

**CITY OF GLENDALE, ARIZONA
SINGLE AUDIT REPORTING PACKAGE
FOR THE YEAR ENDED JUNE 30, 2003**

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SINGLE AUDIT REPORTING PACKAGE
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HEINFELD, MEECH & CO., P.C.
CERTIFIED PUBLIC ACCOUNTANTS

Gary Heinfeld, CPA, CGFM
Nancy A. Meech, CPA, CGFM
Jennifer L. Shields, CPA
C. Christopher Arvizu, CPA

3003 N. Central Avenue, Suite 1175
Phoenix, Arizona 85012
(602) 277-9449
Fax (602) 277-9297

www.heinfeldmeech.com

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

Honorable Mayor and Members of the City Council
City of Glendale, Arizona

Members of the Council:

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 City of Glendale, Arizona as of and for the year ended June 30, 2003, which collectively comprise the City of Glendale, Arizona's basic financial statements and have issued our report thereon dated September 26, 2003. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

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

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Glendale, Arizona's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the City of Glendale, Arizona in a separate letter dated September 26, 2003.

This report is intended solely for the information and use of the Honorable Mayor, Members of the City Council, City management 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.

Heinfeld, Meech & Co., P.C.

HEINFELD, MEECH & CO., P.C.
Certified Public Accountants

September 26, 2003



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

Honorable Mayor and Members of the City Council
City of Glendale, Arizona

Members of the Council:

Compliance

We have audited the compliance of the City of Glendale, Arizona 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, 2003. The City of Glendale, Arizona's major federal programs are identified in the summary of auditors' 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 City of Glendale, Arizona's management. Our responsibility is to express an opinion on the City of Glendale, Arizona's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City of Glendale, Arizona's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City of Glendale, Arizona's compliance with those requirements.

In our opinion, the City of Glendale, Arizona 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, 2003.

Internal Control Over Compliance

The management of the City of Glendale, Arizona 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 City of Glendale, Arizona's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Glendale, Arizona as of and for the year ended June 30, 2003, and have issued our report thereon dated September 26, 2003. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the City of Glendale, Arizona's basic financial statements. 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 a whole.

This report is intended solely for the information and use of the Honorable Mayor, Members of the City Council, City management 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.

Heinfeld, Meech & Co, P.C.

HEINFELD, MEECH & CO., P.C.
Certified Public Accountants

September 26, 2003

City of Glendale, Arizona
(an Arizona Municipality)
Schedule of Expenditures of Federal Awards
Year ended June 30, 2003

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<u>U.S. Department of Transportation</u>			
Federal Transit Administration (Subrecipient of City of Phoenix, Arizona)			
Federal Transit Formula Grants	20.507	AZ-90-X041-00	\$ 166,301
Federal Transit Formula Grants	20.507	AZ-90-X045-00	37,324
Federal Transit Formula Grants	20.507	AZ-90-X050-00	105,950
Federal Transit Formula Grants	20.507	AZ-90-X054-00	103,963
Federal Transit Formula Grants	20.507	AZ-90-X058-00	235,625
Federal Transit Formula Grants	20.507	AZ-90-X063-00	145,157
			<u>794,320</u>
Federal Aviation Administration			
Airport Improvement Program	20.106	AIP 3-04-0064-12	1,912
Airport Improvement Program	20.106	AIP 3-04-0064-13	1,682,914
			<u>1,684,826</u>
Federal Highway Administration (Subrecipient of Maricopa Association of Governments)			
Highway Planning and Construction	20.205	90-072	248,400
(Subrecipient of Arizona Department of Transportation)			
Highway Planning and Construction	20.205	CM- GLN-0-(16)P	47,553
			<u>295,953</u>
National Highway Traffic Safety Administration (Subrecipient of Arizona Governor's Office of Highway Safety)			
State and Community Highway Safety	20.600	2002-163-007	17,434
State and Community Highway Safety	20.600	2001-157B-003	15,178
State and Community Highway Safety	20.600	2002-157B-003	28,975
State and Community Highway Safety	20.600	2003-410-012	5,304
			<u>66,891</u>
			<u>2,841,990</u>
Total U.S. Department of Transportation			
<u>U.S. Department of Housing and Urban Development</u>			
Community Planning and Development			
Community Development Block Grants/Entitlement Grants	14.218	B-00-MC-04-0506	37,048
Community Development Block Grants/Entitlement Grants	14.218	B-01-MC-04-0506	2,104,000
Community Development Block Grants/Entitlement Grants	14.218	B-02-MC-04-0506	215,710
			<u>2,356,758</u>
HOME Investment Partnerships Program			
HOME Investment Partnerships Program	14.239	M-00-DC-04-0227	90,256
HOME Investment Partnerships Program	14.239	M-01-DC-04-0227	291,176
HOME Investment Partnerships Program	14.239	M-02-DC-04-0227	278,849
			<u>660,281</u>
Public and Indian Housing			
Public and Indian Housing (Low Rent)	14.850a	SF-446	400,418
Public and Indian Housing Drug Elimination Program	14.854	AZ20DEP0030101	16,215
Resident Opportunity and Supportive Services	14.870	AZ01RSF003P0069	79,006

