

**COUNTY OF GLENN  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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

The Honorable Board of Supervisors  
County of Glenn  
Willows, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Glenn (the County), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 9, 2022.

**Internal Control Over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

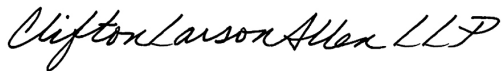
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



**CliftonLarsonAllen LLP**

Roseville, California  
June 9, 2022



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

The Honorable Board of Supervisors  
County of Glenn  
Willows, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of Glenn's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

***Auditors' Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

**Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance**

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 9, 2022, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Matters**

The supplementary schedules of the Department of Community Services and Development have not been subjected to auditing procedures applied in the audit of the *basic* financial statements and, accordingly, we express no opinion on them.



**CliftonLarsonAllen LLP**

Roseville, California  
June 9, 2022

**COUNTY OF GLENN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>				
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0143	\$ 10,686	\$ -
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0727-049-SF	7,207	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0270-006-SF	1,184	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-0709-019SF	3,886	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	19-0994-004-SF	630	-
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20-1036-006-SF	1,556	-
Subtotal Assistance Listing Number 10.025			25,149	-
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		964,473	-
Subtotal - SNAP Cluster			964,473	-
Passed through the State Department of Public Health:				
WIC Grants to States (WGS)	10.578	19-10149	633,112	-
Subtotal Assistance Listing Number 10.578			633,112	-
Passed through the State Controller's Office				
Schools and Roads - Grants to States	10.665		110,483	-
Subtotal - Forest Service Schools and Roads Cluster			110,483	-
Passed through the Department of Agriculture				
Community Facilities Loans and Grants	10.766		8,470,500	-
Community Facilities Loans and Grants	10.766		327,042	-
Subtotal - Community Facilities Loans and Grants Cluster			8,797,542	-
Total U.S. Department of Agriculture			\$ 10,530,759	\$ -
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants	14.228	16-CDBG-11149	\$ 371,152	\$ -
Community Development Block Grants/Entitlement Grants (program income)	14.228		13,361	-
Community Development Block Grants/Entitlement Grants (outstanding loan)	14.228		1,346,287	-
Subtotal Assistance Listing Number 14.228			1,730,800	-
Emergency Solutions Grant Program	14.231	18-ESG-12372	74,343	-
Emergency Solutions Grant Program	14.231	19-ESG-13147	6,816	-
Emergency Solutions Grant Program	14.231	20-ESGCV1-00023	44,675	-
Subtotal Assistance Listing Number 14.231			125,834	-
Home Investment Partnership Program (program income)	14.239		3,158	-
Home Investment Partnership Program (outstanding loan)	14.239		603,902	-
Subtotal Assistance Listing Number 14.239			607,060	-
Total U.S. Department of Housing and Urban Development			\$ 2,463,694	\$ -
<b><u>U.S. Department of the Interior</u></b>				
Direct Programs:				
Payments in Lieu of Taxes	15.226		\$ 531,275	\$ -
Title III Forest Reserves	15.234		105,219	-
National Wildlife Refuge Fund	15.659		17,586	-
Total U.S. Department of the Interior			\$ 654,080	\$ -
<b><u>U.S. Department of Justice</u></b>				
Passed through the Calico Center:				
Crime Victim Assistance	16.575		\$ 53,680	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF GLENN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
Passed through the Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	VW 19 24 0110	\$ 76,382	\$ -
Crime Victim Assistance	16.575	XC 19 02 0110	36,115	-
Crime Victim Assistance	16.575	AT19050110	90,210	-
Crime Victim Assistance	16.575	VW 20 250110	194,855	-
Crime Victim Assistance	16.575	XC 20 030110	54,916	-
Subtotal Assistance Listing Number 16.575			452,478	-
Passed through the State Department of Justice:				
Equitable Sharing Program	16.922		33,042	-
Total U.S. Department of Justice			\$ 539,200	\$ -
<b><u>U.S. Department of Labor</u></b>				
Passed through the North Central Counties Consortium:				
WIA Adult Program	17.258	20-02	\$ 187,568	\$ -
WIA Youth Activities	17.259	20-02	117,165	-
Subtotal - WIOA Cluster			304,733	-
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.277	20-02	331,254	-
Total U.S. Department of Labor			\$ 635,987	\$ -
<b><u>U.S. Department of Transportation</u></b>				
Passed through the State Department of Transportation:				
