

**COUNTY OF GLENN  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2015**

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**COUNTY OF GLENN**

Single Audit Report  
For the Year Ended June 30, 2015

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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**

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 (County), as of and for the year ended June 30, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 14, 2016.

**Internal Control Over Financial Reporting**

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

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.

The Honorable Board of Supervisors  
County of Glenn

### **Compliance and Other Matters**

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

### **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.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California  
March 14, 2016



**INDEPENDENT AUDITOR'S 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 OMB CIRCULAR A-133**

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 (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2015. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

**Management's Responsibility**

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

**Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

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

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2015.

**Report on Internal Control Over Compliance**

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

The Honorable Board of Supervisors  
County of Glenn

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

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

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, 2015, and have issued our report thereon dated March 14, 2016 which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

### **Other Matters**

The Supplementary Schedules of the California Emergency Management Agency and the Board of State and Community Corrections Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



Roseville, California  
March 14, 2016



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**COUNTY OF GLENN**

Schedule of Expenditures of Federal Awards  
For Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Number	Disbursements/ Expenditures
<b><u>U.S. Department of Agriculture</u></b>			
Direct Programs:			
Mendocino Forest Law Enforcement Patrol	10.000	11-LE-051360-212	\$ 4,836
Mendocino Forest Drug Control Program	10.000	11-LE-011051360-212	6,730
Subtotal CFDA Number 10.000			<u>11,566</u>
Plant and Animal Disease, Pest Control, and Animal Care	10.025		10,020
Passed through State Department of Food and Agriculture:			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	13-0423-SF	430
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0182-SF	7,207
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14-0458-SF	1,000
Subtotal CFDA Number 10.025			<u>18,657</u>
Passed through the State Department of Education:			
School Breakfast Program	10.553	01281-SN-11-R	6,302
National School Lunch Program	10.555	01281-SN-11-R	10,272
Subtotal			<u>16,574</u>
Passed through the State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		<u>595,537</u>
Passed through the State Department of Social Services:			
WIC Grants to States	10.578	11-10464	150,528
WIC Grants to States	10.578	14-10251	440,594
Subtotal CFDA Number 10.578			<u>591,122</u>
Total U.S. Department of Agriculture			<u>\$ 1,233,456</u>
<b><u>U.S. Department of Housing and Urban Development</u></b>			
Passed through State Department of Housing and Urban Development:			
Community Development Block Grant/States Program	14.228	12-CDBG-8390	243,493
Community Development Block Grant/States Program	14.228	Program Income	7,090
Community Development Block Grant/States Program	14.228	Outstanding Loans	1,695,818
Subtotal CFDA Number 14.228			<u>1,946,401</u>
Energy Solutions Grant Program	14.231	13-ESG-8813	<u>13,942</u>
Home Investment Partnership Program	14.239	11-HOME-7658	61,395
Home Investment Partnership Program	14.239	Program Income	42
Home Investment Partnership Program	14.239	Outstanding Loans	691,983
Subtotal CFDA Number 14.239			<u>753,420</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 2,713,763</u>
<b><u>U.S. Department of the Interior</u></b>			
Direct Programs:			
Stony George Law Enforcement Patrol	15.000	R12PX20152	8,437
Payments in Lieu of Taxes	15.226		389,649
National Wildlife Refuge Fund	15.659		43,441
Subtotal Direct Programs			<u>441,527</u>
Total U.S. Department of the Interior			<u>\$ 441,527</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF GLENN**

