

COUNTY OF GLENN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2018

CliftonLarsonAllen LLP



WEALTH ADVISORY | OUTSOURCING | AUDIT, TAX, AND CONSULTING



THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF GLENN
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2018**

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH <i>GOVERNMENT AUDITING STANDARDS</i>	1
INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	10
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	12
SUPPLEMENTARY SCHEDULES OF THE DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT	14

THIS PAGE INTENTIONALLY LEFT BLANK



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 (the County), as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 14, 2018.

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 audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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.



CliftonLarsonAllen LLP

Roseville, California
December 14, 2018



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 THE UNIFORM GUIDANCE

The Honorable Board of Supervisors
County of Glenn
Willows, California

Report on Compliance for Each Major Federal Program

We have audited the County of Glenn's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

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 the audit requirements of Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

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

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

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

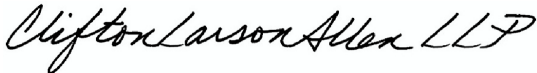
The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2018, and have issued our report thereon dated [DATE], that contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion 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 the Uniform Guidance 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 Department of Community Services and Development have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.



CliftonLarsonAllen LLP

Roseville, California
December 14, 2018

THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Agriculture</u>				
Direct Programs:				
Cooperative Fire Protection Agreement	10.703		\$ 30,289	\$ --
Community Facilities Loans and Grants	10.766		26,200	--
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0505-SF	7,207	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0680-SF	801	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0128	10,233	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0154-006-SF	1,404	--
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0549-010-SF	2,347	--
Subtotal CFDA 10.025			<u>21,992</u>	--
Passed through the State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561		824,888	--
Passed through the State Department of Public Health:				
WIC Grants to States (WGS)	10.578	15-10084	670,954	--
Passed through the State Controller's Office				
Schools and Roads - Grants to States	10.665		<u>134,404</u>	--
Total U.S. Department of Agriculture			<u>1,708,727</u>	--
<u>U.S. Department of Housing and Urban Development</u>				
Passed through State Department of Housing and Community Development:				
Community Development Block Grants/Entitlement Grants	14.228	14-CDBG-9889	53,427	--
Community Development Block Grants/Entitlement Grants (program income)	14.228		10,799	--
Community Development Block Grants/Entitlement Grants (outstanding loan)	14.228		1,553,960	--
Subtotal CFDA 14.228			<u>1,618,186</u>	--
Emergency Solutions Grant Program	14.231	16-ESG-11081	85,719	--
Emergency Solutions Grant Program	14.231	17-ESG-11880	1,808	--
Subtotal CFDA 14.231			<u>87,527</u>	--
Home Investment Partnership Program (program income)	14.239		849	--
Home Investment Partnership Program (outstanding loan)	14.239		632,268	--
Subtotal CFDA 14.239			<u>633,117</u>	--
Total U.S. Department of Housing and Urban Development			<u>2,338,830</u>	--
<u>U.S. Department of the Interior</u>				
Direct Programs:				
Payments in Lieu of Taxes	15.226		612,180	--
National Wildlife Refuge Fund	15.659		80,544	--
Passed through the State Controller's Office				
Distribution of Receipts to State and Local Governments	15.227		<u>93</u>	--
Total U.S. Department of the Interior			<u>692,817</u>	--

