

County of Glenn

Willows, California

Single Audit Reports

For the year ended June 30, 2009

C&L
Caporicci & Larson
Certified Public Accountants

County of Glenn
Single Audit Reports
For the year ended June 30, 2009

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Caporicci & Larson, Inc.
A Subsidiary of Stonefield Josephson, Inc.
Certified Public Accountants

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

To the Honorable Board of Supervisors
of the County of Glenn
Willows, California

We have audited the financial statements of the County of Glenn (County) as of and for the year ended June 30, 2009, and have issued our report thereon dated March 31, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A *control deficiency* 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 misstatements on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control. We consider the deficiency described in Part B of the accompanying schedule of findings and questioned costs to be a significant deficiency in internal control over financial reporting. This deficiency is also reported to management of the County in a separate letter dated March 31, 2010.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is a material weakness.

To the Honorable Board of Supervisors
of the County of Glenn
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The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

Compliance and Other Matters

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

This report is intended solely for the information and use of County management, County Board of Supervisors, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Capricci & Larson

Oakland, California
March 31, 2010



Caporicci & Larson, Inc.
A Subsidiary of Stonefield Josephson, Inc.
Certified Public Accountants

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO
EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133**

To the Honorable Board of Supervisors
of the County of Glenn
Willows, California

Compliance

We have audited the compliance of the County of Glenn (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 year ended June 30, 2009. The County's major federal programs are identified in the summary of audit 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; the standards applicable to financial audits contained in Government Audit Standards issued by the Comptroller General of the United States; and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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.

To the Honorable Board of Supervisors
of the County of Glenn
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A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis.

A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the basic financial statements of the County as of and for the year ended June 30, 2009, and have issued our report thereon dated March 31, 2010. Our audit was performed for the purpose of forming an opinion on the basic financial statements taken 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 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 whole.

This report is intended solely for the information and use of County Management, County Board of Supervisors, others within the County, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record and its distribution is not limited.

Capricci & Carson

Oakland, California
March 31, 2010

County of Glenn
Single Audit Reports
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009

Grantor Agency and Grant Title	Federal Catalog Number	Pass-through Number	Program Expenditures
U.S. Department of Agriculture			
<i>Passed through the State Department of Social Services:</i>			
- Food Stamps	10.551	N/A	\$ 3,660,660
- State Admin Matching Grants for Food Stamp Program	10.561	N/A	367,478
Total Food Stamp Cluster			4,028,138
- National School Lunch Program	10.555		26,009
<i>Passed through the State Controller's Office:</i>			
- Schools and Roads - Grants to States	10.665	N/A	283,883
- Schools and Roads - Grants to Counties	10.666	N/A	50,101
Total School and Roads Cluster			333,984
Total U.S. Department of Agriculture			4,388,131
U.S. Department of Housing and Urban Development			
<i>Passed through the State Department of Housing and Community Development:</i>			
- Community Development Block Grant	14.228	04-STBG-1973	102,910
- Community Development Block Grant	14.228	05-EDBG-1979	108,145
- Community Development Block Grant	14.228	07-EDEF-3740	38,719
- Emergency Shelter Grants Program	14.231	06-FESG-2298	46,408
- Emergency Shelter Grants Program	14.231	08-FESG-4397	54,554
- McKinney Vento	14.235	CA 01 B 723001	31,500
- HOME	14.239	05-HOME-1681	60,450
- Section 8 Housing Choice Vouchers	14.871		69,293
Total U.S. Department of Housing and Urban Development			511,979
U.S. Department of Interior			
<i>Direct Program:</i>			
- Payment in Lieu of Taxes	15.226	*	274,603
<i>Passed through the State Department of Fish and Game:</i>			
- Refuge Revenue Sharing Act of 1978	15.600	N/A	19,479
Total U.S. Department of Interior			294,082
U.S. Department of Justice			
<i>Passed through the State Office of Emergency Services:</i>			
- Crime Victim Assistance	16.575	VW 08 13 0110	94,601
- Crime Victim Assistance	16.575	AT 07 04 0110	68,921
- Crime Victim Assistance	16.575	AT 08 05 0110	87,654
- Probation Specialized Units Program	16.575	PU 07 05 0110	73,104
- Vertical Prosecution Block Grant	16.575	VB 07 05 0110	550
- Justice Assistance Grant	16.738	DC 06 17 0110	120,386
- State Criminal Alien Assistance Program	16.000	N/A	40,860
- Drug Enforcement Administration	16.000	SF 08 A 410882	12,000
Total U.S. Department of Justice			498,076
		Subtotal	5,692,268