Airport Improvement Program	20.106	3-06-0279-007-2019	\$ 75,286	\$ -
Airport Improvement Program	20.106	3-06-0279-009-2019	43,819	-
Airport Improvement Program	20.106	3-06-0177-008-2020	30,000	-
Airport Improvement Program	20.106	3-06-0279-010-2020	30,000	-
Subtotal Assistance Listing Number 20.106			179,105	-
Highway Planning and Construction	20.205	BRLO-5911-047	2,724	-
Highway Planning and Construction	20.205	BRLO-5911-048	1,876	-
Highway Planning and Construction	20.205	BRLO-5911-049	5,713	-
Highway Planning and Construction	20.205	BRLO-5911-050	5,428	-
Highway Planning and Construction	20.205	BRLO-5911-056	15,025	-
Highway Planning and Construction	20.205	BRLO-5911-057	30,777	-
Highway Planning and Construction	20.205	BRLO-5911-058	47,786	-
Highway Planning and Construction	20.205	BRLO-5911-059	62,101	-
Highway Planning and Construction	20.205	BRLO-5911-063	38,640	-
Highway Planning and Construction	20.205	BR-NBIL-510	10,136	-
Highway Planning and Construction	20.205	BR-NBIL519	9,724	-
Highway Planning and Construction	20.205	BHLO-5911-031	36,363	-
Subtotal - Highway Planning and Construction Cluster			266,293	-
Total U.S. Department of Transportation			\$ 445,398	\$ -
<b><u>U.S. Department of Treasury</u></b>				
COVID-19 Coronavirus Relief Fund	21.019		\$ 3,005,569	\$ -
Total U.S. Department of Treasury			\$ 3,005,569	\$ -
<b><u>U.S. Department of Energy</u></b>				
Passed through the State Department of Community Services Development:				
Weatherization Assistance for Low-Income Persons	81.042	17C-4003	\$ 15,581	\$ -
Total U.S. Department of Energy			\$ 15,581	\$ -
<b><u>U.S. Department of Health and Human Services</u></b>				
Passed through the State Department of Public Health:				
Public Health Emergency Preparedness	93.069	17-10154	\$ 90,809	-
Immunization Cooperative Agreement	93.268	17-10072	65,707	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	6 NU50CK000539-01-08	\$ 96,474	\$ -
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	6 NU50CK000539-01-10	655,511	-
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease	93.323	6 NU50CK000539-02-07	32,131	-
Subtotal Assistance Listing Number 93.323			784,116	-
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	COVID-19-12	168,055	-
National Bioterrorism Hospital Preparedness Program	93.889	17-10154	148,393	-
COVID-19 Provider Relief Funds	93.498		58,808	-
Maternal and Child Health Services Block Grant to the States	93.994	202011	37,691	-
Passed through the State Department of Social Services:				
Guardianship Assistance	93.090		26,815	-
Promoting Safe and Stable Families	93.556		38,308	-
Temporary Assistance for Needy Families	93.558		4,363,230	-
Subtotal - TANF Cluster			4,363,230	-
Passed through the State Department of Social Services:				
Adoption and Legal Guardianship Incentive Payments	93.603		46,170	-
Stephanie Tubbs Jones Child Welfare Services Program	93.645		31,736	-
Foster Care - Title IV-E	93.658		487,534	-
Adoption Assistance	93.659		1,290,646	-
Social Services Block Grant	93.667		435,612	-
Chafee Foster Care Independence Program	93.674		3,706	-
Passed through the State Department of Health Care Services:				
Medical Assistance Program	93.778		1,494,811	-
Medicaid Administrative Activities	93.778	19-63031	7,450	-
Subtotal - Medicaid Cluster			1,502,261	-
Passed through the State Department of Health Care Services:				
Children's Health Insurance Program	93.767		23,073	-
Block Grants for Community Mental Health Services	93.958	CA20MAT260	24,767	-
Block Grants for Community Mental Health Services	93.958	CA20MAT261	26,348	-
Block Grants for Community Mental Health Services	93.958	CA20MAT262	39,907	-
Block Grants for Community Mental Health Services	93.958	CA20MAT263	13,625	-
Block Grants for Community Mental Health Services	93.958	CA20MAT264	31,996	-
Block Grants for Community Mental Health Services	93.958	CA20MAT265	13,568	-
Block Grants for Community Mental Health Services	93.958		176,604	-
Subtotal Assistance Listing Number 93.958			326,815	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	1B08TI083062-01	577,720	1,752
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	2001CACSES	498,646	-
Passed through the State Department of Community Services and Development:				
Low Income Home Energy Assistance	93.568	20B-2004 WX	104,572	-
Low Income Home Energy Assistance	93.568	20B-2004 EHA	169,477	-
Low Income Home Energy Assistance	93.568	20D-1004 WX	5,195	-
Low Income Home Energy Assistance	93.568	20D-1004 EHA	231	-
Low Income Home Energy Assistance	93.568	20U-2553 CARES	81,135	-
Low Income Home Energy Assistance	93.568	21B-5004	32,922	-
Subtotal Assistance Listing Number 93.568			393,532	-
Community Services Block Grant	93.569	20F-3011	143,954	-
Community Services Block Grant	93.569	20F-3011	32,000	-
Community Services Block Grant	93.569	21F-4011	89,469	-
Community Services Block Grant	93.569	20F-3650	113,409	-
Subtotal Assistance Listing Number 93.569			378,832	-
Total U.S. Department of Health and Human Services			\$ 11,778,215	\$ 1,752

