

COUNTY OF GLENN, CALIFORNIA

Single Audit Reports
(OMB Circular A-133)

For the Fiscal Year Ended June 30, 2003



Macias, Gini & Company LLP

Certified Public Accountants and
Management Consultants

COUNTY OF GLENN, CALIFORNIA
SINGLE AUDIT REPORTS
(OMB CIRCULAR A-133)
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

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COUNTY OF GLENN, CALIFORNIA

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2003

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	\$ 1,772,998
State Administrative Matching Grants for Food Stamp Program	10.561	270,577
Subtotal		<u>2,043,575</u>
National School Lunch Program	10.555	<u>15,179</u>
Passed through State Controller's Office:		
Schools and Roads - Grants to States	10.665	<u>162,033</u>
Total U.S. Department of Agriculture		<u><u>2,220,787</u></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	14.228	702
Community Development Block Grants/State's Program	14.228	57,550
Community Development Block Grants/State's Program	14.228	41,334
Community Development Block Grants/State's Program	14.228	<u>52,338</u>
Subtotal		<u>151,924</u>
Section 8 Housing Choice Vouchers	14.855	<u>60,263</u>
Total U.S. Department of Housing and Urban Development		<u><u>212,187</u></u>
U.S. Department of Interior		
Direct:		
Payments in Lieu of Taxes	15.226	<u>90,645</u>
U.S. Department of Justice		
Passed through State Office of Criminal Justice Planning:		
Victim Witness	16.575	<u>44,845</u>
Drug Control and System Improvement - Formula Grant	16.579	161,379
Probation and Specialized Units	16.579	<u>47,562</u>
Subtotal		<u>208,941</u>
Passed through Office of Justice Programs:		
Drug Courts Program	16.585	<u>122,069</u>

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN, CALIFORNIA

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2003

Federal Agency Pass-Through Agency Federal Program Title	CFDA Number	Program Expenditures
U.S. Department of Justice (Continued)		
Direct:		
Rural Youth Gang Grant	16.000	176,628
Public Safety Partnership and Community Policing Grants	16.710	90,671
Total U.S. Department of Justice		643,154
U.S. Department of Labor		
Direct:		
Workforce Investment Act	17.258	938,269
U.S. Department of Transportation		
Passed through State Department of Transportation:		
Highway Planning and Construction	20.205	2,094,887
U.S. Department of Energy		
Passed through State Department of Economic Opportunity:		
Weatherization Assistance for Low-Income Persons	81.042	25,302
Weatherization Assistance for Low-Income Persons	81.042	5,914
Subtotal		31,216
Direct:		
Federal Emergency Management Food and Shelter Program	81.042	17,390
Federal Emergency Management Food and Shelter Program	81.042	19,214
Federal Emergency Management Food and Shelter Program	81.042	5,562
Federal Emergency Management Food and Shelter Program	81.042	6,489
Subtotal		48,655
Total U.S. Department of Energy		79,871
U.S. Department of Health and Human Services		
Passed through State Department of Social Services:		
Family Preservation and Support Services	93.556	33,928
Temporary Assistance for Needy Families	93.558	3,622,560
Child Support Enforcement	93.563	510,906
Child Welfare Services - State Grants	93.645	53,498
Foster Care - Title IV-E	93.658	958,651
Adoption Assistance Program	93.659	260,996
Independent Living	93.674	35,663
Office of Child Abuse Prevention Small Counties Initiative	93.000	61,995
Subtotal		5,538,197
Passed through State Department of Health Services:		
Maternal and Child Health Services	93.110	103,059
Medical Assistance Program	93.778	428,753
Subtotal		531,812

See accompanying notes to Schedule of Expenditures of Federal Awards.