City of Glendale, Arizona
(an Arizona Municipality)
Schedule of Expenditures of Federal Awards
Year ended June 30, 2003

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Section 8 Housing Choice Vouchers/Certificates	14.871	SF-512-V	6,460,289
Public Housing Capital Fund (CFP)	14.872	AZ 20P00350100	20,980
Public Housing Capital Fund (CFP)	14.872	AZ 20P00350101	208,729
Public Housing Capital Fund (CFP)	14.872	AZ 20P00350102	24,678
			<u>254,387</u>
Total U.S. Department of Housing and Urban Development			<u>10,227,354</u>
<u>U.S. Department of Health and Human Services</u>			
Administration for Children and Families (Subrecipient of Maricopa County, Arizona) Community Services Block Grant	93.569	C-22-02-052-2	26,335
Social Services Block Grant	93.667	C-22-02-052-2	18,925
Temporary Assistance for Needy Families (Subrecipient of Arizona Governor's Community Policy Office Division for Children) Child Care and Development Block Grant	93.558	C-22-02-052-2	61,244
	93.575	AD020079-001	2,161
(Subrecipient of Arizona Governor's Community Policy Office Division of Family Violence) Children's Justice Grants to State	93.643	CJ-GRA-03-3059-00	2,021
Total U.S. Department of Health and Human Services			<u>110,686</u>
<u>U.S. Department of Justice</u>			
Office of Domestic Preparedness, Office of Justice Programs (Subrecipient of Arizona Division of Emergency Management) State Domestic Preparedness Equipment Support Program	16.007	99-00	198,961
State Domestic Preparedness Equipment Support Program	16.007	2002-TE-CX-0142	10,977
State Domestic Preparedness Equipment Support Program	16.007	Unknown	11,673
State Domestic Preparedness Equipment Support Program	16.007	2002-TE-CX-0051	226,399
Office of Domestic Preparedness, Office of Justice Programs State Domestic Preparedness Equipment Support Program	16.007	2002-TE-CX-0053	219,351
			<u>667,361</u>
Bureau of Justice Assistance (Subrecipient of Maricopa County Sheriff's Office) Edward Byrne Memorial State and Local Law Enforcement Discretionary Grants Program	16.580	C-50-02-041-3	34,057
Edward Byrne Memorial State and Local Law Enforcement Discretionary Grants Program	16.580	C-50-03-534-3	29,369
Edward Byrne Memorial State and Local Law Enforcement Discretionary Grants Program	16.580	C-50-03-510-2	18,075
			<u>81,501</u>

City of Glendale, Arizona
(an Arizona Municipality)
Schedule of Expenditures of Federal Awards
Year ended June 30, 2003

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Grant Number	Federal Expenditures
Office of Community Oriented Policing Services			
Public Safety Partnership and Community Policing Grants (COPS Universal)	16.710	96-UL-WX-0010	371,382
(COPS in Schools Grant Programs)	16.710	2001-SH-WX-0170	97,421
			<u>468,803</u>
Office of Justice Programs, Bureau of Justice Assistance			
Local Law Enforcement Block Grants Program	16.592	2000-LB-BX-2011	112,064
Local Law Enforcement Block Grants Program	16.592	2001-LB-BX-3493	58,066
			<u>170,130</u>
Office of Justice Programs, Office for Victims of Crime (Subrecipient of Arizona Department of Public Safety)			
Crime Victim Assistance	16.575	2000-912	42,909
Crime Victim Assistance	16.575	2000-956	54,968
Crime Victim Assistance	16.575	2003-003	275
			<u>98,152</u>
Office of Juvenile Justice and Delinquency Prevention (Subrecipient of Maricopa County Juvenile Probation Department)			
Juvenile Accountability Incentive Block Grants	16.523	01JAIBG-07	126,363
Drug Enforcement Administration			
Drug Enforcement Administration Phoenix Task Force	16.UNKNOWN	N/A	7,317
Total U.S. Department of Justice			<u>1,619,627</u>
<u>U.S. Department of the Treasury</u>			
Bureau of Alcohol, Tobacco and Firearms			
Gang Resistance Education and Training (G.R.E.A.T.)	21.053	ATC020070	46,766
Gang Resistance Education and Training (G.R.E.A.T.)	21.053	ATC03000106	42,200
Total U.S. Department of the Treasury			<u>88,966</u>
<u>Federal Emergency Management Agency</u>			
Mitigation Directorate (Subrecipient of the Arizona Department of Emergency and Military Affairs)			
Project Impact Building Disaster Resistant Communities	83.551	EMF-2000-GR-0008	84,096
United States Fire Administration			
Assistance to Firefighters Grant	83.554	EMW-2001-FG-03211	15,894
Assistance to Firefighters Grant	83.554	EMW-2002-FG-07184	28,643
			<u>44,537</u>
Total Federal Emergency Management Agency			<u>128,633</u>

