

FINAL AUDIT REPORT

DEPARTMENT OF COMMUNITY AFFAIRS

**CALHOUN COUNTY WEATHERIZATION ASSISTANCE
PROGRAM - ARRA SUBGRANT AGREEMENT**

SUBGRANT AGREEMENT NUMBER 10-WX-7X-17-49-01-706

SEPTEMBER 14, 2009 THROUGH JULY 31, 2010

ACN 11-C402

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Contract Auditor**

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Inspector General**

**DEPARTMENT OF COMMUNITY AFFAIRS
OFFICE OF INSPECTOR GENERAL
July 27, 2011**

TABLE OF CONTENTS

<u>CONTENTS</u>	<u>PAGE</u>
Table of Contents	i
Executive Summary	ii
Introduction	1
Program Narrative	1
Audit Scope and Objectives	1
Methodology	2
Standards	2
Results of Audit	2
Findings and Recommendations	2
Production Goals	2
Reporting Requirements	3
Internal Administrative Controls	3
Expenditures	4
Compliance with Weatherization Guidance	5
Conclusion	10

Executive Summary

In February 2009, Congress enacted the American Recovery and Reinvestment Act (ARRA) which provides for federal funding designed to promote economic recovery, invest in programs, and preserve and create jobs. As a result, ARRA requires recipients to heighten the level of transparency, oversight, and accountability. The US Department of Energy (DOE) was awarded \$5 billion in ARRA funding for the Weatherization Assistance Program; the Florida Department of Community Affairs (DCA) applied for, and was awarded, \$175,984,474 million in ARRA monies from DOE to fund weatherization activities

The DCA Office of the Inspector General conducted an audit of Calhoun County Weatherization Assistance Program, ARRA Subgrant Agreement. This review was initiated as a part of the DCA's responsibility to ensure ARRA funds are properly expended. We reviewed the agreement file; expenditures billed to the grant; internal controls; production; reporting requirements; and monitoring for the audit period September 14, 2009, through July 31, 2010.

The amount of weatherization funds awarded to Calhoun County¹ for the period reviewed totaled \$662,530.55. The energy efficiency activities performed through the Weatherization Assistance Program save energy and assist the clients in reducing their monthly utility bill. Weatherization grants are allocated to subgrantees based upon a formula combining population and weather data. The types of assistance include, but are not limited to: insulation, weather stripping, water heater wraps, reduction of air infiltration, and the repair/replacement of furnaces and air conditioning systems.

The purpose of our audit was: 1) to determine whether the subgrantee's controls are adequate to ensure compliance with applicable federal, state, and local policies and procedures; 2) evaluate subgrantees for performance with subgrant agreement terms, including requests for reimbursement, document submission, and performance outcomes; and 3) evaluate the effectiveness of subgrantee monitoring completed by DCA and contracted field monitors.

The audit found that 1) the subgrantee failed to meet monthly production goals; 2) the subgrantee should improve documentation of ARRA jobs data; 3) the subgrantee does not have any written accounting policies and procedures or written job descriptions; 4) the subgrantee should take decisive steps to ensure they are properly documenting fee for service cost expenses billed to the grant; and 5) the subgrantee should take decisive steps to ensure they are properly documenting administrative cost expenses billed to the grant; 6) the subgrantee should improve documentation of client income/eligibility, weatherization testing procedures, and weatherization work; 7) the subgrantee is not following program guidance related to Low-Income Home Energy Assistance (LIHEAP) referrals; 8) the subgrantee is not tracking labor costs and not properly adhering to the Davis Bacon Act; 9) field monitors are not following program guidance during monitoring visits;

The audit findings, control deficiencies, and recommendations as they relate to this audit are further detailed in the **Findings and Recommendations** section of this report.

¹ The Subgrant Agreement is between the Department of Community Affairs and Calhoun County Board of County Commissioners to provide weatherization services. Calhoun County's grant management department is housed within the County Clerk's Office. Therefore, the use of the word 'subgrantee' is intended to mean all County departments that assist in the management of the grant.

Introduction

Program Narrative:

The mission of the Weatherization Assistance Program is to reduce the monthly energy burden of low-income households (clients) by improving the energy efficiency of the home. The energy efficiency activities performed through the Weatherization Assistance Program save energy and assist the clients in reducing their monthly utility bill. Weatherization grants are allocated to subgrantees based upon a formula combining population and weather data. The types of assistance include, but are not limited to: insulation, weather stripping, water heater wraps, reduction of air infiltration, and the repair/replacement of furnaces and air conditioning systems. A comprehensive home energy audit, which includes diagnostic testing, must be performed on each home prior to services being rendered. Each client's household income must be within DOE's income limits and priority and preference is given to owner occupied, elderly, disabled, and families with children 12 years of age and under.