COUNTY OF GLENN, CALIFORNIA

Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2003

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 Mental Health:		
Projects for Assistance in Transition from Homelessness (PATH)	93.150	1,582
Substance Abuse and Mental Health Services Administration (SAMSHA)	93.958	<u>100,868</u>
Subtotal		<u>102,450</u>
Passed through State Department of Community Services and Development:		
Low-Income Home Energy Assistance	93.568	65,865
Low-Income Home Energy Assistance	93.568	9,746
Low-Income Home Energy Assistance	93.568	56,243
Low-Income Home Energy Assistance	93.568	7,312
Low-Income Home Energy Assistance	93.568	19,458
Low-Income Home Energy Assistance	93.568	229,133
Low-Income Home Energy Assistance	93.568	37,243
Low-Income Home Energy Assistance	93.568	183,955
Low-Income Home Energy Assistance	93.568	<u>17,493</u>
Subtotal		<u>626,448</u>
Community Services Block Grant	93.569	26,202
Community Services Block Grant	93.569	107,770
Community Services Block Grant	93.569	40,131
Community Services Block Grant	93.569	<u>76,667</u>
Subtotal		<u>250,770</u>
Passed through State Department of Alcohol and Drug Abuse Programs:		
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	<u>606,495</u>
Total U.S. Department of Health and Human Services		<u>7,656,172</u>
Total Expenditures of Federal Awards		<u>\$ 13,935,972</u>

See accompanying notes to 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, 2003**

NOTE 1 - GENERAL

The accompanying Schedule of Expenditures of Federal Awards (SEFA) for the fiscal year ended June 30, 2003, presents the activity of all federal award programs of the County of Glenn, California (County). The County reporting entity is defined in Note 1 of 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 SEFA.

NOTE 2 - BASIS OF ACCOUNTING

The accompanying SEFA is presented using the modified accrual basis of accounting for grants accounted for in governmental funds and the full accrual basis of accounting for grants accounted for in proprietary funds, as described in Note 1 of the County's basic financial statements.

NOTE 3 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE

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

This County is under contract with the Sacramento Development Corporation to issue and maintain inventory of food stamp coupons.

**NOTE 5 - OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR FEDERAL GRANTS**

The following represents expenditures for the Victim Witness program, CFDA No. 16.575, for the year ended June 30, 2003:

A. Grant No.: VW00050110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 214,282	\$ 214,282	\$ -
Operating expenses	89,703	89,703	-
Equipment	<u>4,760</u>	<u>4,760</u>	<u>-</u>
Totals	<u>\$ 308,745</u>	308,745	<u>\$ -</u>
Less: Reported prior period		<u>(201,193)</u>	
Reported this period		<u>\$ 107,552</u>	

COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

**NOTE 5 - OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR FEDERAL GRANTS (Continued)**

<u>Funding Source:</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Federal share	\$ 90,412	\$ 90,412	\$ -
State share	195,731	195,731	-
County share	22,602	22,602	-
Totals	\$ 308,745	\$ 308,745	\$ -

The federal portion of \$44,845 for the fiscal year ended June 30, 2003 has been reported in the Schedule of Expenditures of Federal Awards.

The following represents expenditures for the Special Investigations program, CFDA No. 16.579, for the year ended June 30, 2003:

B. Grant No.: DC02130110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 131,710	\$ 131,710	\$ --
Operating expenses	29,669	29,669	--
Totals	\$ 161,379	\$ 161,379	\$ --

The federal portion of \$161,379 for the fiscal year ended June 30, 2003 has been reported in the Schedule of Expenditures of Federal Awards.

The following represents expenditures for the Probation Specialized Unit program, CFDA No. 16.579, for the year ended June 30, 2003:

C. Grant No.: PU02010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 72,667	\$ 50,041	\$ 22,626
Operating expenses	14,466	1,171	13,295
Equipment	19,534	17,914	1,620
Totals	\$ 106,667	\$ 69,126	\$ 37,541

**COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

**NOTE 5 – OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR FEDERAL GRANTS (Continued)**

<u>Funding Source:</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Federal share (75%)	\$ 80,000	\$ 47,562	\$ 32,438
County share (25%)	26,667	21,564	5,103
Totals	\$ 106,667	\$ 69,126	\$ 37,541

**NOTE 6 – OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR STATE GRANTS**

The following represents expenditures for the Serious Habitual Offender program, for the year ended June 30, 2003:

A. Grant No.: H000010110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 137,569	\$ 137,569	\$ -
Operating expenses	10,719	10,719	-
Equipment	18,242	18,242	-
Totals	\$ 166,530	166,530	\$ -
Less: Reported prior period		<u>(133,209)</u>	
Reported this period		<u>\$ 33,321</u>	
<u>Funding Source:</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
State share (92%)	\$ 152,888	\$ 152,888	\$ -
County share (8%)	13,642	13,642	-
Totals	\$ 166,530	\$ 166,530	\$ -

**COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

**NOTE 6 – OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR STATE GRANTS (Continued)**

The following represents expenditures for the Statutory Rape Vertical Prosecution program for the year ended June 30, 2003:

B. Grant No.: SR00020110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 89,078	\$ 89,078	\$ -
Operating expenses	5,922	10,836	(4,914)
Equipment	5,000	-	5,000
 Totals	 <u>\$ 100,000</u>	 99,914	 <u>\$ 86</u>
 Less: Reported prior period		 <u>(45,250)</u>	
 Reported this period		 <u>\$ 54,664</u>	

The following represents expenditures for the Statutory Rape Vertical Prosecution program for the year ended June 30, 2003:

C. Grant No.: SR01030110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 74,263	\$ 9,402	\$ 64,861
Operating expenses	25,737	5,274	20,463
 Totals	 <u>\$ 100,000</u>	 <u>\$ 14,676</u>	 <u>\$ 85,324</u>

**COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

**NOTE 6 – OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR STATE GRANTS (Continued)**

The following represents expenditures for the Child Abuse Treatment/Juvenile Justice and Delinquency Prevention and Intervention program, for the year ended June 30, 2003:

D. Grant No.: AT01020110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 117,613	\$ 117,613	\$ -
Operating expenses	<u>143,637</u>	<u>116,173</u>	<u>27,464</u>
Totals	<u>\$ 261,250</u>	233,786	<u>\$ 27,464</u>
Less: Reported prior period		<u>(140,559)</u>	
Reported this period		<u>\$ 93,227</u>	
<u>Funding Source:</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
State share (83%)	\$ 217,500	\$ 190,036	\$ 27,464
County share (17%)	<u>43,750</u>	<u>43,750</u>	<u>-</u>
Totals	<u>\$ 261,250</u>	<u>\$ 233,786</u>	<u>\$ 27,464</u>

The following represents expenditures for the Child Abuse Treatment program, for the year ended June 30, 2003:

E. Grant No.: AT02030110

<u>Category</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personal services	\$ 92,428	\$ 65,200	\$ 27,228
Operating expenses	<u>126,322</u>	<u>48,264</u>	<u>78,058</u>
Totals	<u>\$ 218,750</u>	<u>\$ 113,464</u>	<u>\$ 105,286</u>

**COUNTY OF GLENN, CALIFORNIA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003**

**NOTE 6 - OFFICE OF CRIMINAL JUSTICE PLANNING DISCLOSURE
FOR STATE GRANTS (Continued)**

<u>Funding Source:</u>	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
State share (80%)	\$ 175,000	\$ 112,231	\$ 62,769
County share (20%)	43,750	1,233	42,517
Totals	<u>\$ 218,750</u>	<u>\$ 113,464</u>	<u>\$ 105,286</u>

**NOTE 7 - DEPARTMENT OF COMMUNITY SERVICES AND
DEVELOPMENT DISCLOSURE**

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

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #03B-5215 (ECIP/WPO/FRR)
 FOR THE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2003

July 1, 2002
 to
June 30, 2003

REVENUES

Grant revenues	\$	42,119
		42,119
Total revenues	\$	42,119

EXPENDITURES

ADMINISTRATION

Salaries and wages	\$	1,423
Fringe benefits		553
Misceilaneous		664
Intake		348
		2,988
Total administration		2,988

PROGRAM

Outreach costs		5,324
Wood/propane/oil		49,223
Furnace repair/replacement		8,330
		62,877
Total program		62,877
Total contract	\$	65,865

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #03B-5215 (ASSURANCE 16)
 FOR THE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2003

July 1, 2002
 to
June 30, 2003

REVENUES

Grant revenues	\$	<u> -</u>
Total revenues	\$	<u><u> -</u></u>

EXPENDITURES

PROGRAM		
Assurance 16 activities		<u> 9,746</u>
Total contract	\$	<u><u> 9,746</u></u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #03B-5215 (WX)
 FOR THE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2003

		July 1, 2002 to June 30, 2003
REVENUES		
Grant revenues	\$	34,695
Total revenues	\$	<u>34,695</u>
EXPENDITURES		
ADMINISTRATION		
Salaries and wages	\$	1,441
Fringe benefits		560
Miscellaneous		1,241
Intake		<u>723</u>
Total administration		<u>3,965</u>
PROGRAM		
Outreach costs		2,995
Travel		1,390
Dwelling assessment		3,945
WX materials		22,420
Labor		11,171
Storage		685
Travel/transportation		3,529
Maintenance and repair		105
Miscellaneous		<u>6,038</u>
Total program		<u>52,278</u>
Total contract	\$	<u>56,243</u>

**GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT #02B-5164 (WX)
FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 24,248	\$ 203,068	\$ 227,316
Interest revenues	-	567	567
Carryover	-	15,302	15,302
	<u>\$ 24,248</u>	<u>\$ 218,937</u>	<u>\$ 243,185</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 405	\$ 4,562	\$ 4,967
Fringe benefits	157	1,774	1,931
Miscellaneous	209	5,289	5,498
Intake	26	1,310	1,336
	<u>797</u>	<u>12,935</u>	<u>13,732</u>
PROGRAM			
Outreach costs	93	10,209	10,302
Training	7	-	7
Travel	186	4,092	4,278
Dwelling assessment	75	7,925	8,000
WX materials	9,488	103,042	112,530
Labor	549	50,776	51,325
Storage	458	2,960	3,418
Travel/transportation	1,313	17,075	18,388
Maintenance and repair	5	177	182
Miscellaneous	1,081	19,942	21,023
	<u>13,255</u>	<u>216,198</u>	<u>229,453</u>
Total program	<u>13,255</u>	<u>216,198</u>	<u>229,453</u>
Total contract	<u>\$ 14,052</u>	<u>\$ 229,133</u>	<u>\$ 243,185</u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02B-5164 (ASSURANCE)
 FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 8,079	\$ 31,310	\$ 39,389
Interest revenues	-	143	143
	<u>8,079</u>	<u>31,453</u>	<u>39,532</u>
Total revenues	<u>\$ 8,079</u>	<u>\$ 31,453</u>	<u>\$ 39,532</u>
EXPENDITURES			
PROGRAM			
Assurance 16 activities	<u>2,289</u>	<u>37,243</u>	<u>39,532</u>
	<u>2,289</u>	<u>37,243</u>	<u>39,532</u>
Total program	<u>2,289</u>	<u>37,243</u>	<u>39,532</u>
Total contract	<u>\$ 2,289</u>	<u>\$ 37,243</u>	<u>\$ 39,532</u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02B-5164 (ECIP/WPO/FRR)
 FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 37,939	\$ 147,148	\$ 185,087
Interest revenues	-	672	672
	<u>37,939</u>	<u>147,820</u>	<u>185,759</u>
Total revenues	<u>\$ 37,939</u>	<u>\$ 147,820</u>	<u>\$ 185,759</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 138	\$ 8,468	\$ 8,606
Fringe benefits	54	3,293	3,347
Miscellaneous	67	3,116	3,183
Intake	137	6,607	6,744
	<u>396</u>	<u>21,484</u>	<u>21,880</u>
Total administration	<u>396</u>	<u>21,484</u>	<u>21,880</u>
PROGRAM			
Outreach costs	608	17,842	18,450
Wood/propane/oil	800	144,629	145,429
	<u>1,408</u>	<u>162,471</u>	<u>163,879</u>
Total program	<u>1,408</u>	<u>162,471</u>	<u>163,879</u>
Total contract	<u>\$ 1,804</u>	<u>\$ 183,955</u>	<u>\$ 185,759</u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02B-5164 (HEAP OUTREACH)
 FOR THE PERIOD JANUARY 1, 2002 TO MARCH 31, 2003

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 4,147	\$ 14,638	\$ 18,785
Interest revenues	-	73	73
	<u>4,147</u>	<u>14,711</u>	<u>18,858</u>
Total revenues	\$ <u>4,147</u>	\$ <u>14,711</u>	\$ <u>18,858</u>
EXPENDITURES			
PROGRAM			
Outreach costs	201	5,709	5,910
Wood/propane/oil	1,164	11,784	12,948
	<u>1,365</u>	<u>17,493</u>	<u>18,858</u>
Total program	<u>1,365</u>	<u>17,493</u>	<u>18,858</u>
Total contract	\$ <u>1,365</u>	\$ <u>17,493</u>	\$ <u>18,858</u>

GLENN COUNTY HUMAN RESOURCE AGENCY
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
CSD CONTRACT #01X-6014 (EVP)
FOR THE PERIOD JUNE 15, 2001 TO DECEMBER 31, 2002