* Denotes major program

See accompanying notes to schedule of expenditures of federal awards

County of Glenn
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

Grantor Agency and Grant Title	Federal Catalog Number	Pass-through Number	Program Expenditures
Total from Prior Page			\$ 5,692,268
U.S. Department of Health and Human Services			
<i>Direct Program:</i>			
- Public Health Emergency Preparedness	93.069		7,377
- Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104	*	252,830
<i>Passed through the State Department of Social Services:</i>			
- Family Preservation and Support Services	93.556	N/A	28,499
- Temporary Assistance for Needy Families	93.558	N/A	5,109,474
- Child Support Enforcement	93.563	*	553,407
- Child Welfare Services	93.645	N/A	38,630
- Foster Care	93.658	*	1,208,282
- Adoption Assistance Program	93.659	N/A	401,729
- Social Services Block Grant	93.667	N/A	77,541
- Chafee Foster Care Independent Program	93.674	N/A	26,572
- In-Home Support Services	93.000	N/A	107,770
- ARRA - PCSP	93.000	N/A	112,019
- ARRA - Foster Care Asst	93.658	N/A	15,067
- ARRA - Adoption Asst	93.659	N/A	7,154
<i>Passed through the State Department of Health Services</i>			
- Public Health Emergency Preparedness	93.069	N/A	86,099
- Maternal and Child Health Federal Consolidated Program	93.110	N/A	108,461
- Medical Assistance Program	93.778	N/A	785,976
<i>Passed through the State Department of Mental Health</i>			
- Block Grants for Community Mental Health Services	93.958	N/A	110,908
<i>Passed through the State Department of Community Services and Development</i>			
- Low-Income Home Energy Assistance	93.568	*	25,043
- Low-Income Home Energy Assistance	93.568	*	136,437
- Low-Income Home Energy Assistance	93.568	*	213,866
- Low-Income Home Energy Assistance	93.568	*	138,498
- Low-Income Home Energy Assistance	93.568	*	259,133
- Community Service Block Grant	93.569	*	11,628
- Community Service Block Grant	93.569	*	82,478
- Community Service Block Grant	93.569	*	113,058
- Community Service Block Grant	93.569	*	6,973
- Community Service Block Grant	93.569	*	18,892
<i>Passed through the State Department of Alcohol and Drug Abuse Program</i>			
- Block Grant for Prevention and Treatment of Substance Abuse	93.959	N/A	536,975
Total U.S. Department of Health and Human Services			10,580,776
		Subtotal	16,273,044

* Denotes major program

See accompanying notes to schedule of expenditures of federal awards

County of Glenn
Single Audit Reports
Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

