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Contents

Schedule of Expenditures of Federal Awards	1-3
Notes to schedule of expenditures of federal awards	4-5
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*	6-7
Compliance with requirements applicable to its major programs and on internal control over compliance in accordance with OMB Circular A-133 and on the schedule of expenditures of federal awards	8-9
Schedule of Findings and Questioned Costs	10-11
Summary Schedule of Prior Year Audit Findings	12

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City of Glendale, California

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Grant Number	Federal Expenditures
U.S. Department of Agriculture			
Pass-through Los Angeles County Department of Community and Senior Citizens Services:			
Food Distribution Program	10.570	AAA-ENP2-0809-009	$ 28,196
Total U.S. Department of Agriculture			**28,196**
U.S. Department of Housing and Urban Development:			
Direct Programs:			
Community Development Block Grant Entitlement Program	14.218	B-08-MC-06-0518	3,253,188
Emergency Shelter Grants Program	14.231	S-08-MC-06-0518	156,143
Home Investment Partnership Act	14.239*	M-08-MC-06-0512	2,895,271
Supportive Housing Program			
2004 Chester Street Permanent Supportive Housing	14.235	CA16B412-001	164,425
2005 S+C Chronic Homeless Prog	14.235	CA16C512-001	24,835
2004 SHP Renewal - Scatter Site	14.235	CA16B612-006	35,219
2005 SHP Renewal - Hamilton Court	14.235	CA16B612-009	60,128
2005 SHP Renewal SSO PATH ACH	14.235	CA16B612-005	134,342
2005 SHP Renewal - HMIS	14.235	CA16B612-003	27,689
SHP New Horizon Family Care Center	14.235	CA16B612-008	3,509
SHP renewal project - Scattered Site Family Transitional Housing	14.235	CA16B712-006	123,354
SHP renewal project - Hamilton Court Transitional Housing Project	14.235	CA16B712-010	83,775
2007 SHP renewal project - Freedom House	14.235	CA16B712-008	44,360
SHP renewal project - PATH Achieve SSO	14.235	CA16B712-004	330,439
SHP renewal project - HMIS	14.235	CA16B712-005	67,668
SHP New Horizons Family Care Center	14.235	CA16B712-009	15,458
SHP renewal - Next Step	14.235	CA16B712-003	107,749
SHP renewal project - PATH Ventures	14.235	CA16B712-002	143,297
Subtotal			**1,366,247**
Shelter Plus Care			
Special Needs Assistance - 2001 Shelter Plus Care Grant	14.238	CA16C112-001	106,426
Special Needs Assistance - 1999 Renewal Shelter Plus Care Grant	14.238	CA16C712-012	69,398
Special Needs Assistance - 1998 Renewal Shelter Plus Care Grant	14.238	CA16C712-011	106,440
Special Needs Assistance - 1998 Renewal Shelter Plus Care Grant	14.238	CA0724C9D120801	17,217
Special Needs Assistance - 1998 Renewal Shelter Plus Care Grant	14.238	CA0724C9D120801	25,915
Subtotal			**325,396**
Section 8-Housing Assistance-Voucher Program	14.871	CA114V	**14,485,144**
Total U.S. Department of Housing and Urban Development			**22,481,389**
U.S. Attorney's Office			
Pass-through California Emergency Management Agency			
Project Safe Neighborhoods	16.609	US08 01 6763	8,690
Total U.S. Attorney's Office			**8,690**

See Notes to Schedule of Expenditures of Federal Awards.