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Justice</u>				
Direct Programs:				
Bulletproof Vest Partnership Program	16.607	2016-BU-BX-16083825	\$ 8,746	\$ --
Passed through the Governor's Office of Emergency Services:				
Crime Victim Assistance	16.575	AT16020110	28,263	--
Crime Victim Assistance	16.575	AT17030110	154,290	--
Crime Victim Assistance	16.575	VW16210110	85,381	--
Crime Victim Assistance	16.575	VW17210110	95,048	--
Crime Victim Assistance	16.575	XC16010110	73,207	--
Subtotal CFDA 16.575			<u>436,189</u>	<u>--</u>
Total U.S. Department of Justice			<u>444,935</u>	<u>--</u>
<u>U.S. Department of Labor</u>				
Passed through the North Central Counties Consortium:				
WIA Adult Program	17.258	201	87,107	--
WIA Adult Program	17.258	1065	7,552	--
WIA Adult Program	17.258	1128	766	--
WIA Youth Activities	17.259	301	112,724	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	292	5,823	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	501	99,103	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	540	42,364	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	1040	94,874	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	1066	6,625	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	1088	20,904	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	1091	74,029	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	1103	11,953	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	1111	19,689	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	2023	907	--
WIOA National Dislocated Workers Grants/ WIA National Emergency Grants	17.278	2028	20,409	--
Subtotal - WIA Cluster			<u>604,829</u>	<u>--</u>
Total U.S. Department of Labor			<u>604,829</u>	<u>--</u>
<u>U.S. Department of Transportation</u>				
Passed through the State Department of Transportation:				
Airport Improvement Program	20.106	3-06-0177-005	37,839	--
Airport Improvement Program	20.106	3-06-0279-006	69,927	--
Subtotal CFDA 20.106			<u>107,766</u>	<u>--</u>
Highway Planning and Construction	20.205	BHLO-5911-031	37,282	--
Highway Planning and Construction	20.205	BRLO-5911-047	58,574	--
Highway Planning and Construction	20.205	BRLO-5911-048	86,226	--
Highway Planning and Construction	20.205	BRLO-5911-049	64,029	--
Highway Planning and Construction	20.205	BRLO-5911-050	69,368	--
Highway Planning and Construction	20.205	BRLO-5911-056	15,204	--
Highway Planning and Construction	20.205	BRLO-5911-057	92,928	--
Highway Planning and Construction	20.205	BRLO-5911-058	71,846	--
Highway Planning and Construction	20.205	BRLO-5911-059	82,377	--
Highway Planning and Construction	20.205	BRLO-5911-063	43,642	--
Highway Planning and Construction	20.205	BRNBIL-510	74,953	--
Highway Planning and Construction	20.205	BRNBIL-519	114,151	--
Highway Planning and Construction	20.205	STPLH-5911-028	23,629	--
Subtotal - Highway Planning and Construction Cluster			<u>834,209</u>	<u>--</u>
Total U.S. Department of Transportation			<u>941,975</u>	<u>--</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Department of Health and Human Services</u>				
Passed through the State Department of Public Health:				
Public Health Emergency Preparedness	93.069	14-10502	\$ 111,154	\$ --
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	14-10502	116,542	--
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	17-10072	26,359	--
Maternal and Child Health Services Block Grant to the States	93.994	201711	59,481	--
Passed through the State Department of Social Services:				
Guardianship Assistance	93.090		28,458	--
Promoting Safe and Stable Families	93.556		44,321	--
Temporary Assistance for Needy Families	93.558		3,754,198	--
Community-Based Child Abuse Prevention Grants	93.590		23,075	--
Adoption and Legal Guardianship Incentive Payments	93.603		770	--
Stephanie Tubbs Jones Child Welfare Services Program	93.645		36,123	--
Foster Care - Title IV-E	93.658		887,072	--
Adoption Assistance	93.659		846,675	--
Social Services Block Grant	93.667		75,546	--
Chafee Foster Care Independence Program	93.674		21,093	--
Passed through the State Department of Social Services:				
Medical Assistance Program	93.778		1,136,208	--
Passed through the State Department of Health Care Services:				
Medical Assistance Program	93.778		196,452	--
Subtotal - Medicaid Cluster			<u>1,332,660</u>	--
Passed through the State Department of Health Care Services:				
Children's Health Insurance Program	93.767		34,864	--
Block Grants for Community Mental Health Services	93.958		144,016	--
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17NNA11	289,428	--
Block Grants for Prevention and Treatment of Substance Abuse	93.959	18NNA11	272,711	--
Subtotal CFDA 93.959			<u>562,139</u>	--
Passed through the State Department of Child Support Services:				
Child Support Enforcement	93.563	1704CACSES	488,542	--
Passed through the State Department of Community Services and Development:				
Low Income Home Energy Assistance	93.568	16B-4004	20,044	--
Low Income Home Energy Assistance	93.568	17B-4004	516,778	--
Low Income Home Energy Assistance	93.568	18B-4004	130,219	--
Subtotal CFDA 93.568			<u>667,041</u>	--
Community Services Block Grant	93.569	17F-2011	132,442	--
Community Services Block Grant	93.569	18F-5011	126,390	--
Subtotal CFDA 93.569			<u>258,832</u>	--
Total U.S. Department of Health and Human Services			<u>9,518,961</u>	--