Grantor Agency and Grant Title	Federal Catalog Number	Pass-through Number	Program Expenditures
Total from Prior Page			\$ 16,273,044
U.S. Department of Labor			
<i>Direct Program:</i>			
- Workforce Investment Act - Adult Program	17.258	*	128,110
- Workforce Investment Act - Adult Stimulus	17.258	*	1,077
- Workforce Investment Act - Youth Program	17.259	*	114,469
- Workforce Investment Act - Youth Stimulus	17.259	*	20,045
- Workforce Investment Act - Dislocated Worker	17.260	*	95,570
- Workforce Investment Act - Dislocated Stimulus	17.260	*	2,552
- Workforce Investment Act - Allocation	17.266	*	26,397
- Workforce Investment Act - Rapid Response	17.266	*	58,000
- Workforce Investment Act - Rapid Response Stimulus	17.266	*	4,918
- Workforce Investment Act - Wired	17.266	*	30,000
- Workforce Investment Act - Wave 3	17.266	*	4,830
- Workforce Investment Act - Starrs V	17.278	*	177,205
- Workforce Investment Act - Starrs VI	17.266	*	2,231
- Workforce Investment Act - 15% Nursing Project	17.267	*	9,000
- Workforce Investment Act - Automotive Tech Grant	17.267	*	93,900
- Workforce Investment Act - Construction Transfer	17.268	*	34,002
- Workforce Investment Act - Cal Grip	17.268	*	11,334
Total U.S. Department of Labor			813,640
U.S. Department of Transportation			
<i>Direct Program:</i>			
- Federal Highway Administration	20.000		4,360
<i>Passed through the State Department of Transportation:</i>			
- Airport Improvement Program- Willows Airport	20.106	3-06-0279-0304	1,257
- County Road 44 Project	20.106	STPLH-5911 (28)	49,320
Total U.S. Department of Transportation			54,937
U.S. Department of Energy			
<i>Passed through the State Department of Economic Opportunity:</i>			
- Weatherization Assistance for low-income Persons	81.042	26-0676-00	28,180
- Weatherization Assistance for low-income Persons	97.024	27-0676-00	21,471
- Weatherization Assistance for low-income Persons	97.114	27-0676-00	1,634
Total U.S. Department of Energy			51,285
Social Security Administration Department			
<i>Direct Program:</i>			
- Social Security - Supplemental Security Income	96.006	N/A	20,489
Total Social Security Administration Department			20,489
U.S. Department of Homeland Security			
<i>Passed through the State Office of Emergency Services</i>			
- Homeland Security Grant Program	97.067	2006-0071	6,000
Total U.S. Department of Homeland Security			6,000
Total Expenditures of Federal Awards			\$ 17,219,395

* Denotes major program

See accompanying notes to schedule of expenditures of federal awards

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County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards
For the year ended June 30, 2009

1. REPORTING ENTITY

Reporting Entity

The financial reporting entity, as defined by the Governmental Accounting Standard Board (GASB), consists of the primary government, which is the County of Glenn, California (County), organizations for which the primary government is financially accountable, and other organizations for which the nature and the significance of their relationship with the primary government are such that exclusion would cause the reporting entity's financial statements to be misleading or incomplete.

The County Board of Supervisors acts as the governing body and is able to impose its will on the following organizations by establishing financial accountability:

- Glenn County Community Action Agency
- Glenn County Children and Families Commission
- Artois Fire District
- Bayliss Fire District
- Hamilton Fire District
- Willows Rural Fire District
- Storm Drain Maintenance No. 1
- Storm Drain Maintenance No. 3
- North Willows Community Services Area
- Olive Fruit Fly Pest District
- Air Pollution Control District

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

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

Schedule of Expenditures of Federal Awards

The accompanying Schedule presents the activity of all Federal financial assistance programs of the County. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through the State of California is included in the Schedule.

The Schedule was prepared only from the accounts of various grant programs and, therefore, does not present the financial position or results of operations of the County.

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

3. CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA)

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

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

The majority of the federal award expenditures are reported in the County's basic financial statements in the general fund, special revenue funds, and enterprise funds.

5. OFFICE OF EMERGENCY SERVICES

The following schedules of expenditures reflect additional detail of expenditures as required by the California Office of Emergency Services.

