, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

Section I – Summary of Auditor’s Results

Financial Statements

Type of auditor’s report issued:	Unqualified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Reportable condition(s) identified that are not considered to be material weaknesses?	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
• Material weakness(es) identified?	No
• Reportable condition(s) identified that are not considered to be material weaknesses?	None reported
Type of auditor’s 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 Circular A-133?	No

Identification of major programs:

Program Title	CFDA Number
Food Stamps Cluster	10.551/10.561
Work Investment Act - Adult Program	17.258
Temporary Assistance for Needy Families (TANF)	93.558
Medical Assistance Program	93.778

**COUNTY OF GLENN, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2005**

Section I – Summary of Auditor’s Results (Continued)

Dollar threshold used to distinguish between Type A and Type B programs:	\$432,189
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.