Schedule of Expenditures of Federal Awards  
For Year Ended June 30, 2015

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b><u>U.S. Department of Justice</u></b>			
Direct Programs:			
Joint Law Enforcement Operations	16.111		\$ 51,584
State Criminal Alien Assistance Program	16.606		13,037
Bulletproof Vest Partnership Program	16.607		3,870
Equitable Sharing Program	16.922		25,008
Subtotal Direct Programs			<u>93,499</u>
Passed through the State Emergency Management Agency:			
Crime Victim Assistance	16.575	AT13100110	42,411
Crime Victim Assistance	16.575	AT14110110	117,407
Crime Victim Assistance	16.575	VW14190110	53,597
Subtotal CFDA Number 16.575			<u>213,415</u>
Total U.S. department of Justice			<u>\$ 306,914</u>
<b><u>U.S. Department of Labor</u></b>			
Passed through the North Central Counties Consortium:			
WIA Adult Program	17.258	14-02	102,344
WIA Youth Activities	17.259	14-02	110,913
WIA Disclosed Workers	17.278	14-02	263,040
Subtotal			<u>476,297</u>
Total U.S. Department of Labor			<u>\$ 476,297</u>
<b><u>U.S. Department of Transportation</u></b>			
Direct Programs:			
Airport Improvement Program	20.106		75,259
Passed through the State Department of Transportation:			
Highway Planning and Construction	20.205	BHLO-5911(031)	3,110
Highway Planning and Construction	20.205	BHLO-5911(063)	1,439
Highway Planning and Construction	20.205	BRLO-5911(047)	108,929
Highway Planning and Construction	20.205	BRLO-5911(048)	95,970
Highway Planning and Construction	20.205	BRLO-5911(049)	84,377
Highway Planning and Construction	20.205	BRLO-5911(050)	108,683
Highway Planning and Construction	20.205	BRLO-5911(056)	61,173
Highway Planning and Construction	20.205	BRLO-5911(057)	8,980
Highway Planning and Construction	20.205	BRLO-5911(058)	6,392
Highway Planning and Construction	20.205	BRLO-5911(059)	5,273
Highway Planning and Construction	20.205	BR-NBIL (510)	52,168
Highway Planning and Construction	20.205	BR-NBIL (519)	58,395
Highway Planning and Construction	20.205	BRRS-V454 (001)	98,847
Highway Planning and Construction	20.205	STPLH-58911 (028)	160,936
Subtotal CFDA Number 20.205			<u>854,672</u>
Passed through the State Office of Traffic Safety:			
National Priority Safety Programs	20.616	D11412	39,831
National Priority Safety Programs	20.616	D11514	54,663
Subtotal CFDA Number 20.616			<u>94,494</u>
Total U.S. Department of Transportation			<u>\$ 1,024,425</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF GLENN**

Schedule of Expenditures of Federal Awards  
For Year Ended June 30, 2015

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-through Grantor's Number	Disbursements/ Expenditures
<b><u>U.S. Environmental Protection Agency</u></b>			
Passed through the State Department of Community Services and Development: Underground Storage Tank Prevention, Detection and Compliance Program	66.804	G13-UST-06	\$ 33,087
Total U.S. Environmental Protection Agency			\$ 33,087
<b><u>U.S. Department of Energy</u></b>			
Passed through the State Department of Community Services and Development Weatherization Assistance for Low-Income Persons	81.042	14C-1804	18,351
Total U.S. Department of Energy			\$ 18,351
<b><u>U.S. Department of Health and Human Services</u></b>			
Direct Programs:			
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.556		49,324
Block Grants for Community Health Services	93.958		120,885
Subtotal Direct Programs			170,209
Passed through the State Department of Public Health:			
Public Health Emergency Preparedness	93.069	EPO 13-14	108,321
Hospital Preparedness Program and Public Health Emergency Preparedness			
Aligned Cooperative Agreements	93.074	EPO 13-14	130,422
Immunization Cooperative Agreements	93.268	15-20328	23,570
Subtotal			262,313
Passed through the State Department of Social Services:			
Promoting Safe and Stable Families	93.556		23,164
Temporary Assistance for Needy Families	93.558		3,687,531
Community-Based Child Abuse Prevention Grants	93.590		29,981
Stephanie Tubbs Jones Child Welfare Services Program	93.645		37,221
Foster Care - Title IV-E	93.658		769,398
Adoption Assistance	93.659		767,346
Social Services Block Grant	93.667		67,763
Chafee Foster Care Independence Program	93.674		22,617
Subtotal			5,405,021
Passed through the State Department of Child Support Services:			
Child Support Enforcement	93.563	1404CA4005	493,877
Passed through the State Department of Community Services and Development:			
Low Income Home Energy Assistance	93.568	14B-5004	425,398
Low Income Home Energy Assistance	93.568	15B-3004	261,403
Subtotal CFDA Number 93.568			686,801
Community Services Block Grant	93.569	13F-3101	9,292
Community Services Block Grant	93.569	13F-3119	1,323
Community Services Block Grant	93.569	14F-3011	176,351
Community Services Block Grant	93.569	15F-2011	86,416
Subtotal CFDA Number 93.569			273,382
Passed through the State Secretary of State:			
Voting Access for Individuals with Disabilities - Grants to States	93.617	13G26106	4,471

