

COUNTY OF SAN JOAQUIN

REPORTS REQUIRED BY THE SINGLE AUDIT ACT
AMENDMENTS OF 1996 AND OMB CIRCULAR A-133,
THE OFFICE OF EMERGENCY SERVICES,
DEPARTMENT OF CORRECTIONS AND
REHABILITATION, AND THE
THE STATE-LOCAL PARTNERSHIP

JUNE 30, 2006

COUNTY OF SAN JOAQUIN

Table of Contents

<u>Single Audit Section</u>	<u>Page</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	3-5
Schedule of Expenditures of Federal Awards	6-23
Notes to Schedule of Expenditures of Federal Awards.....	24-26
Schedule of Findings and Questioned Costs	27-32
Summary Schedule of Prior Audit Findings	33-35
Supplemental Statements of Revenue and Expenditures	36-44
 <u>Office of Emergency Services and Department of Corrections and Rehabilitation Programs</u>	
Report of Independent Certified Public Accountants on Schedule of the California Office of Emergency Services and Department of Corrections and Rehabilitation Programs.....	45-46
Report of Independent Certified Public Accountants on Compliance with Requirements Applicable to the Grants Awarded by the California Office of Emergency Services and Department of Corrections and Rehabilitation Programs and on Internal Control Over Compliance	47-48
Schedule of the Office of Emergency Services and the Department of Corrections and Rehabilitation Programs	49-51
Schedule of Findings, Office of Emergency Services and the Department of Corrections and Rehabilitation Programs	52

COUNTY OF SAN JOAQUIN

Table of Contents

	<u>Page</u>
<u>State-Local Partnership Programs</u>	
Report of Independent Certified Public Accountants on Supplementary Information - Schedule of the State-Local Transportation Partnership Program	53
Report of Independent Certified Public Accountants on Procedures Performed Pursuant to the State-Local Partnership Program	54-55
Schedule of the State-Local Transportation Partnership Program.....	56



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

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin
Stockton, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Joaquin, as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 9, 2006. We did not audit the financial statements of San Joaquin County Employees Retirement System. Those financial statements were audited by the office of the Auditor-Controller of the County of San Joaquin, California as permitted by law. We also did not audit the financial statements of Head Start Child Development Council, Inc., San Joaquin County Economic Development Association, Local Agency Formation Commission or Health Plan of San Joaquin, which collectively represent 100 percent of the assets and revenues of the discretely presented component units. Those financial statements were audited by other auditors whose reports thereon have been furnished to us. In addition, we did not audit the San Joaquin General Hospital Enterprise Fund, a component unit of the County of San Joaquin, which represents 38 percent and 87 percent, respectively, of the assets and revenues of the business-type funds. Those financial statements were audited by other auditors whose reports thereon have been furnished to us. Our opinion, insofar as it relates to the amounts included for San Joaquin County Employees Retirement System, is based on the report of the Auditor-Controller of the County of San Joaquin, California and as it relates to the component units on the reports of other auditors. 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 County of San Joaquin's internal control over financial reporting in order to determine our auditing procedures for the purpose of

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

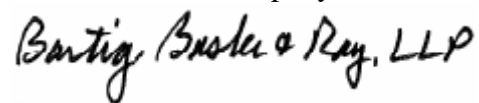
expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable 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 caused by error or fraud 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of San Joaquin'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 the audit committee, management, Board of Supervisors, 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.

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
November 9, 2006



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

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin
Stockton, California

Compliance

We have audited the compliance of the County of San Joaquin, 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, 2006. The County of San Joaquin's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of San Joaquin's management. Our responsibility is to express an opinion on the County of San Joaquin's compliance based on our audit. The County of San Joaquin's basic financial statements include the operations of its component unit, Head Start Child Development Council, Inc. Our audit, described below, did not include the operations of Head Start Child Development Council, Inc. because this component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

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 County of San Joaquin'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 County of San Joaquin's compliance with those requirements.

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

In our opinion, the County of San Joaquin 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, 2006. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and that are described in the accompanying Schedule of Findings and Questioned Costs as item 06-1. We also noted certain immaterial instances of noncompliance, which we have reported to management of the County of San Joaquin in a separate report dated November 9, 2006.

Internal Control Over Compliance

The management of the County of San Joaquin 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 County of San Joaquin'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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be a reportable condition. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County of San Joaquin's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions noted are described in the accompanying schedule of findings and questioned costs as item 06-1 and 06-2.

A material weakness is a reportable 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 caused by error or fraud 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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that the reportable condition described above is not a material weakness. We noted other matters involving internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs which we have reported to management in a separate letter dated November 9, 2006.

