County of Glenn

Willows, California

Single Audit Reports

For the year ended June 30, 2008

C&L
Caporicci & Larson
Certified Public Accountants

County of Glenn
Single Audit Reports
For the year ended June 30, 2008

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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, 2008, and have issued our report thereon dated December 17, 2008. 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.

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 or material weaknesses. However, we did identify a deficiency in internal control over financial reporting that we consider to be a significant deficiency, as defined above, which is described in the accompanying schedule of findings and questioned costs as items 2008-1.

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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.

Caporicci & Larson

Oakland, California
December 17, 2008

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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, 2008. 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, 2008.

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.

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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, 2008, and have issued our report thereon dated December 17, 2008. 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.

Caporicci & Larson

Oakland, California
December 17, 2008

County of Glenn
Single Audit Reports
Schedule of Expenditures of Federal Awards
For the year ended June 30, 2008

Grantor Agency and Grant Title	Federal Catalog Number		Pass-through Number	Program Expenditures
U.S. Department of Agriculture				
Passed through the State Department of Social Services:				
- Food Stamps	10.551	*	N/A	$ 2,805,068
- State Admin Matching Grants for Food Stamp Program	10.561	*	N/A	415,573
- National School Lunch Program	10.555		N/A	24,111
Passed through the State Controller's Office:				
- Schools and Roads	10.665	*	Title 9 - Forest Reserve	296,262
Total U.S. Department of Agriculture				**3,541,014**
U.S. Department of Defence				
Passed through the State Department of Water Resources				
- Emergency Advance Measures for Flood Prevention	12.111		Gov Exec Order S18-06	192,368
U.S. Department of Housing and Urban Development				
Passed though the State Department of Housing and Community Development:				
- Community Development Block Grant	14.228	*	04-STBG-1973	654,847
- Community Development Block Grant	14.228	*	05-EDBG-1979	145,519
Total Community Development Block Grant				800,366
- Emergency Shelter Grants Program	14.231		06-FESG-2298	91,538
- Emergency Shelter Grants Program	14.231		05-FESG-1371	27,058
Total Federal Emergency Shelter Program				118,596
- Section 8 Housing Choice Vouchers	14.871		05-HAP-100	89,239
- McKinney Vento	14.235		CA 01 B 523001	16,961
- HOME	14.239	*	05-HOME-1681	436,388
Total U.S. Department of Housing and Urban Development				**1,461,550**
U.S. Department of Interior				
Direct Program:				
- Payment in Lieu of Taxes	15.226			126,063
U.S. Department of Justice				
Passed through the State Office of Emergency Services:				
- Crime Victim Assistance	16.575	*	VW07120110	102,154
- Crime Victim Assistance	16.575	*	AT06030110	67,031
- Crime Victim Assistance	16.575	*	AT07040111	52,090
- Probation Specialized Units Program	16.575	*	PU 07 05 0110	57,732
- Vertical Prosecution Block Grant	16.575	*	VB 06 04 0110	47,126
- Vertical Prosecution Block Grant	16.575	*	VB 07 05 0110	54,693
- Edward Byrne Memorial Justice Assistance Grant	16.738		DC06170110	112,310
- Violence Against Women Formula Grants	16.588		SF08A41022	33,213
- Drug Enforcement Administration	16.000		SF08A41022	12,000
Passed through the State Office of Justice Programs:				
- Drug Court Discretionary Grant Program	16.585		01024017-56200	187,503
Total U.S. Department of Justice				**725,852**
			Subtotal	$ 6,046,847