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Passed Through to Subrecipients
<b><u>U.S. Social Security Administration</u></b>				
Passed through the State Department of Social Services:				
Supplemental Security Income	96.006		\$ 49,458	\$ -
Subtotal - Disability Insurance/SSI Cluster			<u>49,458</u>	<u>-</u>
Total U.S. Social Security Administration			<u>\$ 49,458</u>	<u>\$ -</u>
<b><u>U.S. Department of Homeland Security</u></b>				
Passed through the State Governor's Office of Emergency Services:				
Emergency Management Performance Grants	97.042	2019-0003	\$ 7,014	\$ -
Emergency Management Performance Grants	97.042	2020-0006	<u>\$ 64,811</u>	<u>-</u>
Subtotal Assistance Listing Number 97.042			71,825	-
Homeland Security Grant Program	97.067	2017-0083	61,981	-
Homeland Security Grant Program	97.067	2018-0054	<u>12,945</u>	<u>-</u>
Subtotal Assistance Listing Number 97.067			74,926	-
Total U.S. Department of Homeland Security			<u>\$ 146,751</u>	<u>\$ -</u>
<b>Total Expenditures of Federal Awards</b>			<b><u>\$ 30,264,692</u></b>	<b><u>\$ 1,752</u></b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**YEAR ENDED JUNE 30, 2021**

**NOTE 1 BASIS OF PRESENTATION**

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Glenn for the year ended June 30, 2021. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

**NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance for all awards with the exception of Assistance Listing 21.019, which follows criteria determined by the Department of Treasury for allowability of costs. Under these principles, certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 FEDERAL ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor. When no Assistance Listing number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

**NOTE 4 INDIRECT COST RATE**

The County did not elect to use the 10 percent de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance §200.510(6) requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

**COUNTY OF GLENN  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

**NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2021 as follows:

Assistance Listing Number	Federal Program	Outstanding Loans	Loans with Continuing Compliance Requirements	New Loans
10.766	Community Facilities Loans and Grants	\$ -	\$ -	\$ 8,470,500
14.228	Community Development Block Grant/States' Program	1,286,260	1,346,287	-
14.239	Home Investment Partnership Program	595,108	603,902	-

**NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER**

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

**COUNTY OF GLENN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

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**Section I – Summary of Auditors’ Results**

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**Financial Statements**

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? \_\_\_\_\_ yes          x     no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes          x     none reported
3. Noncompliance material to financial statements noted? \_\_\_\_\_ yes          x     no

**Federal Awards**

1. Internal control over major federal programs:
- Material weakness(es) identified? \_\_\_\_\_ yes          x     no
  - Significant deficiency(ies) identified? \_\_\_\_\_ yes          x     none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? \_\_\_\_\_ yes          x     no