See accompanying Notes to Schedule of Expenditures of Federal Awards

**COUNTY OF GLENN**

Schedule of Expenditures of Federal Awards  
For Year Ended June 30, 2015

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b><u>U.S. Department of Health and Human Services (continued)</u></b>			
Passed through the State Department of Health Care Services:			
Children's Health Insurance Program	93.767		\$ 18,286
Medical Assistance Program	93.778		1,198,717
Subtotal			<u>1,217,003</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14NNA11	312,589
Block Grants for Prevention and Treatment of Substance Abuse	93.959	15NNA11	209,754
Subtotal CFDA Number 93.959			<u>522,343</u>
Total U.S. Department of Health and Human Services			<u>\$ 9,035,420</u>
<b><u>U.S. Social Security Administration</u></b>			
Passed through the State Department of Social Services:			
Supplemental Security Income	97.067	2011-0077	30,709
Total U.S. Social Security Administration			<u>\$ 30,709</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	2014-0070	28,054
Homeland Security Grant Program	97.067	2012-0123	64,681
Homeland Security Grant Program	97.067	2013-0110	28,864
Subtotal CFDA Number 97.067			<u>93,545</u>
Total U.S. Department of Homeland Security			<u>\$ 121,599</u>
<b>Total Expenditures of Federal Awards</b>			<u><u>\$ 15,435,548</u></u>

**COUNTY OF GLENN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 1: GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal award 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.

**NOTE 2: BASIS OF ACCOUNTING**

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

**NOTE 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 revenues in the General and Special Revenue funds.

**NOTE 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.

**NOTE 5: PROGRAM CLUSTERS**

Federal programs, which must be audited 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	\$ 6,302
10.555	National School Lunch Program	<u>10,272</u>
	Total	<u>\$ 16,574</u>
<u>Work Investment Act Cluster:</u>		
17.258	WIA Youth Programs	\$ 102,344
17.259	WIA Youth Activities	110,913
17.278	WIA Dislocated Workers	<u>263,040</u>
	Total	<u>\$ 476,297</u>

**COUNTY OF GLENN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2015

**NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2015 as follows:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Prior Year Loans with Continuing Compliance Requirements, Restated</u>	<u>New Loans</u>
14.228	Community Development Block Grant/State's Program	\$ 1,695,818	\$ 1,695,818	\$ -
14.239	Home Investment Partnership Program	691,983	598,233	93,750

The prior year amount for the Community Development Block Grant/State's Program (14.228) has been restated from \$2,038,740 to \$1,695,818 due to the exclusion of \$342,922 of defederalized loans.

**NOTE 7: TOTAL FEDERAL AWARDS EXPENDED BY CDFA NUMBER**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards totals all programs under one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred this total is not shown in the Schedule, but instead is provided below:

<u>CFDA No.</u>	<u>Total Federal Expenditures</u>
93.556	\$72,488

**COUNTY OF GLENN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 1**  
Results

Summary of Auditor's

Financial Statements

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unmodified    |
| 2. Internal control over financial reporting:                                   |               |
| a. Material weaknesses identified?  | No            |
| b. Significant deficiencies identified not considered to be material weaknesses | None Reported |
| 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?  | None Reported |
| 2. Type of auditor's report issued on compliance for major programs:  | Unmodified    |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:  |               |

CFDA Number

Name of Federal Program

14.228	Community Development Block Grants
17.258, 17.259, 17.278	WIA Cluster
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.778	Medical Assistance Program
93.959	Block Grants for the Prevention and Treatment of Substance Abuse

- |   |            |
|---|------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs:       | \$ 463,066 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No         |



**COUNTY OF GLENN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2015

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

**SUPPLEMENTARY SCHEDULES  
OF THE CALIFORNIA EMERGENCY MANAGEMENT AGENCY  
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS  
GRANT EXPENDITURES**