City of Glendale, California

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Grant Number	Federal Expenditures
U.S. Department of Justice:			
Direct Programs:			
Asset Forfeiture	16.000	N/A	$ 127,655
Edward Byrne Memorial Justice Assistance Grant Program			
2005 Justice Assistance Grant	16.738	2007-DJ-BX-0001	4,146
2006 Justice Assistance Grant	16.738	2007-DJ-BX-0863	734
2008 Justice Assistance Grant	16.738	2008-DJ-BX-0099	11,557
Anti-Gang Initiative Grant	16.744	200700107	14,503
Subtotal			**30,940**
Total U.S. Department of Justice			**158,595**
U.S. Department of Labor			
Pass-through State of California Employment Development Department:			
Workforce Investment Act Cluster			
15% Pilot Spec (Incentive Award) 1/2008 - 12/2008	17.267	R865499	27,000
National Emergency Grant	17.260	R865499	33,627
WIA Economic Slowdown	17.260	R865499	26,031
WIA Adult 2008-2009	17.258	R865499	78,106
WIA Adult 2008-2009	17.258	R970576	553,367
WIA Youth 2008-2009	17.259	R865499	252,434
WIA Youth 2009-2010	17.259	R970576	421,547
WIA Dislocated Worker 2008-2009	17.260	R970576	607,842
WIA Dislocated Worker 2007-2008	17.260	R865499	103,711
WIA Rapid Response	17.260	R970576	518,158
WIA Interstate Bakery D/W 2008-2009	17.260	R760363	84,880
WIA 25% DW Augment AA	17.260	R970576	10,532
Total Workforce Investment Act Cluster			**2,717,235**
WIA Title I Adult ARRA	ARRA-17.258	R970576	1,932
WIA Dislocated Worker ARRA	ARRA-17.260	R970576	2,010
WIA Youth ARRA	ARRA-17.259	R970576	2,071
Total funded under American Recovery and Reinvestment Act of 2009			**6,013**
Total U.S. Department of Labor			**2,723,248**
U.S. Department of Transportation			
Pass-through State Department of Transportation:			
Highway Planning and Construction Cluster			
SR134 & San Fernando Phase II	20.205*	RPSTPL-5144(028)	204,736
SR134 & San Fernando Phase II	20.205*	IPSTPL-5144 (024)	(304,344)
Glenoaks Blvd Rehabilitation	20.205*	STPLH-5144(038)	2,809,191
Total Highway Planning and Construction Cluster			**2,709,583**
Capital Assistance Program for Elderly Persons and Persons with Disabilities			
6 Accessible Paratransit Vehicles	20.513	SA646517-10	**251,425**
Total U.S. Department of Transportation			**2,961,008**

See Notes to Schedule of Expenditures of Federal Awards.

City of Glendale, California

Schedule of Expenditures of Federal Awards
Year Ended June 30, 2009

Federal Grantor/Pass-Through Grantor Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Grant Number	Federal Expenditures
Institute of Museum and Library Services			
Pass-through California State Library:			
Grants to States			
English Literary - WIA	45.310	84002022	$ 8,771
Total Institute of Museum and Library Services			**8,771**
Environmental Protection Agency			
Direct Programs:			
Chromium 6 Removal Studies III STAG: Congressionally Mandated Projects	66.202	XP-96990301	320,893
Chromium 6 Removal Studies III S&T	66.606	X-96916501	49
Total Environmental Protection Agency			**320,942**
U.S. Department of Health and Human Services			
Pass-through Los Angeles County Department of Community and Senior Citizens Services:			
Aging Cluster			
Special Programs for the Aging-Title III, Part B	93.044	AAA-ENP2-0809-009	906
Special Programs for the Aging-Title III, Part C	93.045	AAA-ENP2-0809-009	213,370
Total Aging Cluster			**214,276**
Special Programs for the Aging - Title VII	93.042	40126	**68,340**
Total U.S. Department of Health and Human Services			**282,616**
Social Security-Work Incentives Planning and Assistance Programs			
Direct Programs:			
Social Security Administration 4/2008 - 3/2009	96.008	14-W-50006-9-03	98,241
Social Security Administration 4/2009 - 3/2010	96.008	14-W-50006-9-04	6,707
Total Social Security Administration			**104,948**
Department of Homeland Security:			
Pass-through Governor's Office of Emergency Services:			
Public Assistance Grants (January 2005 Rainstorm)	97.036	FEMA-1577-DR-CA	98,513
Public Assistance Grants (February 2005 Rainstorm)	97.036	FEMA-1585-DR-CA	23,349
Subtotal			**121,862**
Pass-through State Office of Homeland Security:			
Homeland Security Cluster			
FY 2006 State Homeland Security Grant	97.004*	2006-0071	550
FY 2005 Metropolitan Medical Response System	97.067*	2003-0023	493,669
Total Homeland Security Cluster			**494,219**
Pass-through City of Los Angeles:			
FY 2006 Urban Area Security Initiative: Homeland Security Grant	97.067*	2005-15	1,128,017
FY 2006 Urban Area Security Initiative: Homeland Security Grant	97.067*	2005-15	950,000
Subtotal			**2,078,017**
Total Department of Homeland Security			**2,694,098**
Total Expenditures of Federal Awards			**$ 31,772,501**

CFDA - Catalog of Federal Domestic Assistance
* Denotes major program or cluster

See Notes to Schedule of Expenditures of Federal Awards.

Note 1. Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) presents the activity of all federal award programs of the City of Glendale, California (City). The Schedule includes federal awards received directly from federal agencies, as well as federal awards passed through other agencies. The City's reporting entity is defined in Note 1 to the City's basic financial statements. Because the Schedule presents only a selected portion of the operations of the City, it is not intended to, and does not, present the financial position of the City.