**Identification of Major Federal Programs**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.561	SNAP Cluster
10.766	Community Facilities Loans and Grants Cluster
21.019	COVID-19 Coronavirus Relief Fund
93.323	COVID-19 Epidemiology Laboratory Capacity
93.778	Medicaid Cluster

Dollar threshold used to distinguish between Type A and Type B programs: \$     907,941    

Auditee qualified as low-risk auditee?     x     yes      \_\_\_\_\_ no

**COUNTY OF GLENN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

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***Section II – Financial Statement Findings***

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Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**COUNTY OF GLENN  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)**

**CSD Contract No. 17C-4003 (DOE – \$137,725)  
For the Period October 1, 2018 through December 31, 2020**

	October 1, 2018 through December 31, 2018	January 1, 2019 through June 30, 2019	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	July 1, 2020 through December 31, 2020	Total Reported Expenses	Total Budget
<b>REVENUE</b>							
Grant Revenue	\$ -	\$ 7,536	\$ 46,585	\$ 55,907	\$ 15,581	\$ 125,609	\$ 137,725
Interest Income	-	-	-	-	-	-	-
Total Revenue	-	7,536	46,585	55,907	15,581	125,609	137,725
<b>EXPENDITURES</b>							
Administration:							
Administrative Costs	\$ 28	\$ 751	\$ 6,515	\$ 585	\$ -	\$ 7,879	\$ 7,916
Subtotal Administrative Costs	28	751	6,515	585	-	7,879	7,916
Training & Technical Assistance:							
Training Costs	\$ -	\$ -	\$ 4,518	\$ 4,171	\$ -	\$ 8,689	\$ 12,798
Subtotal Training Costs	-	-	4,518	4,171	-	8,689	12,798
Program Costs:							
Direct Program Activities	\$ -	\$ 16,973	\$ 20,881	\$ 8,215	\$ 3,323	\$ 49,392	\$ 55,180
General Operating Costs	230	4,665	5,349	4,384	155	14,783	18,713
Other Program Costs	165	7,777	13,077	5,258	470	26,747	12,752
Client Education	-	-	1,135	865	-	2,000	2,000
Health & Safety	-	7,185	2,596	5,393	945	16,119	28,366
Subtotal Program Costs	395	36,600	43,038	24,115	4,893	109,041	117,011
Total Expenditures	423	37,351	54,071	28,871	4,893	\$ 125,609	137,725
<b>REVENUE OVER (UNDER) COSTS</b>	\$ (423)	\$ (29,815)	\$ (7,486)	\$ 27,036	\$ 10,688	\$ -	\$ -



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**CSD Contract No. 20D-1004 (DAP EHA – \$2,346)  
For the Period July 1, 2019 through June 30, 2021**

	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ -	\$ -	\$ 2,115	\$ -		\$ 2,346
Interest Income	-	-	-	-		-
Total Revenue	<u>-</u>	<u>-</u>	<u>2,115</u>	<u>-</u>		<u>2,346</u>
<b>EXPENDITURES</b>						
Administration:						
Administrative Costs	\$ -	\$ 942	\$ -	\$ 231	\$ 1,173	\$ 1,173
Subtotal Administrative Costs	<u>-</u>	<u>942</u>	<u>-</u>	<u>231</u>	<u>1,173</u>	<u>1,173</u>
Program Costs:						
Assurance 16 activities	-	1,173	-	-	1,173	1,173
Subtotal Program Costs	<u>-</u>	<u>1,173</u>	<u>-</u>	<u>-</u>	<u>1,173</u>	<u>1,173</u>
Total Expenditures	<u>-</u>	<u>2,115</u>	<u>-</u>	<u>231</u>	<u>\$ 2,346</u>	<u>2,346</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ (2,115)</u>	<u>\$ 2,115</u>	<u>\$ (231)</u>		<u>\$ -</u>

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**CSD Contract No. 20D-1004 (DAP WX – \$21,111)  
For the Period July 1, 2019 through June 30, 2021**