The following represents expenditures for the Crime Victim Assistance program, CFDA No. 16.575, for the fiscal year ended June 30, 2009:

A. CONTRACT No.: VW08130110

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ 94,599	\$ 94,599
Total revenues	<u>\$ 94,599</u>	<u>\$ 94,599</u>
EXPENDITURES		
PERSONNEL COSTS		
Personnel costs	\$ 64,451	\$ 64,451
NON-PERSONNEL COSTS		
Operating costs	30,150	30,150
Equipment	-	-
Total non-personnel costs	<u>30,150</u>	<u>30,150</u>
Total expenditures	<u>\$ 94,601</u>	<u>\$ 94,601</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

5. OFFICE OF EMERGENCY SERVICES, Continued

B. CONTRACT No.: AT07040110

	July 1, 2007 to June 30, 2008	July 1, 2008 to June 30, 2009	Total Costs
REVENUES			
Grant revenues	\$ 52,786	\$ 68,225	\$ 121,011
Total revenues	<u>\$ 52,786</u>	<u>\$ 68,225</u>	<u>\$ 121,011</u>
EXPENDITURES			
PERSONNEL COSTS			
Personnel costs	\$ 30,810	\$ 40,077	\$ 70,887
NON-PERSONNEL COSTS			
Operating costs	21,280	28,844	50,124
Equipment	-	-	-
Total non-personnel costs	<u>21,280</u>	<u>28,844</u>	<u>50,124</u>
Total expenditures	<u>\$ 52,090</u>	<u>\$ 68,921</u>	<u>\$ 121,011</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

5. OFFICE OF EMERGENCY SERVICES, Continued

C. CONTRACT No.: AT08050110

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ 87,654	\$ 87,654
Total revenues	<u>\$ 87,654</u>	<u>\$ 87,654</u>
EXPENDITURES		
PERSONNEL COSTS		
Personnel costs	\$ 55,770	\$ 55,770
NON-PERSONNEL COSTS		
Operating costs	31,884	31,884
Equipment	-	-
Total non-personnel costs	<u>31,884</u>	<u>31,884</u>
Total expenditures	<u>\$ 87,654</u>	<u>\$ 87,654</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT

The California State Department of Community Services requires additional details of expenditures on certain grants. The following is provided to comply with the requirements.

The following represents expenditures for the Low-Income Home Energy Assistance program, CFDA No. 93.568, and Community Service Block Grant, CFDA No. 93.569, for the fiscal year ended June 30, 2009:

A. CONTRACT No.: 08C-1705 (WX)

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ 25,022	\$ 25,022
Interest revenues	21	21
Total revenues	<u>\$ 25,043</u>	<u>\$ 25,043</u>
EXPENDITURES		
ADMINISTRATION		
Administrative	<u>\$ 1,246</u>	<u>\$ 1,246</u>
PROGRAM OPERATIONS		
Direct program activities	19,455	19,455
Worker's compensation	194	194
Total program costs	<u>19,649</u>	<u>19,649</u>
OTHER PROGRAM COSTS		
Health & safety	3,439	3,439
Training & technical Asst	708	708
Total other program costs	<u>4,147</u>	<u>4,147</u>
Total expenditures	<u>\$ 25,043</u>	<u>\$ 25,043</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

B. CONTRACT No.: 08B-5455 (WX)

	July 1, 2007 to June 30, 2008	July 1, 2008 to June 30, 2009	Total Costs
REVENUES			
Grant revenues	\$ 62,966	\$ 161,270	\$ 224,236
Interest revenues	-	212	212
Total revenues	<u>\$ 62,966</u>	<u>\$ 161,482</u>	<u>\$ 224,448</u>
EXPENDITURES			
ADMINISTRATION			
Administrative costs	<u>\$ 6,386</u>	<u>\$ 11,109</u>	<u>\$ 17,495</u>
PROGRAM OPERATIONS			
Intake	1,853	2,619	4,472
Direct program activities	72,153	104,477	176,630
Outreach	7,021	4,157	11,178
Worker's compensation	597	1,484	2,081
Lodging & per diem	-	8,119	8,119
Total program costs	<u>81,624</u>	<u>120,857</u>	<u>202,481</u>
OTHER PROGRAM COSTS			
Training	-	4,472	4,472
Total expenditures	<u>\$ 88,010</u>	<u>\$ 136,437</u>	<u>\$ 224,447</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