		July 1, 2002 to June 30, 2003
REVENUES		
Grant revenues	S	<u>7,312</u>
Total revenues	S	<u><u>7,312</u></u>
EXPENDITURES		
ADMINISTRATION		
Salaries and wages	S	170
Fringe benefits		66
Misceilaneous		168
Intake		<u>495</u>
Total administration		<u>899</u>
PROGRAM		
Outreach costs		669
WX materials		2,257
Labor		1,416
ECIS WPO		1,000
CAP WPO		748
Misceilaneous		<u>323</u>
Total program		<u>6,413</u>
Total contract	S	<u><u>7,312</u></u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #01X-6014 (WX)
 FOR THE PERIOD JUNE 15, 2001 TO DECEMBER 31, 2002

	July 1, 2000 to June 30, 2001	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES				
Grant revenues	\$ -	\$ 131,226	\$ 3,665	\$ 134,891
Interest revenues	-	-	122	122
Total revenues	<u>\$ -</u>	<u>\$ 131,226</u>	<u>\$ 3,787</u>	<u>\$ 135,013</u>
EXPENDITURES				
ADMINISTRATION				
Salaries and wages	\$ 128	\$ 2,706	\$ -	\$ 2,834
Fringe benefits	50	1,052	-	1,102
Miscellaneous	295	2,145	635	3,075
Total administration	<u>473</u>	<u>5,903</u>	<u>635</u>	<u>7,011</u>
PROGRAM				
Travel	-	3,332	249	3,581
Dwelling assessment	-	2,768	2,790	5,558
WX materials	-	63,703	2,621	66,324
Labor	7,682	22,514	10,247	40,443
Travel/transportation	81	1,002	402	1,485
Maintenance and repair	-	26	331	357
Miscellaneous	1,505	6,566	2,183	10,254
Total program	<u>9,268</u>	<u>99,911</u>	<u>18,823</u>	<u>128,002</u>
Total contract	<u>\$ 9,741</u>	<u>\$ 105,814</u>	<u>\$ 19,458</u>	<u>\$ 135,013</u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #03F-4312
 FOR THE PERIOD JANUARY 1, 2003 TO DECEMBER 31, 2003

July 1, 2002
 to
June 30, 2003

REVENUES

Grant revenues		\$	48,266
			48,266
Total revenues		\$	48,266

EXPENDITURES

ADMINISTRATION

Salaries and wages		\$	29,081
Fringe benefits			8,895
			8,895
Total administration			37,976

PROGRAM

Travel			6,816
Space			1,219
Consumables			8,830
Equipment lease/purchase			1,780
Contract services			2,282
Subcontractor			5,709
Other costs			12,055
			12,055
Total program			38,691
Total contract		\$	76,667

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #03F-4375
 FOR THE PERIOD OCTOBER 1, 2002 TO SEPTEMBER 30, 2003

July 1, 2002
 to
June 30, 2003

REVENUES

Grant revenues		\$	40,131
			<u>40,131</u>
Total revenues		\$	<u><u>40,131</u></u>

EXPENDITURES

ADMINISTRATION

Salaries and wages		\$	9,940
Fringe benefits			3,097
Miscellaneous			<u>1,142</u>
Total administration			<u>14,179</u>

PROGRAM

Travel			395
Space			5,120
Consumables			7,402
Contract services			2,922
Other			<u>10,113</u>
Total program			<u>25,952</u>
Total contract		\$	<u><u>40,131</u></u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02F-4214
 FOR THE PERIOD JANUARY 1, 2002 TO DECEMBER 31, 2002

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ 56,178	\$ 117,378	\$ 173,556
Interest revenues	-	606	606
	<u>56,178</u>	<u>117,984</u>	<u>174,162</u>
Total revenues	<u>\$ 56,178</u>	<u>\$ 117,984</u>	<u>\$ 174,162</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 17,649	\$ 42,022	\$ 59,671
Fringe benefits	4,728	15,252	19,980
	<u>22,377</u>	<u>57,274</u>	<u>79,651</u>
Total administration	<u>22,377</u>	<u>57,274</u>	<u>79,651</u>
PROGRAM			
Travel	8,207	5,421	13,628
Space	2,191	4,025	6,216
Consumables	999	4,183	5,182
Equipment lease/purchase	11,881	1,728	13,609
Contract services	5,214	1,918	7,132
Subcontractors	2,556	17,444	20,000
Other	12,967	15,777	28,744
	<u>44,015</u>	<u>50,496</u>	<u>94,511</u>
Total program	<u>44,015</u>	<u>50,496</u>	<u>94,511</u>
Total contract	<u>\$ 66,392</u>	<u>\$ 107,770</u>	<u>\$ 174,162</u>