City of Glendale, Arizona
(an Arizona Municipality)
Schedule of Expenditures of Federal Awards
Year ended June 30, 2003

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Grant Number	Federal Expenditures
<u>National Foundation on the Arts and the Humanities</u>			
Office of Library Services, Institute of Museum and Library Svc. (Subrecipient of the Arizona Department of Library, Archives and Public Records)			
State Library Program-The Universal Language of Beads	45.310	211-2-1-(01)	2,306
State Library Program-Listening to the Desert	45.310	221-2-1-(01)	29,182
State Library Program-Mental Health Alert Project	45.310	221-2-2-(01)	18,717
State Library Program-Prether Negative Conservation	45.310	221-1-3-(03)	2,657
State Library Program-Prether Negative Conservation	45.310	221-2-2-(03)	10,118
State Library Program-Children in Poverty	45.310	2001-CIP-0802	30,000
Total National Foundation on the Arts and the Humanities			92,980
<u>U.S. Department of the Interior</u>			
Bureau of Reclamation (Subrecipient of Phoenix, Arizona (SROG))			
Water Reclamation and Reuse Program	15.504	04-FC-32-00220	7,300
Water Reclamation and Reuse Program	15.504	01-FC-32-0010	16,905
			24,205
National Park Service (Subrecipient of Arizona State Parks Board)			
Historic Preservation Fund Grants-In-Aid	15.904	04-02-17532	8,888
Historic Preservation Fund Grants-In-Aid	15.904	SHPO 2003-0774	315
			9,203
Total U.S. Department of the Interior			33,408
<u>Other Federal Financial Assistance</u>			
Environmental Protection Agency			
Office of Water			
Security Planning Grants for Large Drinking Water Utilities	66.476	HS-82991301-0	115,000
U.S. Department of Agriculture			
Forest Service (Subrecipient of Arizona State Land Department)			
Cooperative Forestry Assistance	10.664	H-11	10,000
Total Other Federal Financial Assistance			125,000
Total Expenditures of Federal Awards			\$ 15,268,644

CITY OF GLENDALE, ARIZONA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2003

NOTE 1 - BASIS OF PRESENTATION

The Schedule of Expenditures of Federal Awards includes the federal grant activity of City of Glendale, Arizona and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

NOTE 2 - RECONCILIATION OF SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS TO STATEMENT OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCES (GOVERNMENTAL FUNDS) AND STATEMENT OF REVENUES, EXPENSES AND CHANGES IN FUND NET ASSETS (PROPRIETARY FUNDS) (AMOUNTS EXPRESSED IN THOUSANDS):

Intergovernmental Revenues:			
from General Fund	\$ 49,113		
from Special Revenue Funds	22,415		
from Capital Projects Funds	<u>2,308</u>		
Total from Governmental Funds (CAFR, pg 30)		\$ 73,836	
from Water and Sewer Fund	\$ 151		
from Housing Fund	<u>7,210</u>		
Total from Proprietary Funds (CAFR, pg 33)		<u>7,361</u>	\$ 81,198
Less Non-Federal Revenue from General Fund:			
State and local intergovernmental revenues		\$ (49,038)	
Grant from franchisee		<u>(75)</u>	\$ (49,113)
Less Non-Federal Revenue from Special Revenue Funds:			
State LTAF revenue in Transportation Fund		\$ (1,228)	
State and HURF revenues in Highway Users Gas Tax Fund		(14,183)	
Sinking fund revenue in the Other Special Revenue Fund		(45)	
State and local grants in Other Special Revenue Fund		<u>(864)</u>	\$ (16,320)
Less Non-Federal revenue from Capital Projects Funds:			
State and local grants		<u>\$ (484)</u>	\$ (484)
Less non-federal revenue from Enterprise Funds:			
Non-federal SROG revenues		<u>\$ (12)</u>	<u>\$ (12)</u>
Schedule of Expenditures of Federal Awards			<u><u>\$ 15,269</u></u>