	July 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	January 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ -	\$ -	\$ 15,916	\$ 2,841		\$ 21,111
Interest Income	-	-	-	-		-
Total Revenue	<u>-</u>	<u>-</u>	<u>15,916</u>	<u>2,841</u>		<u>21,111</u>
<b>EXPENDITURES</b>						
Program Costs:						
Intake	\$ -	\$ 1,619	\$ -	\$ 22	\$ 1,641	\$ 1,689
Outreach	-	1,056	-	-	1,056	1,056
Training and technical assistance	-	1,056	-	-	1,056	1,056
Weatherization activity expenditures	-	12,185	2,841	2,332	17,358	17,310
Subtotal Program Costs	<u>-</u>	<u>15,916</u>	<u>2,841</u>	<u>2,354</u>	<u>21,111</u>	<u>21,111</u>
Total Expenditures	<u>-</u>	<u>15,916</u>	<u>2,841</u>	<u>2,354</u>	<u>\$ 21,111</u>	<u>21,111</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ (15,916)</u>	<u>\$ 13,075</u>	<u>\$ 487</u>		<u>\$ -</u>

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**CSD Contract No. 20B-2004 (LIHEAP EHA – \$236,122)  
For the Period October 1, 2019 through June 30, 2021**

	October 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ -	\$ 34,598	\$ 3,954	\$ 46,414		\$ 236,122
Interest Income	-	-	-	-		-
Total Revenue	<u>-</u>	<u>34,598</u>	<u>3,954</u>	<u>46,414</u>		<u>236,122</u>
<b>EXPENDITURES</b>						
Intake	\$ -	\$ 887	\$ 2,620	\$ 5,851	\$ 9,358	\$ 18,890
Outreach	1,956	9,640	210	-	11,806	11,806
Training and technical assistance	-	-	6,945	1,422	8,367	11,806
WX Program Activities	9,931	15,035	24,420	63,103	112,489	193,620
Subtotal Program Costs	<u>11,887</u>	<u>25,562</u>	<u>34,195</u>	<u>70,376</u>	<u>20,173</u>	<u>236,122</u>
Total Expenditures	<u>11,887</u>	<u>25,562</u>	<u>34,195</u>	<u>70,376</u>	<u>\$ 20,173</u>	<u>236,122</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ (11,887)</u>	<u>\$ 9,036</u>	<u>\$ (30,241)</u>	<u>\$ (23,962)</u>		<u>\$ -</u>

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**CSD Contract No. 20B-2004 (LIHEAP EHA – \$367,008)  
For the Period October 1, 2019 through June 30, 2021**

	October 1, 2019 through December 31, 2019	January 1, 2020 through June 30, 2020	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>						
Grant Revenue	\$ -	\$ 116,653	\$ 46,033	\$ 183,525		\$ 367,008
Interest Income	-	-	-	-		-
Total Revenue	<u>-</u>	<u>116,653</u>	<u>46,033</u>	<u>183,525</u>		<u>367,008</u>
<b>EXPENDITURES</b>						
Administration:						
Administrative Costs	\$ 1,205	\$ 12,630	\$ 30,841	\$ 2,093	\$ 46,769	\$ 47,573
Subtotal Administrative Costs	<u>1,205</u>	<u>12,630</u>	<u>30,841</u>	<u>2,093</u>	<u>46,769</u>	<u>47,573</u>
Assurance 16 activities	7,919	33,030	6,624	-	47,573	47,573
Intake	-	29,511	15,988	-	45,499	45,499
Outreach	617	27,682	138	-	28,437	28,437
Training and technical assistance	-	5,431	5,944	-	11,375	11,375
Program Services expenditures	6,806	69,981	49,642	58,207	184,636	186,551
Subtotal Program Costs	<u>15,342</u>	<u>165,635</u>	<u>78,336</u>	<u>58,207</u>	<u>317,520</u>	<u>319,435</u>
Total Expenditures	<u>16,547</u>	<u>178,265</u>	<u>109,177</u>	<u>60,300</u>	<u>\$ 364,289</u>	<u>367,008</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ (16,547)</u>	<u>\$ (61,612)</u>	<u>\$ (63,144)</u>	<u>\$ 123,225</u>		<u>\$ -</u>