C. Contract No.: 09B - 5505 (WX)

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ 128,247	\$ 128,247
Interest revenues	132	132
Total revenues	<u>\$ 128,380</u>	<u>\$ 128,380</u>
EXPENDITURES		
ADMINISTRATION		
Administrative costs	<u>\$ 7,293</u>	<u>\$ 7,293</u>
PROGRAM OPERATIONS		
Intake	4,114	4,114
Direct program activities	192,768	192,768
Outreach	6,809	6,809
Worker's compensation	<u>1,247</u>	<u>1,247</u>
Total program costs	<u>204,938</u>	<u>204,938</u>
OTHER PROGRAM COSTS		
Training	<u>1,634</u>	<u>1,634</u>
Total expenditures	<u>\$ 213,866</u>	<u>\$ 213,866</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

D. CONTRACT No.: 08B-5455 (EHA)

	July 1, 2007 to June 30, 2008	July 1, 2008 to June 30, 2009	Total Costs
REVENUES			
Grant revenues	\$ 143,204	\$ 138,479	\$ 281,683
Interest revenues	82	222	304
Total revenues	<u>\$ 143,286</u>	<u>\$ 138,702</u>	<u>\$ 281,988</u>
EXPENDITURES			
ASSURANCE 16			
Assurance 16 costs	<u>\$ 14,681</u>	<u>\$ 20,514</u>	<u>\$ 35,195</u>
ADMINISTRATION			
Administrative costs	<u>9,337</u>	<u>14,936</u>	<u>24,273</u>
INTAKE PROGRAM			
Intake costs	<u>5,364</u>	<u>5,383</u>	<u>10,747</u>
OUTREACH PROGRAM			
Outreach costs	<u>10,290</u>	<u>16,578</u>	<u>26,868</u>
ECIP PROGRAM			
ECIP cooling services	54	15,937	15,991
ECIP heating services	232	49,818	50,050
ECIP wood, propane & oil	84,531	10,560	95,091
HEAP wood, propane & oil	<u>19,000</u>	<u>4,773</u>	<u>23,773</u>
Total ECIP costs	<u>103,817</u>	<u>81,088</u>	<u>184,905</u>
Total expenditures	<u>\$ 143,489</u>	<u>\$ 138,498</u>	<u>\$ 281,987</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

E. CONTRACT No.: 09B-5505 (EHA)

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ 232,114	\$ 232,114
Interest revenues	251	251
Total revenues	<u>\$ 232,365</u>	<u>\$ 232,365</u>
EXPENDITURES		
ASSURANCE 16		
Assurance 16 costs	<u>\$ 30,222</u>	<u>\$ 30,222</u>
ADMINISTRATION		
Administrative costs	<u>16,919</u>	<u>16,919</u>
INTAKE PROGRAM		
Intake costs	<u>10,558</u>	<u>10,558</u>
OUTREACH PROGRAM		
Outreach costs	<u>18,891</u>	<u>18,891</u>
ECIP PROGRAM		
ECIP cooling services	16,980	16,980
ECIP heating services	29,791	29,791
ECIP wood, propane & oil	123,272	123,272
HEAP wood, propane & oil	<u>12,500</u>	<u>12,500</u>
Total ECIP costs	<u>182,543</u>	<u>182,543</u>
Total expenditures	<u>\$ 259,133</u>	<u>\$ 259,133</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

F. CONTRACT No.: 08F-4867

	July 1, 2007 to June 30, 2008	July 1, 2008 to June 30, 2009	Total Costs
REVENUES			
Grant revenues	\$ -	\$ 24,500	\$ 24,500
Interest revenues	19	21	40
Total revenues	<u>\$ 19</u>	<u>\$ 24,521</u>	<u>\$ 24,540</u>
EXPENDITURES			
ADMINISTRATION			
Salary/wages	\$ 719	\$ 262	\$ 981
Fringe benefits	524	191	715
Other costs	341	434	775
Total administrative costs	<u>1,584</u>	<u>887</u>	<u>2,471</u>
PROGRAM			
Salary/wages	266	5,539	5,805
Fringe benefits	149	3,116	3,265
Operating exp & equip	7,681	78	7,759
Other costs	3,231	2,008	5,239
Total program costs	<u>11,327</u>	<u>10,741</u>	<u>22,068</u>
Total expenditures	<u>\$ 12,911</u>	<u>\$ 11,628</u>	<u>\$ 24,539</u>