DCA received \$175,984,474 million in ARRA monies from DOE to fund weatherization activities through the Weatherization Assistance Program. These activities and responsibilities are defined by the DOE Program Notices; 10 CFR Part 440, Federal Register; Section 409.509-5093, Florida Statutes; Chapter 9B-24, Florida Administrative Code; and DOE's State Plan/Master File Worksheet. These regulations state the objectives of the program and the activities that are eligible for funding. They also provide guidance relating to the administration of the Weatherization Assistance Program projects.

DCA enters into a written agreement with each awarded subgrantee. In the agreement, the subgrantee agrees to expend all funds in accordance with the Budget and Scope of Work outlined in Attachments A and B of the agreement. Match dollars are not required but subgrantees are encouraged to leverage funds with other state and federal dollars. Leveraged or matched funds can also be recognized as in-kind services.

Audit Scope and Objectives:

The scope of the audit was an examination of the Division of Housing and Community Development, Weatherization Assistance Program agreement files and documentation supporting claims submitted by the subgrantees for the period of September 14, 2009 through July 31, 2010. The on-site review was performed during the period September 13, 2010, through September 17, 2010 and September 27 through October 1, 2010, at Calhoun County, Blountstown, Florida.

The purpose of our audit was: 1) to determine whether the subgrantees controls are adequate to ensure compliance with applicable federal, state, and local policies and procedures; 2) evaluate subgrantees for performance with subgrant agreement terms, including requests for reimbursement, document submission, and performance outcomes; and 3) evaluate the effectiveness of subgrantee monitoring completed by DCA and contracted field monitors.

Methodology:

To accomplish our objectives, we:

- Reviewed subgrantee agreements;
- Reviewed subgrantee files;
- Inspected the Financial Status Reports (FSR);
- Inspected Building Work Reports;
- Inspected invoices and cancelled checks;
- Reviewed the subgrantee's general ledger and compared it to the FSRs;
- Reviewed payroll, timesheets, and work logs;
- Reviewed DCA Monitoring Reports;
- Inspected Field Monitoring Reports;
- Performed on-site inspections of weatherization work;
- Reviewed and analyzed the jobs data reported.

In obtaining and documenting our understanding of selected components of the controls over the ARRA funds, we interviewed subgrantee personnel responsible for the programmatic and fiscal administration of the Weatherization Assistance Program. We also reviewed applicable laws, rules, regulations, and program policies and procedures. Furthermore, we documented our understanding and tested selected controls to determine whether the controls are in place and effectively working.

Standards:

Our audit was conducted in accordance with International Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors; and other applicable federal, state and local regulations.

Results of Audit

In our opinion, except as noted in the findings and recommendations listed below, the subgrantee complied with applicable rules, regulations and Subgrant Agreement conditions. Exhibit A, which accompanies this report, presents the expenditures of the Weatherization Grant, during the audit period, as reported by the subgrantee.

Findings and Recommendations:

Production Goals

Finding 1: The subgrantee failed to meet monthly production goals.

The County is behind on their production goals. As of July 31, 2010, they have only completed 49 of the scheduled 60 units or 82% of the promised units.

Recommendations:

We recommend the County take steps to increase production in order to meet the promised production goals in accordance with the terms and conditions of the subgrant agreement.

County Response:

As of April 30, 2011, Calhoun County continues to maintain 82% production level. In April 2011, Calhoun County subcontracted with an outside agency to assist with initial inspections and is currently in the process of certifying an existing employee for additional inspection assistance. These two factors should increase the level of production.

Reporting Requirements**Finding 2: The subgrantee should improve documentation of ARRA jobs data**

The subgrantee has submitted incorrect ARRA jobs data for all quarters to date. Only three positions are being reported Director, Clerical, and Finance. There has been no accounting for the work performed by the subcontractors. Per the County, the jobs data for the subcontractors was not reported because they mistakenly believed that only the three jobs created were to be reported.

Recommendations:

As stated in the subgrant agreement, the subgrantee is required to collect DOE required information and data including but not limited, to jobs created/retained. The County should review the guidance and memorandum regarding ARRA jobs data reporting and ensure they report the correct data in future reporting.