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**CSD Contract No. 20C-2003 (DOE – \$242,654)  
For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -		\$ 242,654
Interest Income	-	-		-
Total Revenue	<u>-</u>	<u>-</u>		<u>242,654</u>
<b>EXPENDITURES</b>				
Administration:				
Administrative Costs	\$ -	\$ -	\$ -	\$ 14,834
Subtotal Administrative Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>14,834</u>
Program Costs:				
Training costs	-	-	-	26,117
Health & Safety	-	-	-	36,898
Intake	-	-	-	12,132
Outreach	-	-	-	7,279
Direct Program Activities	-	-	-	78,951
General Operating Costs	-	-	-	26,045
Other Program Costs	-	-	-	36,398
Client Education	-	-	-	4,000
Subtotal Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>227,820</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>\$ -</u>	<u>242,654</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

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**CSD Contract No. 20U-2553 (LIHEAP CARES EHA – \$99,592)  
For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ 78,940		\$ 99,592
Interest Income	-	-		-
Total Revenue	<u>-</u>	<u>78,940</u>		<u>99,592</u>
<b>EXPENDITURES</b>				
Administration:				
Administrative Costs	\$ 229	\$ 853	\$ 1,082	\$ 10,624
Subtotal Administrative Costs	<u>229</u>	<u>853</u>	<u>1,082</u>	<u>10,624</u>
Program Costs:				
Assurance 16 activities	-	7,323	7,323	10,624
Intake	6,291	6,446	12,737	13,111
Outreach	-	6,724	6,724	8,194
Training and technical assistance	-	3,257	3,257	3,278
EHCS Costs	-	-	-	16,389
Business Continuation Plan	-	17,753	17,753	26,970
Program Services expenditures	-	32,259	32,259	10,402
Subtotal Program Costs	<u>6,291</u>	<u>73,762</u>	<u>80,053</u>	<u>88,968</u>
Total Expenditures	<u>6,520</u>	<u>74,615</u>	<u>\$ 81,135</u>	<u>99,592</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ (6,520)</u>	<u>\$ 4,325</u>		<u>\$ -</u>

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**CSD Contract No. 20U-2553 (LIHEAP CARES WX 20 – \$16,714)  
 For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -		\$ 16,714
Interest Income	-	-		-
Total Revenue	<u>-</u>	<u>-</u>		<u>16,714</u>
<b>EXPENDITURES</b>				
Program Costs:				
Intake	\$ -	\$ -	\$ -	\$ 1,337
Outreach	-	-	-	836
Training and Technical Assistance	-	-	-	836
WX Program Activities	-	-	-	13,705
Subtotal Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,714</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>16,714</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

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**CSD Contract No. 20F-3650 (CSBG CARES – \$366,403)  
For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 91,601	\$ 46,221		\$ 366,403
Interest Income	-	-		-
Total Revenue	<u>91,601</u>	<u>46,221</u>		<u>366,403</u>
<b>EXPENDITURES</b>				
Administration:				
Salaries and Wages	\$ -	\$ 5,267	\$ 5,267	\$ 22,586
Fringe Benefits	-	2,258	2,258	9,575
Operating Expenses	64	337	401	1,950
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	-	-	-	-
Other Costs	-	6,643	6,643	11,772
Subtotal Administrative Costs	<u>64</u>	<u>14,505</u>	<u>14,569</u>	<u>45,883</u>
Program Costs:				
Salaries and Wages	-	13,655	13,655	44,162
Fringe Benefits	-	9,103	9,103	28,841
Operating Expenses	-	54,745	54,745	78,913
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	-	13,999	13,999	150,000
Other Costs	-	5,673	5,673	18,604
Subtotal Program Costs	<u>-</u>	<u>97,175</u>	<u>97,175</u>	<u>320,520</u>
Total Expenditures	<u>64</u>	<u>111,680</u>	<u>\$ 111,744</u>	<u>366,403</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ 91,537</u>	<u>\$ (65,459)</u>		<u>\$ -</u>