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #99F-1808
 FOR THE PERIOD OCTOBER 1, 1998 TO SEPTEMBER 30, 2002

July 1, 2002
 to
June 30, 2003

REVENUES

Grant revenues	S	26,424
Interest revenues		<u>1,100</u>
Total revenues	S	<u><u>27,524</u></u>

EXPENDITURES

ADMINISTRATION

Salaries and wages	S	4,920
Fringe benefits		<u>1,913</u>
Total administration		<u>6,833</u>

PROGRAM

Travel		138
Space		356
Consumables		1,617
Equipment lease/purchase		123
Subcontractors		16,000
Other		<u>1,135</u>

Total program 19,369

Total contract S 26,202

GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #03C-1464
 FOR THE PERIOD APRIL 1, 2003 TO MARCH 31, 2004

	July 1, 2002 to June 30, 2003
REVENUES	
Grant revenues	\$ -
Interest revenues	-
Total revenues	\$ -
EXPENDITURES	
ADMINISTRATION	
Salaries and wages	\$ 668
Fringe benefits	260
Miscellaneous	386
Total administration	1,314
PROGRAM	
STD prog op-measures	4,572
Liability insurance	13
Financial audit	15
Total program	4,600
Total contract	\$ 5,914

**GLENN COUNTY HUMAN RESOURCE AGENCY
 SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES
 CSD CONTRACT #02C-1414
 FOR THE PERIOD APRIL 1, 2002 TO MARCH 31, 2003**

	July 1, 2001 to June 30, 2002	July 1, 2002 to June 30, 2003	Total Costs
REVENUES			
Grant revenues	\$ -	\$ 27,339	\$ 27,339
Interest revenues	-	39	39
Total revenues	<u>\$ -</u>	<u>\$ 27,378</u>	<u>\$ 27,378</u>
EXPENDITURES			
ADMINISTRATION			
Salaries and wages	\$ 244	\$ 163	\$ 407
Fringe benefits	95	64	159
Miscellaneous	87	447	534
Total administration	<u>426</u>	<u>674</u>	<u>1,100</u>
PROGRAM			
T and TA	-	491	491
STD prog op-measures	1,648	20,692	22,340
Liability insurance	1	30	31
Financial audit	1	35	36
Health and safety	-	3,380	3,380
Total program	<u>1,650</u>	<u>24,628</u>	<u>26,278</u>
Total contract	<u>\$ 2,076</u>	<u>\$ 25,302</u>	<u>\$ 27,378</u>



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Honorable Board of Supervisors
County of Glenn, California

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE AND ON
INTERNAL CONTROL OVER FINANCIAL REPORTING BASED ON AN
AUDIT OF THE BASIC 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, 2003, which collectively comprise the County's basic financial statements and have issued our report thereon dated October 31, 2003. Our report included an explanatory paragraph discussing the City's implementation of new accounting principles issued by the Governmental Accounting Standards Board. 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.

Compliance

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of basic 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 that are required to be reported under *Government Auditing Standards*.

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 basic financial statements and not to provide assurance 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 over financial reporting that might be material weaknesses. A material weakness is a 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 in amounts that would be material in relation to the basic 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.

This report is intended solely for the information and use of the County Board of Supervisors, management and federal and state grantor 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
October 31, 2003



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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, 2003. 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 award programs for the fiscal year ended June 30, 2003.

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 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 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 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, 2003, and have issued our report thereon dated October 31, 2003. Our report included an explanatory paragraph discussing the City's implementation of new accounting principles issued by the Governmental Accounting Standards Board. 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, as required by OMB Circular A-133, is presented for purposes of additional analysis 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 of the County Board of Supervisors, management and federal and state grantor 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
October 31, 2003

COUNTY OF GLENN, CALIFORNIA
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2003

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:

CFDA Number(s)

10.551	Food Stamps
20.205	Highway Planning and Construction
93.568	Low-Income Home Energy Assistance
93.658	Foster Care – Title IV

COUNTY OF GLENN, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

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

Dollar threshold used to distinguish between type A and type B programs:	\$418,079
Auditee qualified as low-risk auditee?	Yes

Section II – Financial Statement Findings

None.

Section III – Federal Award Findings and Questioned Costs

None.