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**COUNTY OF GLENN**

Supplemental Schedule  
of Grant Expenditures  
For the Year Ended June 30, 2015

**California Emergency Management Agency**

The following represents expenditures for the California Emergency Management Agency (CalEMA) grants for the year ended June 30, 2015. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2014	For the Year Ended June 30, 2015	Cumulative As of June 30, 2015	Federal Share	State Share	County Share
<b>AT13100110 - Child Abuse Treatment Program</b>						
Personal services	\$ 90,165	\$ 41,153	\$ 131,318	\$ 41,153	\$ --	\$ --
Operating expenses	6,983	1,258	8,241	1,258	--	--
Equipment	--	--	4,638	--	--	--
<b>Totals</b>	<b>\$ 97,148</b>	<b>\$ 42,411</b>	<b>\$ 144,197</b>	<b>\$ 42,411</b>	<b>\$ --</b>	<b>\$ --</b>
<b>AT14110110 - Child Abuse Treatment Program</b>						
Personal services	\$ --	\$ 124,342	\$ 124,342	\$ 113,335	\$ --	\$ 11,007
Operating expenses	--	7,505	7,505	4,072	--	3,433
Equipment	--	--	--	--	--	--
<b>Totals</b>	<b>\$ --</b>	<b>\$ 131,847</b>	<b>\$ 131,847</b>	<b>\$ 117,407</b>	<b>\$ --</b>	<b>\$ 14,440</b>
<b>VW14190110 - Victim Witness</b>						
Personal services	\$ --	\$ 90,606	\$ 90,606	\$ 51,633	\$ 38,973	\$ --
Operating expenses	--	19,317	19,317	1,964	17,353	--
<b>Totals</b>	<b>\$ --</b>	<b>\$ 109,923</b>	<b>\$ 109,923</b>	<b>\$ 53,597</b>	<b>\$ 56,326</b>	<b>\$ --</b>

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
 CSD Contract No. 13F-3101 (CSBG DISCRETIONARY)  
 For the Period January 1, 2014 through December 31, 2014

	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	Totals
<u>Revenue</u>			
Grant revenue	\$ 37,831	\$ 9,292	\$ 47,123
Total Revenue	<u>\$ 37,831</u>	<u>\$ 9,292</u>	<u>\$ 47,123</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 1,959	\$ --	\$ 1,959
Fringe benefits	1,166	--	1,166
Other costs	3,732	--	3,732
Subtotal Administrative Costs	<u>6,857</u>	<u>--</u>	<u>6,857</u>
Program Costs:			
Salaries and wages	16,221	6,050	22,271
Fringe benefits	8,692	3,242	11,934
Operating Expenses	44	--	44
Other costs	6,016	--	6,016
General Operating Expenses	<u>30,973</u>	<u>9,292</u>	<u>40,265</u>
Total Expenditures	<u>\$ 37,830</u>	<u>\$ 9,292</u>	<u>\$ 47,122</u>

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
 CSD Contract No. 13F-3119 (CSBG DISCRETIONARY)  
 For the Period January 1, 2014 through December 31, 2014

	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	Totals
<u>Revenue</u>			
Grant revenue	\$ 33,659	\$ 1,323	\$ 34,982
Total Revenue	<u>\$ 33,659</u>	<u>\$ 1,323</u>	<u>\$ 34,982</u>
<u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 1,435	\$ 454	\$ 1,889
Fringe benefits	1,169	370	1,539
Other costs	394	94	488
Subtotal Administrative Costs	<u>2,998</u>	<u>918</u>	<u>3,916</u>
Program Costs:			
Salaries and wages	338	257	595
Fringe benefits	210	148	358
Subcontractor Services	29,995	--	29,995
Other costs	119	--	119
	<u>30,662</u>	<u>405</u>	<u>31,067</u>
General Operating Expenses			
Total Expenditures	<u>\$ 33,660</u>	<u>\$ 1,323</u>	<u>\$ 34,983</u>

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
 CSD Contract No. 14B-5004 (LIHEAP EHA-16)  
 For the Period January 1, 2014 through June 30, 2015