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**CSD Contract No. 20F-3650 (CSBG CARES Discretionary – \$40,370)  
For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Audited Costs	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ -	\$ 10,093	\$ 10,093		\$ 40,370
Interest Income	-	-	-		-
Total Revenue	<u>-</u>	<u>10,093</u>	<u>10,093</u>		<u>40,370</u>
<b>EXPENDITURES</b>					
Administration:					
Salaries and Wages	-	909	909	\$ 909	1,947
Fringe Benefits	-	448	448	448	960
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	-	308	308	308	1,937
Subtotal Administrative Costs	<u>-</u>	<u>1,665</u>	<u>1,665</u>	<u>1,665</u>	<u>4,844</u>
Program Costs:					
Salaries and Wages	-	-	-	-	16,847
Fringe Benefits	-	-	-	-	10,602
Operating Expenses	-	-	-	-	2,693
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	-	-	-	-	5,384
Subtotal Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>35,526</u>
Total Expenditures	<u>-</u>	<u>1,665</u>	<u>1,665</u>	<u>\$ 1,665</u>	<u>40,370</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ 8,428</u>	<u>\$ 8,428</u>		<u>\$ -</u>

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**CSD Contract No. 20F-3011 (CSBG – \$270,170)  
For the Period January 1, 2020 through June 30, 2021**

	January 1, 2020 through June 30, 2020	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>					
Grant Revenue	\$ 169,621	\$ 26,227	\$ 74,322		\$ 270,170
Interest Income	-	-	238		-
Total Revenue	<u>169,621</u>	<u>26,227</u>	<u>74,560</u>		<u>270,170</u>
<b>EXPENDITURES</b>					
Administration:					
Salaries and Wages	\$ 47,617	\$ 42,949	\$ 1,344	\$ 91,910	\$ 93,528
Fringe Benefits	24,530	23,126	724	48,380	44,810
Operating Expenses	18,040	7,528	1,035	26,603	32,167
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	14,229	24,827	1,439	40,495	38,031
Subtotal Administrative Costs	<u>104,416</u>	<u>98,430</u>	<u>4,542</u>	<u>207,388</u>	<u>208,536</u>
Program Costs:					
Salaries and Wages	4,234	10,496	38	14,768	14,149
Fringe Benefits	2,487	6,164	22	8,673	8,594
Operating Expenses	8,269	4,061	909	13,239	12,960
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	5,678	14,323	-	20,001	20,000
Other Costs	1,132	2,255	2,714	6,101	5,931
Subtotal Program Costs	<u>21,800</u>	<u>37,299</u>	<u>3,683</u>	<u>62,782</u>	<u>61,634</u>
Total Expenditures	<u>126,216</u>	<u>135,729</u>	<u>8,225</u>	<u>\$ 270,170</u>	<u>270,170</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ 43,405</u>	<u>\$ (109,502)</u>	<u>\$ 66,335</u>		<u>\$ -</u>

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**CSD Contract No. 20F-3011 (CSBG Discretionary – \$32,000)  
For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ 8,000	\$ 24,000		\$ 32,000
Interest Income	-	-		-
Total Revenue	<u>8,000</u>	<u>24,000</u>		<u>32,000</u>
<b>EXPENDITURES</b>				
Administration:				
Salaries and Wages	\$ -	\$ 1,666	\$ 1,666	\$ 1,678
Fringe Benefits	-	858	858	868
Operating Expenses	-	-	-	-
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	-	-	-	-
Other Costs	400	840	1,240	1,294
Subtotal Administrative Costs	<u>400</u>	<u>3,364</u>	<u>3,764</u>	<u>3,840</u>
Program Costs:				
Salaries and Wages	696	10,682	11,378	11,063
Fringe Benefits	409	6,273	6,682	6,565
Operating Expenses	-	5,544	5,544	5,562
Equipment	-	-	-	-
Out-of-State Travel	-	-	-	-
Subcontractor Services	-	-	-	-
Other Costs	276	4,356	4,632	4,970
Subtotal Program Costs	<u>1,381</u>	<u>26,855</u>	<u>28,236</u>	<u>28,160</u>
Total Expenditures	<u>1,781</u>	<u>30,219</u>	<u>\$ 32,000</u>	<u>32,000</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ 6,219</u>	<u>\$ (6,219)</u>		<u>\$ -</u>