County of Glenn
 Single Audit Reports
 Notes to Schedule of Expenditures of Federal Awards, Continued
 For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

G. CONTRACT No.: 08F-4912 (Year 1 Funding)

	July 1, 2007 to June 30, 2008	July 1, 2008 to June 30, 2009	Total Costs
REVENUES			
Grant revenues	\$ 160,781	\$ 82,273	\$ 243,054
Interest revenues	66	149	215
Total revenues	<u>\$ 160,847</u>	<u>\$ 82,422</u>	<u>\$ 243,269</u>
EXPENDITURES			
ADMINISTRATION			
Salary/wages	\$ 57,187	\$ 30,350	\$ 87,537
Fringe benefits	28,711	14,767	43,478
Operating exp & equip	48,243	9,134	57,377
Out-of-State services	1,097	170	1,267
Other costs	22,913	10,477	33,390
Total administrative costs	<u>158,151</u>	<u>64,897</u>	<u>223,048</u>
PROGRAM			
Subcontractor services	2,489	17,511	20,000
Other costs	151	70	221
Total program costs	<u>2,640</u>	<u>17,580</u>	<u>20,220</u>
Total expenditures	<u>\$ 160,791</u>	<u>\$ 82,478</u>	<u>\$ 243,269</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

H. CONTRACT No.: 08F-4912 (Year 2 Funding)

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ 113,058	\$ 113,058
Interest revenues	37	37
Total revenues	<u>\$ 113,095</u>	<u>\$ 113,095</u>
EXPENDITURES		
ADMINISTRATION		
Salary/wages	\$ 50,955	\$ 50,955
Fringe benefits	26,994	26,994
Operating exp & equip	17,105	17,105
Out-of-State services	1,400	1,400
Other costs	13,208	13,208
Total administrative costs	<u>109,662</u>	<u>109,662</u>
PROGRAM		
Subcontractor services	<u>3,396</u>	<u>3,396</u>
Total expenditures	<u>\$ 113,058</u>	<u>\$ 113,058</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

I. CONTRACT No.: 08F-4996

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ -	\$ -
Interest revenues	19	19
Total revenues	<u>\$ 19</u>	<u>\$ 19</u>
EXPENDITURES		
ADMINISTRATION		
Salary/wages	\$ 686	\$ 686
Fringe benefits	389	389
Other costs	221	221
Total administrative costs	<u>1,296</u>	<u>1,296</u>
PROGRAM		
Salary/wages	1,230	1,230
Fringe benefits	1,002	1,002
Operating exp & equip	35	35
Subcontractor services	3,000	3,000
Other costs	410	410
Total program costs	<u>5,677</u>	<u>5,677</u>
Total expenditures	<u>\$ 6,973</u>	<u>\$ 6,973</u>

County of Glenn
 Single Audit Reports
 Notes to Schedule of Expenditures of Federal Awards, Continued
 For the year ended June 30, 2009

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

J. CONTRACT No.: 09F-5005

	July 1, 2008 to June 30, 2009	Total Costs
REVENUES		
Grant revenues	\$ -	\$ -
Interest revenues	-	-
Total revenues	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES		
ADMINISTRATION		
Salary/wages	\$ 499	\$ 499
Fringe benefits	362	362
Other costs	314	314
Total administrative costs	<u>1,174</u>	<u>1,174</u>
PROGRAM		
Salary/wages	3,117	3,117
Fringe benefits	1,842	1,842
Operating exp & equip	11,586	11,586
Other costs	1,174	1,174
Total program costs	<u>17,718</u>	<u>17,718</u>
Total expenditures	<u>\$ 18,892</u>	<u>\$ 18,892</u>

County of Glenn
Single Audit Reports
Notes to Schedule of Expenditures of Federal Awards, Continued
For the year ended June 30, 2009

7. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

The following schedule of expenditures reflects additional detail of expenditures as required by the State Department of Housing and Community Development.