	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	January 1, 2015 through June 30, 2015	Totals
<u>Revenue</u>				
Grant revenue	\$ 160,470	\$ 264,629	\$ 31,372	\$ 456,471
Interest income	20	--	11	32
<b>Total Revenue</b>	<b>\$ 160,491</b>	<b>\$ 264,629</b>	<b>\$ 31,383</b>	<b>\$ 456,503</b>
<u>Expenditures</u>				
Administrative Costs:	\$ 8,897	\$ 16,137	\$ 3,137	\$ 28,171
Subtotal Administrative Costs	8,897	16,137	3,137	28,171
Program Costs:				
Assurance 16	11,876	39,363	--	51,238
Intake	17,148	21,169	--	38,317
Outreach	17,771	17,011	89	34,870
Training & technical Assistance	--	11,997	--	11,997
ECIP EHCS Diagnostics	1,002	3,827	188	5,017
ECIP EHCS Cooling Service	6,196	14,222	1,603	22,022
ECIP EHCS Heating Service	12,002	52,553	11,014	75,569
ECIP EHCS Water Heater Service	6,707	10,042	3,079	19,827
ECIP EHCS Other Program	2,226	1,874	822	4,922
ECIP WPO	56,500	25,000	8,000	89,500
HEAP WPO	17,090	32,000	1,000	50,090
Worker's Compensation	--	3,664	--	3,664
General/Operating Expenses	3,078	15,770	2,452	21,299
	151,593	248,492	28,246	428,331
General Operating Expenses				
Total Expenditures	\$ 160,491	\$ 264,629	\$ 31,383	\$ 456,502

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
 CSD Contract No. 14B-5004 (LIHEAP WEATHERIZATION)  
 For the Period January 1, 2014 through December 31, 2014

	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	Totals
<u>Revenue</u>			
Grant revenue	\$ 136,621	\$ 129,378	\$ 265,999
Interest income	16	9	25
	<hr/>	<hr/>	<hr/>
Total Revenue	\$ 136,637	\$ 129,386	\$ 266,024
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
<u>Expenditures</u>			
Administrative Costs:	\$ 6,747	\$ 10,205	\$ 16,952
Subtotal Administrative Costs	6,747	10,205	16,952
	<hr/>	<hr/>	<hr/>
Program Costs:			
Intake	10,346	10,787	21,134
Outreach	5,191	7,814	13,006
Training & Technical Assistance	9,383	2,231	11,614
Direct Program Activities	66,634	64,792	131,426
Field Equipment	967	679	1,646
Worker's Compensation	3,582	965	4,547
General/Operating Expenses	33,787	31,913	65,699
Subtotal Program Costs	129,890	119,181	249,071
	<hr/>	<hr/>	<hr/>
Total Expenditures	\$ 136,637	\$ 129,386	\$ 266,024
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>



**COUNTY OF GLENN**

Supplemental Schedule of Revenues and Expenditures  
 CSD Contract No. 14C-1804 (DOE DOE WX)  
 For the Period January 1, 2015 through June 30, 2015

	January 1, 2015 through June 30, 2015	Totals
	<u>                    </u>	<u>                    </u>
<u>Revenue</u>		
Grant revenue	\$ 18,351	\$ 18,351
Interest income	--	--
	<u>                    </u>	<u>                    </u>
Total Revenue	<u>\$ 18,351</u>	<u>\$ 18,351</u>
<u>Expenditures</u>		
Administrative Costs:	\$ 834	\$ 834
Subtotal Administrative Costs	<u>834</u>	<u>834</u>
Program Costs:		
Training & Technical Assistance	1,346	1,346
Intake	917	917
Outreach	901	901
Client Education	917	917
General/Operating Expenses	2,234	2,234
Direct Program Activities	10,626	10,626
Health & Safety Activities	576	576
Subtotal Program Costs	<u>17,517</u>	<u>17,517</u>
Total Expenditures	<u>\$ 18,351</u>	<u>\$ 18,351</u>

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
 CSD Contract No. 14F-3011 (CSBG CAA - 2014)  
 For the Period January 1, 2014 through June 30, 2015