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**CSD Contract No. 21B-5004 (LIHEAP WX – \$236,051)  
For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -		\$ 236,051
Interest Income	-	-		-
Total Revenue	<u>-</u>	<u>-</u>		<u>236,051</u>
<b>EXPENDITURES</b>				
Program Costs:				
Intake	\$ -	\$ -	\$ -	\$ 18,884
Outreach	-	-	-	11,803
Training and Technical Assistance	-	-	-	11,803
WX Program Activities	-	-	-	193,561
Subtotal Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>236,051</u>
Total Expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>236,051</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ -</u>		<u>\$ -</u>

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**CSD Contract No. 21B-5004 (LIHEAP EHA – \$366,972)  
For the Period July 1, 2020 through June 30, 2021**

	July 1, 2020 through December 31, 2020	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>				
Grant Revenue	\$ -	\$ -		\$ 366,972
Interest Income	-	-		-
Total Revenue	<u>-</u>	<u>-</u>		<u>366,972</u>
<b>EXPENDITURES</b>				
Administration:				
Administrative Costs	\$ -	\$ 532	\$ 532	\$ 47,505
Subtotal Administrative Costs	<u>-</u>	<u>532</u>	<u>532</u>	<u>47,505</u>
Program Costs:				
Assurance 16 activities	-	-	-	47,505
Intake	-	10,300	10,300	45,515
Outreach	-	577	577	28,447
Training and technical assistance	-	-	-	11,378
Program Services expenditures	-	21,513	21,513	186,622
Subtotal Program Costs	<u>-</u>	<u>32,390</u>	<u>32,390</u>	<u>319,467</u>
Total Expenditures	<u>-</u>	<u>32,922</u>	<u>\$ 32,922</u>	<u>366,972</u>
<b>REVENUE OVER (UNDER) COSTS</b>	<u>\$ -</u>	<u>\$ (32,922)</u>		<u>\$ -</u>

**COUNTY OF GLENN  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)**

**CSD Contract No. 21F-4011 (CSBG – \$270,170)  
For the Period July 1, 2020 through June 30, 2021**

	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>			
Grant Revenue	\$ 107,890		\$ 270,170
Interest Income	-		-
Total Revenue	107,890		270,170
<b>EXPENDITURES</b>			
Administration:			
Salaries and Wages	\$ 32,606	\$ 32,606	\$ 97,728
Fringe Benefits	16,060	16,060	47,294
Operating Expenses	5,332	5,332	26,390
Equipment	-	-	-
Out-of-State Travel	-	-	-
Subcontractor Services	-	-	-
Other Costs	17,866	17,866	41,071
Subtotal Administrative Costs	71,864	71,864	212,483
Program Costs:			
Salaries and Wages	475	475	13,140
Fringe Benefits	291	291	7,930
Operating Expenses	6,739	6,739	11,611
Equipment	-	-	-
Out-of-State Travel	-	-	-
Subcontractor Services	10,000	10,000	20,000
Other Costs	100	100	5,006
Subtotal Program Costs	17,605	17,605	57,687
Total Expenditures	89,469	\$ 89,469	270,170
<b>REVENUE OVER (UNDER) COSTS</b>	<b>\$ 18,421</b>		<b>\$ -</b>

**COUNTY OF GLENN  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)**

**CSD Contract No. 21F-4412 (CSBG – \$28,250)  
For the Period July 1, 2020 through June 30, 2021**

	January 1, 2021 through June 30, 2021	Total Reported Expenses	Total Budget
<b>REVENUE</b>			
Grant Revenue	\$ -		\$ 28,250
Interest Income	-		-
Total Revenue	-		28,250
<b>EXPENDITURES</b>			
Administration:			
Salaries and Wages	\$ -	\$ -	\$ 945
Fringe Benefits	-	-	446
Operating Expenses	-	-	-
Equipment	-	-	-
Out-of-State Travel	-	-	-
Subcontractor Services	-	-	-
Other Costs	-	-	1,103
Subtotal Administrative Costs	-	-	2,494
Program Costs:			
Salaries and Wages	-	-	9,217
Fringe Benefits	-	-	5,755
Operating Expenses	-	-	6,722
Equipment	-	-	-
Out-of-State Travel	-	-	-
Subcontractor Services	-	-	-
Other Costs	-	-	4,062
Subtotal Program Costs	-	-	25,756
Total Expenditures	-	\$ -	28,250
<b>REVENUE OVER (UNDER) COSTS</b>	<b>\$ -</b>		<b>\$ -</b>

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