The accompanying Schedule 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.* Therefore, some amounts presented in this Schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

Note 2. Workforce Investment Act

The City, along with the cities of Burbank and La Cañada Flintridge established a joint powers agreement on August 23, 2005, named the Verdugo Consortium (Consortium) for the purpose of receiving a Workforce Investment Act (WIA) allocation and administering the WIA program as a single participating jurisdiction. This agreement designates the Arroyo Verdugo Cities Steering Committee, which consists of one elected official from each of the three cities, to appoint Verdugo Workforce Investment Board members. The City, the Consortium's lead entity, has assumed the overall responsibility for ensuring that the Consortium is compliant with all WIA program requirements, including the receipt, disbursement and accounting of all WIA program and matching funds.

Note 3. Subrecipients

Of the federal expenditures presented in the Schedule, the City provided federal awards to subrecipients as follows:

Program Title Provided	Federal CFDA Number	Amount
U.S. Department of Housing and Urban Development		
Community Development Block Grant Program	14.218	$ 1,168,265
Emergency Services Grant Program	14.231	156,143
Supportive Housing Program	14.235	1,166,481
Total U.S. Department of Housing and Urban Development		2,490,889
U.S. Department of Labor		
Workforce Investment Act Cluster: WIA Adult Activities	17.258	20,000
Workforce Investment Act Cluster: WIA Dislocated Worker Activities	17.260	20,000
Workforce Investment Act Cluster: WIA Rapid ResponseActivities	17.260	20,000
Workforce Investment Act Cluster: WIA Youth Activities	17.259	446,993
Total U.S. Department of Labor		506,993
Total Amount Provided to Subrecipients		$ 2,997,882

Note 4. California Emergency Management Agency (CalEMA) Disclosures

The following schedule represents the detail of expenditures for the CalEMA program for the year ended June 30, 2009:

	Federal/State Match	Local Match	Total
Project Safe Neighborhoods			
Grant Award Number US08 01 6763:			
Personal Services	$ -	$ -	$ -
Operating Expenses	8,690	-	8,690
Equipment	-	-	-
	$ 8,690	$ -	$ 8,690

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*

To the Honorable Mayor and Members of the City Council
City of Glendale, CA

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, California (City), as of and for the year ended June 30, 2009, which collectively comprise the City's basic financial statements, and have issued our report thereon, dated November 24, 2009. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing 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 City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City'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 entity's financial statements 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 a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting 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 financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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*.

We noted certain matters that we reported to management of the City in a separate letter dated November 24, 2009.

McGladrey & Pullen, LLP is a member firm of RSM International,
an affiliation of separate and independent legal entities.

This report is intended solely for the information and use of the board of commissioners, management, federal awarding agencies, and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Pasadena, CA
November 24, 2009

Independent Auditor's Report on Compliance With Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133

To the Honorable Mayor and Members of the City Council
City of Glendale, CA

Compliance

We have audited the compliance of the City of Glendale, California (City), with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133, *Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The City's major federal programs are identified in the summary of the auditor's 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's management. Our responsibility is to express an opinion on the City'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 major federal program occurred. An audit includes examining, on a test basis, evidence about the City'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's compliance with those requirements.

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

Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City'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, 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 City's internal control over compliance.

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 any 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 financial statements of the governmental activities, business type activities, each major fund and the aggregate remaining fund information of the City as of and for the year ended June 30, 2009, which collectively comprise the City's basic financial statements, and have issued our report thereon, dated November 24, 2009. Our audit was performed for the purpose of forming opinions 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 a whole.

This report is intended solely for the information and use of the mayor, City Council, management, federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than those specified parties.

McGladrey & Pullen, LLP

Pasadena, CA
November 24, 2009

I. Summary of Independent Auditor's Results

Financial Statements

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

- Material weakness(es) identified? _____ Yes __X__ No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? _____ 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
- Significant deficiency(ies) identified that are not considered to be material weakness(es)? _____ Yes __X__ None Reported

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

- Any audit findings disclosed that are required to be reported in accordance with Section 510(a) of OMB Circular A-133? _____ Yes __X__ No

Identification of major programs:

CFDA Number(s)	Name of Federal Program or Cluster
14.239	Home Investment Partnership Act
20.205	Highway Planning and Construction Cluster
97.004/97.067	Homeland Security Cluster

Dollar threshold used to distinguish between type A and type B programs: $ 953,175

Auditee qualified as low-risk auditee? __X__ Yes _____ No

I. Financial Statement Findings

A. Internal Control

None reported.

B. Compliance Findings

None reported.

II. Findings and Questioned Costs for Federal Awards

A. Internal Control

None reported.

B. Compliance Findings

None reported.

Summary Schedule of Prior Year Audit Findings
Year Ended June 30, 2009

The prior year findings shown below were directly obtained from the June 30, 2008 Single Audit Report.

I. Financial Statement Findings

A. Internal Control

None reported.

B. Compliance Findings

None reported.

II. Findings and Questioned Costs for Federal Awards

A. Internal Control

None reported.

B. Compliance Findings

None reported.