CITY OF GLENDALE, ARIZONA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2003

NOTE 3 - SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the City of Glendale, Arizona provided federal awards to subrecipients as follows:

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Expenditures
Community Development Block Grant Subrecipients:		
Arizona Bridge to Independent Living - Home Accessibility Program	14.218	\$ 118,249
Community Services of Arizona - Minor Home Repair Program	14.218	360,458
JAG Center Juvenile Alternative	14.218	10,000
Maricopa Center for Adolescent Parents	14.218	10,000
Community Legal Services	14.218	5,000
Glendale Boy's and Girl's Club	14.218	4,244
Restorative Therapy Services	14.218	12,628
Homeward Bound Utility Assistance	14.218	15,000
Emergency Shelter/Children Raising Children	14.218	40,910
Catholic Community Services	14.218	15,675
Glendale Family Development Center - Share Our Site	14.218	7,175
Phoenix Shanti - Emergency and Transitional Housing	14.218	10,000
Prehab of Arizona - Emergency Shelter/Faith House	14.218	30,000
School Based Health Clinics/Banner Health - PALS	14.218	20,000
Maricopa County Special Transportation	14.218	10,000
Glendale Mayor's Alliance for Youth	14.218	15,894
Senior Congregate Meals Program	14.218	45,000
Glendale First Offender Program	14.218	10,080
Valley Big Brothers, Big Sisters	14.218	10,004
Intramurals Program - STABW	14.218	2,201
Volunteer Interfaith Caregivers	14.218	10,000
Glendale human Services Council-Homeless Prevention	14.218	28,744
Center for New Directions	14.218	7,500
Donation Storage Units-Central AZ Shelter Services	14.218	13,400
PARKING - Children's Center for NDS	14.218	93
Valley West Center Renovation - YWCA	14.218	524
Prospect Park 1 - Faith House	14.218	40,837
Disciples House - East Exit Improvements	14.218	2,632
Camp Civitan - ADA Compliance	14.218	23,774
Acquisition of Property - Infill Construction/Habitat	14.218	61,750
Acquisition of Property - Infill/Los Vecinos	14.218	61,646
Total Community Development Block Grant Subrecipients	14.218	<u>\$ 1,003,418</u>

**CITY OF GLENDALE, ARIZONA
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2003**

NOTE 3 - SUBRECIPIENTS (Concl'd)

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Federal Expenditures
Home Investment Program Subrecipients:		
Community Services of Arizona	14.239	\$ 250,000
Los Vecinos Housing Development, Inc.	14.239	<u>307,877</u>
Total Home Investment Program Subrecipients		<u>\$ 557,877</u>
Total Federal Awards expended by subrecipients of the City of Glendale		<u>\$ 1,561,295</u>

NOTE 4 - CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2003 *Catalog of Federal Domestic Assistance*.

CITY OF GLENDALE, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2003

SECTION I - SUMMARY OF AUDITORS' RESULTS

Financial Statements

Type of auditors' report issued: Unqualified

Internal control over financial reporting:
Material weakness(es) identified? _____ yes X no
Reportable condition(s) identified not considered to
be a material weakness(es)? _____ yes X none reported

Noncompliance material to financial statements noted? _____ yes X no

Federal Awards

Internal control over major programs:
Material weakness(es) identified? _____ yes X no
Reportable condition(s) identified not considered to
be a material weakness(es)? _____ yes X none reported

Type of auditors' report issued on compliance for major
programs: Unqualified

Any audit findings disclosed that are required to be reported
in accordance with Circular A-133, Section .510(a)? _____ yes X no

Identification of major programs:

<u>CFDA Numbers</u>	<u>Name of Federal Program or Cluster</u>
14.871	Section 8 Housing Choice Vouchers/Certificates
16.007	State Domestic Preparedness Equipment Support Program
20.106	Airport Improvement Program

Dollar threshold used to distinguish between Type A and
Type B programs: \$458,059

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

**CITY OF GLENDALE, ARIZONA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2003**

SECTION II - FINANCIAL STATEMENT FINDINGS

We noted no reportable conditions, material weaknesses or instances of noncompliance related to the basic financial statements that are required to be reported in accordance with *Government Auditing Standards*.

SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

We noted no reportable conditions, material weaknesses or instances of noncompliance related to the audit of major federal programs as required to be reported by OMB Circular A-133.

**CITY OF GLENDALE, ARIZONA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
YEAR ENDED JUNE 30, 2003**

Status of Federal Award Findings and Questioned Costs

The City had no findings or questioned costs related to federal awards noted in prior audits that require a status.