* 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, 2008

Grantor Agency and Grant Title	Federal Catalog Number	Pass-through Number	Program Expenditures
Total from Prior Page			$ 6,046,847
Federal Assistance Commission			
Direct Program:			
Help America Vote Act of 2002	90.401		33,811
U.S. Department of Health and Human Services			
Direct Program:			
- Public Health Emergency Preparedness	93.069		29,471
- Comprehensive Community Mental Health Services for Children with Serious Emotional Disturbances	93.104		129,381
Passed through the State Department of Social Services:			
- Family Preservation and Support Services	93.556	N/A	27,786
- Temporary Assistance for Needy Families	93.558	CFL 06/07 -46	5,198,205
- Child Support Enforcement	93.563	N/A	547,222
- Child Welfare Services	93.645	N/A	30,633
- Foster Care	93.658	N/A	1,148,116
- Adoption Assistance Program	93.659	N/A	320,026
- Social Services Block Grant	93.667	N/A	33,372
- Chafee Foster Care Independent Program	93.674	N/A	26,655
- In-Home Support Services	93.000	N/A	190,398
Passed through the State Department of Health Services			
- Public Health Emergency Preparedness	93.069	EPO CDC 07-12	38,631
- Maternal and Child Health Federal Consolidated Program	93.110	200711	92,746
- Medical Assistance Program	93.778	N/A	747,212
Passed through the State Department of Mental Health			
- Block Grants for Community Mental Health Services	93.958	NNA 11	116,091
Passed through the State Department of Community Services and Development			
- Low-Income Home Energy Assistance	93.568	06B-5355 (WX)	18,326
- Low-Income Home Energy Assistance	93.568	07B -5405 (WX)	134,650
- Low-Income Home Energy Assistance	93.568	07C-1655 (WX)	23,368
- Low-Income Home Energy Assistance	93.568	08B-5455 (WX)	88,010
- Low-Income Home Energy Assistance	93.568	06B-5355(ECIP/WPO/FRR)	178,529
- Low-Income Home Energy Assistance	93.568	07B-5405(ECIP/WPO/FRR)	223,075
- Low-Income Home Energy Assistance	93.568	06B-5355(Assurance 16)	1,505
- Low-Income Home Energy Assistance	93.568	07B-5405 (Assurance 16)	29,735
- Low-Income Home Energy Assistance	93.568	07B-5405 (HEAP Outreach)	16,510
- Low-Income Home Energy Assistance	93568	08B-5455 (EHA)	143,489
- Community Service Block Grant	93.569	06F-4712 (FYE12/30/07)	85,236
- Community Service Block Grant	93.569	08F-4867	12,911
- Community Service Block Grant	93.569	08F-4912	160,791
Passed through the State Department of Alcohol and Drug Abuse Program			
- Block Grant for Prevention and Treatment of Substance Abuse	93.959	07-NNA11	568,127
Total U.S. Department of Health and Human Services			**10,360,207**
		Subtotal	$ 16,440,865

* 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, 2008

Grantor Agency and Grant Title	Federal Catalog Number		Pass-through Number	Program Expenditures
Total from Prior Page				$ 16,440,865
U.S. Department of Labor				
Direct Program:				
- Workforce Investment Act	17.258			702,353
U.S. Department of Transportation				
Passed through the State Department of Transportation:				
- Highway Planning and Construction				
Walker Creek Bridge	20.205		BRRS-V457(001)	11,901
R200ABR	20.205		BHLO-5911(031)	983
- Airport Improvement Program- Willows Airport	20.106	*	3-06-0279-0304	3,449
- Security Fencing Project - Orland Airport	20.106	*	3-06-0177-04	269,102
- Capital Investment	20.500		N/A	6,933
Total U.S. Department of Transportation				**292,368**
U.S. Department of Energy				
Passed through the State Department of Economic Opportunity:				
- Weatherization Assistance for low-income Persons	81.042		25-0676-00	42,582
Total U.S. Department of Energy				**42,582**
Social Security - Supplemental Security Income	96.000			28,115
U.S. Department of Homeland Security				
Passed through the State Office of Emergency Services				
- State Home Land Security Program	97.067		2006-0071	119,109
Total U.S. Department of Homeland Security				**119,109**
			Total Expenditures of Federal Awards	**$ 17,625,392**

* Denotes major program

See accompanying notes to schedule of expenditures of federal awards

1. REPORTING ENTITY

Reporting Entity

The Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of Glenn, California (County), except for the awards related to the FIRST 5 Glenn County that conducted a separate single audit in accordance with OMB A-133. The County's reporting entity is defined in Note 1A of the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through to the County from other governmental agencies, are included on the Schedule.

2. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting

The accompanying schedule 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, except for the awards related to the FIRST 5 Glenn County. Federal financial assistance received directly from Federal agencies as well as Federal financial assistance passed through the State of California are 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.

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, 2008:

A. Grant No.: VW07120110

Category	Budget	Actual	Balance
Personal services	$ 71,205	$ 71,205	$ -
Operating expenses	30,949	30,949	-
Total	$ 102,154	$ 102,154	$ -

Funding Sources	
Federal	$ 47,341
State	58,592
Total	$ 105,933

B. Grant No.: AT06030110

Category	Budget	Actual	Balance
Personal services	$ 68,142	$ 33,291	$ 34,851
Operating expenses	80,928	33,740	47,188
Total	$ 149,070	$ 67,031	$ 82,039

C. Grant No.: AT07040110

Category	Budget	Actual	Balance
Personal services	$ 79,806	$ 30,810	$ 48,996
Operating expenses	45,194	21,280	23,914
Total	$ 125,000	$ 52,090	$ 72,910

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 Persons program, CFDA No. 93.568, for the fiscal year ended June 30, 2008:

A. CONTRACT No.: 06B-5355 (WX)

	July 1, 2005 to June 30, 2006	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	Total Costs
REVENUES				
Grant revenues	$ 72,685	$ 150,952	$ 53,732	$ 277,369
Interest revenues	177	611	167	955
Total revenues	$ 72,862	$ 151,563	$ 53,899	$ 278,324
EXPENDITURES				
ADMINISTRATION				
Administrative	$ 4,476	$ 11,276	$ 6,108	$ 21,860
OTHER PROGRAM				
Training	2,114	723	2,485	5,322
PROGRAM				
Intake	1,189	1,815	2,306	5,310
Direct program activities	109,920	120,156	240	230,316
Outreach	3,017	3,186	7,076	13,279
Worker's compensation	738	1,388	111	2,237
Total program costs	114,864	126,545	9,733	251,142
Total expenditures	$ 121,454	$ 138,544	$ 18,326	$ 278,324

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

B. CONTRACT No.: 07B-5405 (WX)

	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	Total Costs
REVENUES			
Grant revenues	$ 20,330	$ 169,199	$ 189,529
Interest revenues	127	191	318
Total revenues	$ 20,457	$ 169,390	$ 189,847
EXPENDITURES			
ADMINISTRATION			
Administrative	$ 5,458	$ 9,407	$ 14,865
OTHER PROGRAM COSTS			
Training	-	3,780	3,780
PROGRAM			
Intake	1,380	2,412	3,792
Direct Program Activities	47,037	104,857	151,894
Outreach	724	8,750	9,474
Worker's compensation	598	1,743	2,341
Lodging and per deim	-	3,701	3,701
Total program costs	49,739	121,463	171,202
Total expenditures	$ 55,197	$ 134,650	$ 189,847

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

C. Contract No.: 07C - 1655 (WX)

	July 1, 2007 to June 30, 2008
REVENUES	
Grant revenues	$ 23,361
Interest revenues	7
Total revenues	$ 23,368
EXPENDITURES	
ADMINISTRATION	
Administrative	$ 1,168
PROGRAM	
Direct Program Activities	16,299
Workers Compensation	186
Total program costs	16,485
OTHER PROGRAM	
Financial audit	
Health and safety	5,122
Liability insurance	
Training and technical asst.	593
Total other program	5,715
Total expenditures	$ 23,368

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

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

	July 1, 2007 to June 30, 2008
REVENUES	
Grant revenues	$ 62,966
Interest revenues	
Total revenues	$ 62,966
EXPENDITURES	
ADMINISTRATION	
Administrative	$ 6,386
PROGRAM	
Intake	1,853
Direct Program Activities	72,153
Outreach	7,020
Worker's compensation	598
Total program costs	81,624
Total expenditures	$ 88,010