Housing and Community Development Recommendation:

We recommend that the Division initiate a closer review of ARRA jobs data reports to ensure the correct data is being reported in future quarters.

County Response:

The report was corrected at the time of this audit (auditor informed Calhoun County and Calhoun County implemented immediately).

Housing and Community Development Response:

HCD concurs with this finding. Since the audit period, HCD staff has worked with the staff at the County to ensure the accuracy of the jobs data reporting. A review of the County jobs reports submitted since July 2010 indicates that sub-contractor data has continuously been included in the quarterly jobs report.

Internal Administrative Controls**Finding 3: The subgrantee does not have any written accounting policies and procedures or written job descriptions.**

The subgrantee's organizational structure lacks clear lines of responsibility and accountability; the County does not have any written accounting policies and procedures; and the County does not have written job descriptions for weatherization employees.

There also appears to be some weaknesses in the County's accounting system. The Fee for Service and Administration cost have not been appropriately tracked by the subgrantee.

Recommendations:

- We recommend that the County strengthen control activities by developing written accounting policies and procedures and written job descriptions.

- We also recommend that the County implement tracking for expenditures of fee for service and administrative cost for weatherization funding.

County Response:

Calhoun County is a very small agency. There are written accounting procedures. However, these are not in a formal format, but are existent at individual desks. Calhoun County is documenting fee for service and administration as instructed by RSM McGladrey.

Expenditures**Finding 4: The subgrantee should take decisive steps to ensure they are properly documenting Fee for Service cost expenses billed to the grant**

The subgrantee is allowed to bill up to 30% of the total amount expended for materials and labor (not including materials and labor billed as health and safety); however, there must be documentation to support the amount. The subgrantee has been allowing the eGrants system to automatically calculate the Fee for Service amount and has not been costing out any charges in their accounting records. With the lack of documentation to support these expenditures, the subgrantee could be required to refund all unsupported expenditures.

Recommendations:

We recommend the subgrantee take decisive steps to ensure that the amount billed for program support costs does not exceed 30% and that all costs are supported by appropriate documentation.

We further recommend the subgrantee provide documentation to support the amount charged to Fee for Service and correct their accounting records to document the expenditures or reimburse the state for the amount of \$64,896.60 in supported expenditures which it received during the audit period.

County Response:

Calhoun County has documented expenses to support the amount charged to fee for service and continues to document these expenses as instructed by RSM McGladrey. In addition, Calhoun County provided the auditors with documentation for the \$64,896.60 in fee for service received during the audit period.

Finding 5: The subgrantee should take decisive steps to ensure they are properly documenting administrative cost expenses billed to the grant

The subgrantee is allowed to bill up to 5.25% of the total amount for all expenditures; however, there must be documentation to support the amount. The subgrantee has been allowing the eGrants system to automatically calculate the Administrative Cost amount and has not been costing out any charges in their accounting records. With the lack of documentation to support these expenditures, the subgrantee could be required to refund all unsupported expenditures.

Recommendations:

We recommend the subgrantee take decisive steps to ensure that the amount billed for program support costs does not exceed 5.25% and that all costs are supported by appropriate documentation.

We further recommend the subgrantee provide documentation to support the amount charged to Administrative Cost and correct their accounting records to document the expenditures or reimburse the state for the amount of \$15,764.17 in supported expenditures which it received during the audit period.

County Response:

Calhoun County has documented expenses to support the amount charged to administration and continues to document these expenses as instructed by RSM McGladrey. In addition, Calhoun County provided the auditors with documentation for the \$15,764.17 in administration expenses received during the audit period.

Compliance with Weatherization Guidance

Finding 6: The subgrantee should improve documentation of client income/eligibility, weatherization testing procedures, and weatherization work.

During the audit period (9/14/09 through 7/31/10), 49 units were weatherized and reimbursement was received from the grant. We randomly selected 20 files and reviewed them for compliance with the weatherization guidance. We also visited 6 homes that were weatherized during the audit period. We observed the following:

- Of the 20 applicant files reviewed, 4 files were completely missing at least 1 household members social security card; 2 files did not have a copy of a social security card within the file and 2 had the clients' card but were missing a copy of a household members social security card. Social security cards are to be unreadable except for the last four numbers, 4 social security cards had not been correctly redacted and were still legible.
- All files did contain income documentation for the applicant; however, accounting for other household members' annual income and supporting documentation was incomplete in 8 of 20 client files. These 8 files did not contain any self-declarations of 'no income'.
- The 180 day requirement of having to resubmit or re-verify income if the Pre-Work Order Agreement (PWOA) is not signed within 180 days from the Client Intake Form (CIF) is not being adhered too, as 9 of 20 files (45%) exceeded 180 days. The WAP personnel stated they compare the Client Intake Form (CIF) to Priority List Assessment and Testing Form (PLAT) dates due to the fact that they write up PWOAs after completing multiple PLATs. If the CIF date was compared to the PLAT date as indicated, 3 of 20 files (15%) would have exceeded the 180 days.
- All files contained blower door readings (pre and post); however, in 5 of 20 (25%) files the post blower door readings were in excess of the stated maximum 3000CFM. If the post blower door readings exceed 3000CFM a waiver from DCA needs to be requested but none were found in the files.
- Of the 20 files tested, only 15 files required a copy of a National Energy Audit /Manufactured Home Energy Audit (NEAT/MHEA) (if HVAC replaced or if used for refrigerator replacement justification) of which 1 was not in the file for a client who received a new refrigerator.
- All files contained a copy of the utility bill before work began; it was the post work utility bills that were not in the files. In the 20 files reviewed, 14 files did not contain a copy of the utility bill after the work was completed. A client release form is now being used to allow the subgrantee to get a copy of the post work utility bill to address this issue.
- The PLAT requires a 24 hour meter monitoring or a peak usage meter reading of the

refrigerator. We reviewed 20 files and 5 files were missing all or one of the refrigerator meter pictures required to be in support of the PLAT. Of that 5, 3 were missing the peak meter picture, 1 was missing the usage meter picture and 1 was missing both pictures.

- The DCA Procedure and Guidelines, May 2009 and June 2010 require pictures of the project work in the file. All 20 files did have project photos; however, in 8 files no photographs were present with clear identification of exactly what work / status (pre/post) the photo is representing.
- Homes built prior to 1978 require testing for lead paint, 4 of 6 homes that met this criteria, lack documentation of either Lead Safe Weatherization Work (LSW/work) being conducted or justification as to why it was not conducted. Lead paint guidelines require either documentation of the work being performed or a justification as to why it was not performed per the DCA Procedure and Guidelines, May 2009 requirement.
- None of the 20 subcontractor work contract's contained the required Davis Bacon Act (DBA) clause/statement attesting that the subcontractor will adhere to the DBA; however, this has since been added to the contract.

Recommendations:

We recommend the subgrantee continue to maintain client files and ensure all eligibility requirements are documented for all household members to include income. The self declaration of no income should be used for all nonworking members of the household. Additionally, all social security numbers need to be thoroughly and completely redacted (except for the last four numbers).

We recommend adhering to the requirement of re-verifying income if the PWOA is not signed within 180 days of the CIF.

We recommend that the subgrantee submit a waiver request from DCA when the post blower door readings exceed 3000CFM and place it in the client file.

We recommend ensuring that a copy of the NEAT/NHEA audit is in the file when HVAC is replaced or if used for refrigerator replacement justification.

We recommend pictures of the project work (pre and post) be included in the file with notations that identify exactly what work/status the photo is representing.

We recommend obtaining a post work utility bill to include in the file as required by the Subgrant Agreement and the DCA Procedure and Guidelines, May 2009 and June 2010.

We recommend adhering to the PLAT requirement of 24 hour meter monitoring or a peak usage meter reading of the refrigerator and placing the photographic evidence in the file.

We recommend that client files for homes built prior to 1978 contain documentation of either LSW/work being conducted or justification as to why it was not conducted per the DCA Procedure and Guidelines, May 2009 and June 2010 requirement.

Housing and Community Development Recommendation:

We recommend that the Division increase and improve monitoring of subgrantee performance in an effort to improve compliance with the subgrant agreement.

County Response:

Calhoun County was not provided of the client files in question, and therefore has not corrected any files, but will ensure that future files contain the necessary documentation (social security cards and redacting social security numbers).

Calhoun County will notate on the application, based on the applicant interview responses, all others in household and income of each, if any. In the event, there is no income; Calhoun County will notate "no income" on the application.

Files will be re-verified if the PWOA is not signed within 180 days from the CIF.

State/Monthly monitors only require comments be placed on the BWR in the event that post blower door readings exceed 3000 CFM.

NEAT audits are not used for refrigerator justification. Justification for a new refrigerator is based on metering.

A client release form is now being used to allow the subgrantee to get a copy of the post work utility bill.

Calhoun County will photograph all meter pictures in the future and ensure that these photos are printed and placed in the client files.