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures to Subrecipients
<u>U.S. Social Security Administration</u>				
Passed through the State Department of Social Services:				
Supplemental Security Income	96.006		\$ 8,575	\$ --
Total U.S. Social Security Administration			<u>8,575</u>	<u>--</u>
<u>U.S. Department of Homeland Security</u>				
Passed through the State Governor's Office of Emergency Services:				
Emergency Management Performance Grants	97.042	2016-0010	22,208	--
Emergency Management Performance Grants	97.042	2017-0007	<u>130,839</u>	<u>--</u>
Subtotal CFDA 97.042			153,047	--
Homeland Security Grant Program	97.067	2015-0078	<u>103,645</u>	<u>--</u>
Total U.S. Department of Homeland Security			<u>256,692</u>	<u>--</u>
Total Expenditures of Federal Awards			<u><u>\$ 16,516,341</u></u>	<u><u>\$ --</u></u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2018**

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards presents the activity of all federal awards programs of the County of Glenn for the year ended June 30, 2018. The information in this schedule is presented in accordance with the requirements of Title 2 *U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

NOTE 3 CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2018 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

NOTE 4 INDIRECT COST RATE

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

NOTE 5 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2018 as follows:

<u>CFDA No.</u>	<u>Federal Program</u>	<u>Outstanding Loans</u>	<u>Loans with Continuing Compliance Requirements</u>	<u>New Loans</u>
14.228	Community Development Block Grant/States Program	\$ 1,514,486	\$ 1,553,960	\$ 46,840
14.239	Home Investment Partnership Program	613,759	632,268	

COUNTY OF GLENN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2018

NOTE 6 PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

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

**COUNTY OF GLENN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2018**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
20.205	Highway Planning and Construction Cluster
93.778	Medical Assistance Program
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
93.658	Foster Care – Title IV-E

Dollar threshold used to distinguish between Type A and Type B programs: \$ 750,000

Auditee qualified as low-risk auditee? x yes _____ no

**COUNTY OF GLENN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2018**

Section II – Financial Statement Findings

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

Section III – Findings and Questioned Costs – Major Federal Programs

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

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 17F-2011 (CSBG – \$260,812)
For the Period January 1, 2017 through June 30, 2018**

	January 1, 2017 through June 30, 2017	July 1, 2017 through December 31, 2017	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 128,370	\$ 4,492	\$ 127,950	\$ 260,812		\$ 260,812
Interest Income	121	-	94	236		-
Total Revenue	<u>128,491</u>	<u>4,492</u>	<u>128,044</u>	<u>261,048</u>		<u>260,812</u>
EXPENDITURES						
Administration:						
Salaries and Wages	39,025	31,918	4,107	75,050	75,050	76,571
Fringe Benefits	19,642	17,597	2,140	39,380	39,380	38,415
Operating Expenses	18,268	7,250	1,391	26,908	26,908	26,201
Out-of-State Travel	8,800	53	-	8,873	8,873	8,900
Contract/Consultant Services	16,315	6,490	3,383	26,187	26,187	26,700
Other Costs	7,887	13,002	1,514	22,384	22,384	21,615
Subtotal Administrative Costs	<u>109,937</u>	<u>76,310</u>	<u>12,535</u>	<u>198,782</u>	<u>198,782</u>	<u>198,402</u>
Program Costs:						
Salaries and Wages	2,193	3,828	5,468	11,489	11,489	11,687
Fringe Benefits	1,351	2,473	3,620	7,444	7,444	7,284
Operating Expenses	3,715	6,677	2,463	12,855	12,855	9,310
Subcontractor/Consultant Services	10,571	7,384	9,488	27,442	27,442	30,000
Other Costs	603	943	1,254	2,799	2,799	4,129
Subtotal Program Costs	<u>18,433</u>	<u>21,305</u>	<u>22,293</u>	<u>62,029</u>	<u>62,029</u>	<u>62,410</u>
Total Expenditures	<u>128,370</u>	<u>97,615</u>	<u>34,828</u>	<u>260,811</u>	<u>\$ 260,811</u>	<u>260,812</u>
REVENUE OVER (UNDER) COSTS	<u>\$ 121</u>	<u>\$ (93,123)</u>	<u>\$ 93,216</u>	<u>\$ 237</u>		<u>\$ -</u>

COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)

CSD Contract No. 18F-5011 (CSBG – \$258,495)
For the Period January 1, 2018 through June 30, 2018

	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 127,109	\$ 127,109		\$ 258,495
Interest Income	88	88		-
Total Revenue	<u>127,197</u>	<u>127,197</u>		<u>258,495</u>
EXPENDITURES				
Administration:				
Salaries and wages	35,405	35,405	\$ 35,405	77,834
Fringe benefits	19,183	19,183	19,183	39,419
Operating expenses	14,465	14,465	14,465	30,597
Equipment	-	-	-	-
Out-of-state travel	8,800	8,800	8,800	8,800
Subcontractor services	7,744	7,744	7,744	15,000
Other costs	14,247	14,247	14,247	23,799
Subtotal Administrative Costs	<u>99,844</u>	<u>99,844</u>	<u>99,844</u>	<u>195,449</u>
Program Costs:				
Salaries and wages	7,192	7,192	7,192	18,147
Fringe benefits	4,842	4,842	4,842	12,463
Operating expenses	4,459	4,459	4,459	5,520
Subcontractor services	7,647	7,647	7,647	20,000
Other costs	2,408	2,408	2,408	6,916
Subtotal Program Costs	<u>26,548</u>	<u>26,548</u>	<u>26,548</u>	<u>63,046</u>
Total Expenditures	<u>126,392</u>	<u>126,392</u>	<u>\$ 126,392</u>	<u>258,495</u>
REVENUE OVER (UNDER) COSTS	<u>\$ 805</u>	<u>\$ 805</u>		<u>\$ -</u>

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 16B-4004 (LIHEAP WX – \$271,302)
For the Period January 1, 2017 through June 30, 2018**

	January 1, 2017 through June 30, 2017	July 1, 2017 through December 31, 2017	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 218,154	\$ 7,437	\$ 30,360	\$ 255,951		\$ 271,302
Interest Income	113	-	-	113		-
Total Revenue	<u>218,267</u>	<u>7,437</u>	<u>30,360</u>	<u>256,064</u>		<u>271,302</u>
EXPENDITURES						
Program Costs:						
Intake	20,717	-	-	20,717	\$ 20,717	21,704
Outreach	13,565	-	-	13,565	13,565	13,565
Training and Technical Assistance	4,607	-	-	4,607	4,607	13,565
Minor Vehicle and Field Equipment	2,107	-	-	2,107	2,107	2,000
General Overhead Costs	54,288	-	5,397	59,685	59,685	59,527
Weatherization Activity Expenditures	164,117	5,540	580	170,237	155,270	160,941
Subtotal Program Costs	<u>259,401</u>	<u>5,540</u>	<u>5,977</u>	<u>270,918</u>	<u>255,951</u>	<u>271,302</u>
Total Expenditures	<u>259,401</u>	<u>5,540</u>	<u>5,977</u>	<u>270,918</u>	<u>\$ 255,951</u>	<u>271,302</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (41,134)</u>	<u>\$ 1,897</u>	<u>\$ 24,383</u>	<u>\$ (14,854)</u>		<u>\$ -</u>

** The \$14,853 are unbillable expenses. We audited every job done under LIHEAP 16B-4004 and could not find anymore unbilled expenses. These expenses will be covered by fund balance, and not any other CSD funded grant, nor any other grant.