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

E. CONTRACT No.: 06B-5355 (ECIP/WPO/FRR)

	July 1, 2005 To June 30, 2006	July 1, 2006 To June 30, 2007	July 1, 2007 To June 30, 2008	Total Costs
REVENUES				
Grant revenues	$ 52,356	$ 138,440	$ 185,840	$ 376,636
Interest revenues	365	1,501	530	2,396
Total revenues	$ 52,721	$ 139,941	$ 186,370	$ 379,032
EXPENDITURES				
ADMINISTRATION				
Administrative	$ 8,791	$ 12,083	$ 10,893	$ 31,767
INTAKE PROGRAM				
Intake	7,754	5,559	738	14,051
ECIP PROGRAM				
Cooling Service repair	2,338	4,803	4,087	11,228
Heating Service repair	4,817	9,779	15,371	29,967
Outreach	9,347	3,576	17,167	30,090
Wood/Propane/Oil	62,230	68,035	130,203	260,468
Total ECIP	78,732	86,193	166,828	331,753
ECF ENERGY EDUCATION				
Program costs	90	1,300	71	1,461
Total expenditures	$ 95,367	$ 105,135	$ 178,530	$ 379,032

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

F. CSD CONTRACT No.: 07B-5405 (ECIP/WPO/FRR)

	July 1, 2006 To June 30, 2007	July 1, 2007 To June 30, 2008	Total Costs
REVENUES			
Grant revenues	$ 61,553	$ 222,860	$ 284,413
Interest revenues	335	520	855
Total revenues	$ 61,888	$ 223,380	$ 285,268
EXPENDITURES			
ADMINISTRATION			
Administrative	$ 7,834	$ 17,471	$ 25,305
INTAKE PROGRAM			
Intake	2,931	7,866	10,797
ECIP PROGRAM			
Cooling Service repair	77	14,873	14,950
Heating Service repair	564	8,085	8,649
Outreach	542	22,739	23,281
Wood/Propane/Oil	50,245	152,041	202,286
Total ECIP	51,428	197,738	249,166
Total expenditures	$ 62,193	$ 223,075	$ 285,268

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

G. CONTRACT No.: 06B-5355 (Assurance 16)

	July 1, 2005 to June 30, 2006	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	Total Costs
REVENUES				
Grant revenues	$ 20,565	$ 31,162	$ 1,297	$ 53,024
Interest revenues	52	156	-	208
Total revenues	$ 20,617	$ 31,318	$ 1,297	$ 53,232
EXPENDITURES				
PROGRAM				
Assurance 16 Activities	$ 29,989	$ 21,738	$ 1,505	$ 53,232
Total expenditures	$ 29,989	$ 21,738	$ 1,505	$ 53,232

H. CONTRACT No.: 07B-5405 (Assurance 16)

	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	Total Costs
REVENUES			
Grant revenues	$ 9,960	$ 29,735	$ 39,695
Interest revenues	-	-	-
Total revenues	$ 9,960	$ 29,735	$ 39,695
EXPENDITURES			
PROGRAM			
Assurance 16 Activities	$ 9,960	$ 29,735	$ 39,695
Total expenditures	$ 9,960	$ 29,735	$ 39,695

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

I. CSD CONTRACT No.: 07B-5405 (HEAP Outreach)

	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	Total Costs
REVENUES			
Grant revenues	$ 562	$ 16,510	$ 17,072
EXPENDITURES			
PROGRAM			
Outreach costs	$ 562	$ 3,334	$ 3,896
Wood/Propane/Oil	-	13,176	13,176
Total expenditures	$ 562	$ 16,510	$ 17,072

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

	July 1, 2007 to June 30, 2008
REVENUES	
Grant revenues	$ 143,204
Interest revenues	82
Total revenues	$ 143,286
EXPENDITURES	
ADMINISTRATION	
Administrative	$ 9,337
ASSURANCE 16	
Assurance 16 activities	14,681
INTAKE PROGRAM	
Intake	5,365
OUTREACH	
Outreach Costs	10,290
ECIP PROGRAM	
Cooling Service repair	53
Heating Service repair	232
ECIP Wood/Propane/Oil	84,531
HEAP Wood/Propane/Oil	19,000
Total ECIP	103,816
Total expenditures	$ 143,489