Photos will be clearly identified in the future.

Justification as to why LSW/work is not conducted will be placed in the client file.

DBA clause/statement has since been added to subcontractor contracts.

Housing and Community Development Response:

The HCD concurs with this finding. Since the audit period, HCD staff has worked with the County weatherization coordinator to address and implement necessary corrective actions to ensure compliance with the HCD WAP Procedures and Guidelines. These include: a) Incorporating the HCD required client file checklist to ensure all required client documentation, pre and post utility bills, testing forms, photographs and written communications received from HCD are included. b) Utilizing the required Self Declaration Form when any members of the household have no income to report. c) Including the tracking of the 180 day eligibility criteria to ensure that if no work has commenced, the client is recertified. d) Requesting written waivers and documentation for creating zoned off conditioned living spaces in the homes that are in a deteriorating state. Without this procedure, the WAP would not be effective in reducing the air infiltration in the home. e) The HCD staff will focus on the corrective actions during the next monitor visit to ensure compliance with the WAP Procedures and Guidelines.

Finding 7: The subgrantee is not following program guidance related to Low-Income Home Energy Assistance Program (LIHEAP) referrals.

Both copies of the DCA Procedure and Guidelines, May 2009 and June 2010 require that ten percent of the project work is referred from the LIHEAP program. This is not being effectively tracked. The County is tracking this on the priority job list and it was out of date. Their tracking

of the LIHEAP clients' shows three clients (LIHEAP) of 49 projects (6.12%) whereas the actual WAP projects which had LIHEAP work done in conjunction with WAP during this period was 21 of 49 (42.9%) client projects which is well over the ten percent minimum. There have been personnel turnover issues in the Calhoun County LIHEAP program which have impacted this error and there is now a full-time county employee handling the LIHEAP program.

Recommendation: As stated in the subgrantee agreement, the subgrantee is required to follow program statutes and regulations in the performance of the weatherization program. We recommend the subgrantee implement procedures to ensure that at least 10% of clients are LIHEAP referrals to include closer working relationship with the LIHEAP program office to ensure referrals remain over 10% and to assist in correctly tracking the exact number of LIHEAP referrals.

Housing and Community Development Recommendation:

We recommend the Division improve the monitoring over the compliance with the LIHEAP referrals requirement and to assist in correctly tracking the exact number of LIHEAP referrals.

County Response:

Calhoun County LIHEAP referrals are currently at 14% and will continue to ensure that at least 10% of clients are LIHEAP referrals.

Housing and Community Development Response:

The HCD concurs with this finding. Since the audit period, HCD has incorporated a report that is available to each subgrantee on the electronic reporting system – eGrants. This report tracks the number of clients who have received services through the County ARRA WAP and have been referred by the LIHEAP provider. This report will enable HCD staff to ensure that all subgrantees are meeting this requirement.

The County LIHEAP provider currently has a full-time employee on site which helps to form a close relationship with the ARRA WAP. This will also increase and expedite the referral process for the applicants.

Finding 8: The subgrantee is not tracking labor costs and not properly adhering to the Davis Bacon Act.

Calhoun County did bid out all of the weatherization work for the subgrant period September 14, 2009 through July 31, 2010. However, none of the 20 WAP project construction contracts reviewed in project files contained the requirement for adhering to the Davis Bacon Act. Once this was identified during the audit, the subgrantee did modify their contract to include this clause.

One worker was not paid the correct amount per the DBA wage guidelines. HVAC worker was paid \$15.00 per hour for eight hours and not the \$20.52 per hour by DBA guidelines. This caused him to be under-paid by \$44.16 (120.00 versus 164.52 for eight hours work). This needs to be addressed and the employee should receive their underpayment of wages. Two of the 49 WAP projects did not have any associated DBA payroll forms (WH347) to establish compliance with DBA.

Recommendations:

We recommend that the subgrantee notify the employer of the under-paid individual as to the correct wage for future work and pay his employee the underpayment prior to receiving additional sub contract work. Also, we recommend that the subgrantee match WH347 with the associated jobs to ensure all WAP work is in compliance and avoid this situation in the future.

Housing and Community Development Recommendation:

We recommend that the Division initiates tracking of DBA compliance WH347s to jobs completed. The collection of the WH347 is being done by an outsourced contractor to ensure DBA compliance; however, there is no quality assurance evident that every job is being checked for WH347 submission.

County Response:

Calhoun County is matching the WH347 with the associated job and will continue to ensure all WAP work is in compliance with Davis Bacon Act requirements.