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 16B-4004 (LIHEAP EHA – \$473,911)
For the Period January 1, 2017 through June 30, 2018**

	January 1, 2017 through June 30, 2017	July 1, 2017 through December 31, 2017	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 432,554	\$ 9,862	\$ 8,804	\$ 451,220		\$ 473,911
Interest Income	135	-	-	135		-
Total Revenue	<u>432,689</u>	<u>9,862</u>	<u>8,804</u>	<u>451,355</u>		<u>473,911</u>
EXPENDITURES						
Administration:						
Administrative Costs	55,786	-	37	55,823	\$ 55,823	57,657
Administrative Equipment	-	-	-	-	-	-
Subtotal Administrative Costs	<u>55,786</u>	<u>-</u>	<u>37</u>	<u>55,823</u>	<u>55,823</u>	<u>57,657</u>
Program Costs:						
Assurance 16 Activities	43,000	-	-	43,000	43,000	43,000
Intake	45,000	-	-	45,000	45,000	45,000
Outreach	28,507	-	-	28,507	28,506	30,000
Training and Technical Assistance	12,811	-	-	12,811	12,811	14,388
General Overhead Costs	25,212	-	-	25,212	25,212	24,548
ECIP Emergency Heating and Cooling Services	135,321	7,165	1,324	143,810	122,667	143,777
ECIP/HEAP Wood, Propane, and Oil	118,200	-	-	118,200	118,200	115,541
Subtotal Program Costs	<u>408,051</u>	<u>7,165</u>	<u>1,324</u>	<u>416,540</u>	<u>395,396</u>	<u>416,254</u>
Total Expenditures	<u>463,837</u>	<u>7,165</u>	<u>1,361</u>	<u>472,363</u>	<u>\$ 451,219</u>	<u>473,911</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (31,148)</u>	<u>\$ 2,697</u>	<u>\$ 7,443</u>	<u>\$ (21,008)</u>		<u>\$ -</u>

** The \$21,008 are unbillable expenses. We audited every job done under LIHEAP 16B-4004 and could not find anymore unbilled expenses. These expenses will be covered by fund balance, and not any other CSD funded grant, nor any other grant.

COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)

CSD Contract No. 17B-4004 (LIHEAP WX – \$271,302)
For the Period January 1, 2017 through June 30, 2018

	January 1, 2017 through June 30, 2017	July 1, 2017 through December 31, 2017	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 40,905	\$ -	\$ 155,317	\$ 196,222		\$ 271,302
Interest Income	108	110	-	218		-
Total Revenue	<u>41,013</u>	<u>110</u>	<u>155,317</u>	<u>196,440</u>		<u>271,302</u>
Program Costs:						
Intake	-	17,511	3,855	21,366	\$ 21,366	21,704
Outreach	-	10,076	3,387	13,463	13,462	13,565
Training and Technical Assistance	-	3,378	6,480	9,858	9,859	13,565
Minor Vehicle and Field Equipment	1,366	55	86	1,507	1,507	2,000
General Overhead Costs	8,823	17,977	12,741	39,541	39,541	38,994
Weatherization Activity Expenditures	40,256	27,562	77,958	145,776	106,868	149,199
Other Program Costs	4,741	17,280	17,769	39,790	39,790	32,275
Subtotal Program Costs	<u>55,186</u>	<u>93,839</u>	<u>122,276</u>	<u>271,301</u>	<u>232,393</u>	<u>271,302</u>
Total Expenditures	<u>55,186</u>	<u>93,839</u>	<u>122,276</u>	<u>271,301</u>	<u>\$ 232,393</u>	<u>271,302</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (14,173)</u>	<u>\$ (93,729)</u>	<u>\$ 33,041</u>	<u>\$ (74,861)</u>		<u>\$ -</u>

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 17B-4004 (LIHEAP EHA – \$453,284)
For the Period January 1, 2017 through June 30, 2018**