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

K. CONTRACT No.: 06F-4712 (FYE 12/31/07)

	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	Total Costs
REVENUES			
Grant revenues	$ 88,851	$ 84,705	$ 173,556
Interest revenues	-	531	531
Total revenues	$ 88,851	$ 85,236	$ 174,087
EXPENDITURES			
ADMINISTRATIVE			
Salary & wages	$ 40,305	$ 30,949	$ 71,254
Fringe benefits	19,944	15,315	35,259
Operating exp. & equip.	10,847	7,762	18,609
Out of State services	2,488	176	2,664
Other costs	12,012	14,289	26,301
Total administrative costs	85,596	68,491	154,087
PROGRAM			
Subcontractor	3,255	16,745	20,000
Total expenditures	$ 88,851	$ 85,236	$ 174,087

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

L. CONTRACT No.: 08F-4867

	July 1, 2007 to June 30, 2008
REVENUES	
Grant revenues	$ -
Interest revenues	19
Total revenues	$ 19
EXPENDITURES	
ADMINISTRATIVE	
Other costs	$ 1,584
PROGRAM	
Salary & benefits	266
Non-staff	149
Operating exp. & equip.	7,681
Training	3,136
Other Costs	95
Total program	11,327
Total expenditures	$ 12,911

6. DEPARTMENT OF COMMUNITY SERVICES AND DEVELOPMENT, Continued

M. CONTRACT No.: 08F-4912

	July 1, 2007 to June 30, 2008
REVENUES	
Grant revenues	$ 160,781
Interest revenues	66
Total revenues	$ 160,847
EXPENDITURES	
ADMINISTRATIVE	
Salary & wages	$ 57,187
Fringe benefits	28,711
Operating exp. & equip.	48,243
Out of State services	1,097
Other costs	22,913
Total administrative costs	158,151
PROGRAM	
Subcontractor	2,489
Other costs	151
Total program costs	2,640
Total expenditures	$ 160,791

7. DEPARTMENT OF HOUSING AND COMMUNITY DEVELOPMENT

The following schedules of expenditures reflect 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, 2008:

A. CONTRACT No.: 05 - HOME - 1681

	July 1, 2006 to June 30, 2007	July 1, 2007 to June 30, 2008	Total Costs
REVENUES			
Grant revenues	$ -	$ -	$ -
Total revenues	$ -	$ -	$ -
EXPENDITURES			
ADMINISTRATIVE			
Administrative costs	$ 42,043	$ 10,776	$ 52,819
Total administrative costs	42,043	10,776	52,819
PROGRAM			
TBRA	81,487	166,118	247,605
Loan Activity	68,839	208,276	277,115
Activity Delivery	25,932	51,218	77,150
Total program costs	176,258	425,612	601,870
Total expenditures	$ 218,301	$ 436,388	$ 654,689

County of Glenn
Single Audit Reports
Schedule of Findings and Questioned Costs
For the year ended June 30, 2008

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 program 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
Food Stamps CFDA - 10.551	$ 2,805,068
State Admin Matching Grants for Food Stamp Program CFDA - 10561	415,573
Schools and Roads CFDA - 10.665	296,262
Community Development Block Grant CFDA - 14.228	800,366
HOME CFDA - 14.239	436,388
Crime Victim Assistance CFDA - 16.575	380,826
Airport Improvement Program CFDA - 20.106	272,551
Total Major Program Expenditures	$ 5,407,034
Total Federal Expenditures	$ 17,625,392
Percent of Total Federal Award Expenditures	31%

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

8. The threshold for distinguishing Types A and B programs was $504,165.

9. The County was determined to be a low risk auditee.

B. FINDINGS - FINANCIAL STATEMENTS AUDIT

2008-01 Prior Period Adjustment

Finding:
During the year ended June 30, 2008, the County recorded the following material prior period adjustment:

1. To correct error in the County's government-wide financial statements for the reporting of First 5. The adjustment changed the reporting of First 5 from a discrete component unit to a special revenue fund in the governmental fund financial statements. The amount of adjustments resulting from the change in reporting First 5 was $623,577 in the governmental activities.

Recommendation:

The County should review all entity financial relationships to avoid reporting errors.

Management Response:

Management concurs.

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.