Housing and Community Development Response:

The County subgrantee has responded to this Audit Report and has been notified of the requirement to provide documentation that the sub-contractor has received their underpayment of wages. Documentation is forthcoming and will be reviewed by the consultant for accuracy.

The HCD concurs that at the time of the OIG audit, not every WH347 submitted for all jobs were being verified. However, since the audit period the State outsourced contractor has increased the number of on-site visits to the subgrantee. In addition, the contractor has implemented a DBA webinar and conducted on-site monitoring to ensure that every job is being checked for WH347 submission. Department staff will implement a monitoring protocol that will include spot checking of all WH347 that are submitted against reported completed jobs.

Finding 9: Field monitors are not following program guidance during monitoring visits

We found after comparing our findings to the field monitor reports that 14 of 20 files do not match the ARRA Field Monitoring report. The areas in disagreement are 1) documentation of income of all household members, 2) Social security numbers redacted but still legible, 3) no NEAT/MHEA in file, and 4) Pre/post Monoxor testing performed given a N/A but the testing was present in the file and in another file marked "Yes" on the report but the home was electric. Also, "No Gas" was not placed in the comment column per Field Monitoring Operations Manual page 9 for any non gas homes (14 of 14).

Housing and Community Development Recommendation:

The Department should ensure that on-site monitoring is conducted in accordance with policies and procedures.

The Department should increase training and technical assistance provided to field monitors.

County Response:

Field Monitors will respond.

Housing and Community Development Response:

The HCD concurs with this finding. Since the audit, the following Department sponsored activities have occurred:

1. Monthly conference calls coordinated with the two contracted field monitor organizations to discuss previous month's issues; answer questions; provide clarification; and update field monitors on any subgrantee issues.
2. Refresher webinar training for all field monitors was conducted by Department staff on December 15, 2010.
3. Department consultants have been directed to track and report any field monitor inconsistencies or errors in the client file review and dwelling inspection process to the Department contractual services manager. These issues will be formally shared with all field monitors through the monthly scheduled conference calls as needed.

Housing and Community Development additional comments:

The audit period covered the period of September 14, 2009 through July 31, 2010. Since the audit completion date and HCD's receipt of the audit (May 10, 2011), the subgrantee has undergone a reorganization of its implementation of the ARRA WAP. There have been staffing changes; additional oversight activities incorporated; and training on DBA reporting requirements has been provided by the Department's independent fiscal contractor, Angie Brewer and Associates.

On December 18-20, 2010, the Department consultant visited the subgrantee and conducted a quality assurance visit. There were no repeat occurrences of issues identified in the OIG Audit report ACN 11-C402. After the Department consultant has an opportunity to review the subgrantee's response to the OIG Audit, a follow-up monitoring visit will be coordinated.

Conclusion

We believe that the implementation of the recommendations we have presented will serve to strengthen internal controls and provide greater assurance that the Weatherization Program and ARRA objectives are achieved. While we did observe some weaknesses in the controls and some areas of noncompliance with program requirements, overall, it is our opinion that the subgrantee appears to be successful in meeting the goals of the program.

The assistance and cooperation provided by the personnel of Division of Housing and Community Development and the Calhoun County Weatherization Assistance Program during the audit were greatly appreciated.

EXHIBIT A

**CALHOUN COUNTY WEATHERIZATION ASSISTANCE
PROGRAM - ARRA SUBGRANT AGREEMENT**

SCHEDULE OF AWARDS AND CLAIMED DISBURSEMENTS

SUBGRANT AGREEMENT NUMBER: 10-WX-7X-17-49-01-706

Agreement Amount:

DOE - passed through DCA	\$ 662,530.55
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Claimed Disbursements²:

Administrative Costs	\$ 15,764.17
Materials	\$146,466.50
Labor	\$ 69,855.50
Fee for Service	\$ 64,896.60
Comp Audit	\$ 3,896.30
Equipment	\$ 0.00
T&TA	\$ 1,499.23
Liability Insurance	\$ 2,118.00
Health & Safety	\$ 11,537.50

Total Claimed Disbursements:	<u>\$ 316,033.80</u>
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Amount remaining in the Agreement:	<u>\$ 346,496.75</u>
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² Per the Grants Administration System.

AUDIT REPORT DISTRIBUTION SHEET

CALHOUN COUNTY WEATHERIZATION ASSISTANCE PROGRAM - ARRA SUBGRANT AGREEMENT

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