	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	January 1, 2015 through June 30, 2015	Totals
<u>Revenue</u>				
Grant revenue	\$ 67,264	\$ 122,480	\$ 53,857	\$ 243,600
Interest income	22	15	--	36
	<u>67,286</u>	<u>122,494</u>	<u>53,857</u>	<u>243,636</u>
Total Revenue	<u>\$ 67,286</u>	<u>\$ 122,494</u>	<u>\$ 53,857</u>	<u>\$ 243,636</u>
<u>Expenditures</u>				
Administrative Costs:				
Salaries and wages	\$ 30,952	\$ 55,171	\$ 21,148	\$ 107,271
Fringe benefits	15,622	28,333	10,861	54,815
Operating Expenses	5,716	5,125	3,341	14,182
Other costs	11,990	22,872	12,873	47,735
Subtotal Administrative Costs	<u>64,279</u>	<u>111,501</u>	<u>48,223</u>	<u>224,002</u>
Program Costs:				
Other costs	3,007	10,993	5,634	19,634
Subtotal Program Costs	<u>3,007</u>	<u>10,993</u>	<u>5,634</u>	<u>19,634</u>
Total Expenditures	<u>\$ 67,286</u>	<u>\$ 122,494</u>	<u>\$ 53,857</u>	<u>\$ 243,636</u>

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
 CSD Contract No. 15B-3004 (LIHEAP EHA-16)  
 For the Period January 1, 2015 through June 30, 2015

	January 1, 2015 through June 30, 2015	Totals
	<u>                    </u>	<u>                    </u>
<u>Revenue</u>		
Grant revenue	\$ 145,053	\$ 145,053
Interest income	76	76
	<u>                    </u>	<u>                    </u>
Total Revenue	<u>\$ 145,129</u>	<u>\$ 145,129</u>
 <u>Expenditures</u>		
Administrative Costs:	\$ 14,988	\$ 14,988
Subtotal Administrative Costs	<u>14,988</u>	<u>14,988</u>
Program Costs:		
Assurance 16	14,170	14,170
Intake	14,886	14,886
Outreach	10,457	10,457
Training & technical Assistance	1,317	1,317
ECIP EHCS Diagnostics	2,112	2,112
ECIP EHCS Cooling Service	4,858	4,858
ECIP EHCS Heating Service**	34,561	34,561
ECIP EHCS Water Heater Service	10,247	10,247
ECIP EHCS Other Program	1,567	1,567
ECIP WPO	18,000	18,000
HEAP WPO	10,800	10,800
General/Operating Expenses	7,166	7,166
	<u>130,140</u>	<u>130,140</u>
General Operating Expenses		
Total Expenditures	<u>\$ 145,129</u>	<u>\$ 145,129</u>

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
CSD Contract No. 15B-3004 (LIHEAP WEATHERIZATION)  
For the Period January 1, 2015 through June 30, 2015

	January 1, 2015 through June 30, 2015	Totals
<u>Revenue</u>		
Grant revenue	\$ 116,229	\$ 116,229
Interest income	45	45
	<hr/>	<hr/>
Total Revenue	<u>\$ 116,274</u>	<u>\$ 116,274</u>
 Program Costs:		
Intake	3,269	3,269
Outreach	3,563	3,563
Training & Technical Assistance	3,237	3,237
Direct Program Activities **	71,168	71,168
Field Equipment	168	168
Worker's Compensation	3,033	3,033
General/Operating Expenses	31,836	31,836
	<hr/>	<hr/>
Subtotal Program Costs	<u>116,274</u>	<u>116,274</u>
Total Expenditures	<u>\$ 116,274</u>	<u>\$ 116,274</u>

**COUNTY OF GLENN**

Supplemental Schedule of Revenue and Expenditures  
CSD Contract No. 15F-2011 (CSBG - CAA 2015)  
For the Period January 1, 2015 through June 30, 2015

	January 1, 2015 through June 30, 2015	Totals
<u>Revenue</u>		
Grant revenue	\$ 86,360	\$ 86,360
Interest income	56	56
Total Revenue	<u>\$ 86,416</u>	<u>\$ 86,416</u>
<u>Expenditures</u>		
Administrative Costs:		
Salaries and wages	\$ 36,611	\$ 36,611
Fringe benefits	18,305	18,305
Operating Expenses	7,651	7,651
Other costs	15,113	15,113
Subtotal Administrative Costs	<u>77,679</u>	<u>77,679</u>
Program Costs:		
Other costs	8,737	8,737
Subtotal Program Costs	<u>8,737</u>	<u>8,737</u>
Total Expenditures	<u>\$ 86,416</u>	<u>\$ 86,416</u>