	January 1, 2017 through June 30, 2017	July 1, 2017 through December 31, 2017	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$ 123,219	\$ 16	\$ 190,989	\$ 314,224		\$ 453,284
Interest Income	210	185	-	395		-
Total Revenue	<u>123,429</u>	<u>201</u>	<u>190,989</u>	<u>314,619</u>		<u>453,284</u>
EXPENDITURES						
Administration:						
Administrative Costs	9,975	35,476	11,140	56,591	\$ 56,591	57,555
Subtotal Administrative Costs	<u>9,975</u>	<u>35,476</u>	<u>11,140</u>	<u>56,591</u>	<u>56,591</u>	<u>57,555</u>
Program Costs:						
Assurance 16 Activities	9,884	30,021	2,774	42,679	42,680	43,000
Intake	12,509	30,464	2,027	45,000	45,000	45,000
Outreach	19,145	10,855	-	30,000	30,000	30,000
Training and Technical Assistance	1,638	3,094	9,656	14,388	14,388	14,388
General Overhead Costs	1,128	5,122	11,844	18,094	18,094	22,384
ECIP Emergency Heating and Cooling Services	3,831	16,736	81,016	101,583	43,869	126,106
ECIP/HEAP Wood, Propane, and Oil	64,200	22,800	4,800	91,800	91,800	94,800
Other Program Costs	2,514	5,587	17,250	25,351	25,350	20,051
Subtotal Program Costs	<u>114,849</u>	<u>124,679</u>	<u>129,367</u>	<u>368,895</u>	<u>311,181</u>	<u>395,729</u>
Total Expenditures	<u>124,824</u>	<u>160,155</u>	<u>140,507</u>	<u>425,486</u>	<u>\$ 367,772</u>	<u>453,284</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (1,395)</u>	<u>\$ (159,954)</u>	<u>\$ 50,482</u>	<u>\$ (110,867)</u>		<u>\$ -</u>

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 18B-4004 (LIHEAP WX – \$70,980)
For the Period January 1, 2018 through June 30, 2018**

	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 361	\$ 361		\$ 70,980
Interest Income	-	-		-
Total Revenue	<u>361</u>	<u>361</u>		<u>70,980</u>
Program Costs:				
Intake	69	69	\$ 69	5,678
Outreach	-	-	-	3,549
Training	-	-	-	3,549
Weatherization activities	8,434	8,434	2,601	58,204
Subtotal Program Costs	<u>8,503</u>	<u>8,503</u>	<u>2,670</u>	<u>70,980</u>
Total Expenditures	<u>8,503</u>	<u>8,503</u>	<u>\$ 2,670</u>	<u>70,980</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (8,142)</u>	<u>\$ (8,142)</u>		<u>\$ -</u>

**COUNTY OF GLENN
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(SEE INDEPENDENT AUDITORS' REPORT, PAGES 1 AND 2)**

**CSD Contract No. 18B-4004 (LIHEAP EHA – \$212,084)
For the Period January 1, 2018 through June 30, 2018**

	January 1, 2018 through June 30, 2018	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$ 106,115	\$ 106,115		\$ 212,084
Interest Income	-	-		-
Total Revenue	<u>106,115</u>	<u>106,115</u>		<u>212,084</u>
EXPENDITURES				
Administration:				
Salaries and Wages	-	-	\$ -	-
Fringe Benefits	-	-	-	-
Operating Expenses	-	-	-	-
Other Costs	3,168	3,168	3,168	33,968
Subtotal Administrative Costs	<u>3,168</u>	<u>3,168</u>	<u>3,168</u>	<u>33,968</u>
Program Costs:				
Assurance 16 activities	10,719	10,719	10,719	33,968
Intake	31,064	31,064	31,064	40,392
Outreach	6,191	6,191	6,191	25,245
Training	91	91	91	10,099
Program Services	70,483	70,483	69,817	68,412
Subtotal Program Costs	<u>118,548</u>	<u>118,548</u>	<u>117,882</u>	<u>178,116</u>
Total Expenditures	<u>121,716</u>	<u>121,716</u>	<u>\$ 121,050</u>	<u>212,084</u>
REVENUE OVER (UNDER) COSTS	<u>\$ (15,601)</u>	<u>\$ (15,601)</u>		<u>\$ -</u>