The following represents expenditures for the Home program, CFDA No. 14.239, for the fiscal year ended June 30, 2009:

A. CONTRACT No.: 05 - HOME - 1681

	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	July 1, 2008 to June 30, 2009	Total Costs
REVENUES				
Grant revenues	\$ 200,594	\$ 443,032	\$ 71,513	\$ 715,139
Interest revenues	-	-	-	-
Total revenues	<u>\$ 200,594</u>	<u>\$ 443,032</u>	<u>\$ 71,513</u>	<u>\$ 715,139</u>
EXPENDITURES				
ADMINISTRATION				
Administrative costs	\$ 42,043	\$ 10,776	\$ 1,106	\$ 53,925
PROGRAM				
TBRA	81,487	166,118	-	247,605
Loan activity	68,839	208,276	56,441	333,556
Activity delivery	25,932	51,218	2,903	80,053
Total program costs	<u>176,258</u>	<u>425,612</u>	<u>59,344</u>	<u>661,214</u>
Total expenditures	<u>\$ 218,301</u>	<u>\$ 436,388</u>	<u>\$ 60,450</u>	<u>\$ 715,139</u>

County of Glenn
 Single Audit Reports
 Schedule of Findings and Questioned Costs
 For the year ended June 30, 2009

A. SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the basic financial statements of the County of Glenn (County).
2. Significant deficiencies relating to the audit of the financial statements are reported in the basic financial statements and are reported in Part B of the Schedule below.
3. No instances of noncompliance material to the basic financial statements of the County were disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the basic financial statements.
5. The auditors' report on compliance for the major federal award programs for the County expresses an unqualified opinion.
6. Audit findings relative to the major federal award programs for the County are reported in Part C of this Schedule below.
7. The programs tested as major programs include:

Major Program	Expenditures
Payment in Lieu of Taxes - CFDA No. 15.226	\$ 274,603
Justice Assistance Grant - CFDA No. 16.738	120,386
Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances - CFDA No. 93.104	252,830
Child Support Enforcement - CFDA No. 93.563	553,407
Foster Care - CFDA No. 93.658	1,208,282
Low-Income Home Energy Assistance - CFDA No. 93.568	772,977
Community Service Block Grant - CFDA No. 93.569	233,029
Workforce Investment Act - CFDA No. 17.258 to 17.278	813,640
Total Major Program Expenditures	\$ 4,229,154
Total Federal Expenditures	\$ 17,219,395
Percent of Total Federal Award Expenditures	25%

The auditee meets the criteria for a low-risk auditee. Consequently, the major programs tested were required to be in the aggregate of at least 25% of the total federal awards expended.

8. The threshold for distinguishing Types A and B programs was \$515,379.
9. The County was determined to be a low risk auditee.

County of Glenn
Single Audit Reports
Schedule of Findings and Questioned Costs, Continued
For the year ended June 30, 2009

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

FS-01 - Prior Period Adjustment

Finding:

During the year ended June 30, 2009, the County recorded the following material prior period adjustment:

During fiscal year 2009, the County recorded a prior period adjustment due to the evaluation of its' Hospital operation. During the evaluation it was determined that the Hospital Enterprise Fund no longer qualified for that classification, and therefore the County incorporated Hospital contributions into General Government for reporting purposes.

Recommendation

We recommend that the County review operating relationships within the County to avoid reporting errors.

Management's Response

We concur.

C. FINDINGS AND QUESTIONED COSTS - MAJOR FEDERAL AWARD PROGRAM AUDIT

No findings or questioned costs were noted on the County's major programs.

D. PRIOR YEAR FINDINGS AND QUESTIONED COSTS

No findings or questioned costs were noted on the County's major programs for the previous year.