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

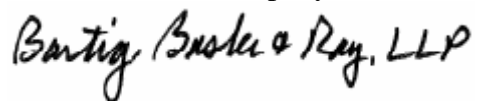
Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Joaquin as of and for the year ended June 30, 2006, and have issued our report thereon dated November 9, 2006. The County of San Joaquin's basic financial statements include the operations of its component unit, Head Start Child Development Council, Inc. Our audit, described below, did not include the operations of Head Start Child Development Council, Inc. because this component unit engaged other auditors to perform an audit in accordance with OMB Circular A-133.

Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County'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 audit committee, management, Board of Supervisors, 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.

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
November 9, 2006

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
U.S. Department of Agriculture						
Direct Program:						
Pest Detection Program	10.025	05-0262	\$ 30,000	07/01/05 06/30/06	\$ 25,176	\$ 25,176
Subtotal Direct Program			<u>30,000</u>		<u>25,176</u>	<u>25,176</u>
Passed through California Department of Aging:						
Senior Farmers Market Program	10.576	--	12,000	07/01/05 06/30/06	12,000	12,000
Senior Farmers Market Program	10.576	--	<u>15,000</u>	07/01/03 06/30/04	<u>(3,860)</u>	<u>--</u>
Subtotal CFDA 10.576			<u>27,000</u>		<u>8,140</u>	<u>12,000</u>
Passed Through California Department of Education:						
National School Lunch (Juvenile Hall)	10.555	39-10397-6095228-01	--	07/01/05 06/30/06	291,320	266,123
National School Lunch (Mary Graham Children's' Shelter)	10.555	39-34377-9008491-01	--	07/01/05 06/30/06	<u>28,878</u>	<u>27,506</u>
Subtotal CFDA 10.555			<u>--</u>		<u>320,198</u>	<u>293,629</u>
Passed through California Department of Health Services:						
WIC Program (P/H)	10.557	05-45792	1,405,000	10/01/05 09/30/06	728,629	1,256,791
WIC Program (P/H)	10.557	02-25707	<u>1,074,108</u>	10/01/04 09/30/05	<u>260,823</u>	<u>--</u>
Subtotal CFDA 10.557			<u>2,479,108</u>		<u>989,452</u>	<u>1,256,791</u>
Passed through California Department of Social Services:						
Food Stamps	10.551 *	--	--	-- --	62,638,061	62,638,061
NAFS - Non-Assistance Food Stamps Administration (HSA)	10.561 *	--	--	-- --	2,910,731	3,042,297
SAWS Administration (HSA)	10.561 *	--	--	-- --	<u>1,142,532</u>	<u>832,881</u>
Subtotal <i>Food Stamp Cluster</i>			<u>--</u>		<u>66,691,324</u>	<u>66,513,239</u>
Emergency Food Assistance Program	10.568	L61056	138,020	10/01/03 09/30/04	23,000	23,000
Emergency Food Assistance Program	10.568	L61056	<u>87,672</u>	10/01/05 09/30/06	<u>39,902</u>	<u>87,672</u>

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Agriculture (continued)</u>						
Passed through California Department of Social Services (continued):						
Emergency Food Assistance Program	10.568	L61056	\$ 94,128	10/01/04 09/30/05	\$ 43,060	\$ 43,060
Subtotal CFDA 10.568			<u>319,820</u>		<u>105,962</u>	<u>153,732</u>
Subtotal Pass-Through			<u>2,825,928</u>		<u>68,115,076</u>	<u>68,229,391</u>
Total U.S. Department of Agriculture			<u>\$ 2,855,928</u>		<u>\$ 68,140,252</u>	<u>\$ 68,254,567</u>
<u>U.S. Department of Commerce</u>						
Direct Program:						
Revolving Loan Fund - Bank of Stockton	11.307	Post Assistance	--	07/01/05 06/30/06	3,011,942	1,657,069
Technology Opportunities Program	11.552	06-60-IO4023	458,635	10/01/04 10/01/07	289,568	305,981
Subtotal Direct Program			<u>458,635</u>		<u>3,301,510</u>	<u>1,963,050</u>
Passed through Industrial Loan Fund:						
Revolving Loan Fund-EEDD (961)	11.307	Post Assistance	315,709	07/01/04 06/30/05	20,388	--
Revolving Loan Fund-EEDD (961)	11.307	Post Assistance	412,878	07/01/05 06/30/06	379,612	412,878
Economic Development Association (EDA)(951)	11.307	Post Assistance	149,326	07/01/04 06/30/05	29,867	--
Economic Development Association (EDA)(951)	11.307	Post Assistance	270,309	07/01/05 06/30/06	220,015	270,309
Subtotal Pass-Through			<u>1,148,222</u>		<u>649,882</u>	<u>683,187</u>
Total U.S. Department of Commerce			<u>\$ 1,606,857</u>		<u>\$ 3,951,392</u>	<u>\$ 2,646,237</u>
<u>U.S. Department of Homeland Security</u>						
Passed through California Office of Emergency Services:						
State Domestic Preparedness Equipment Program	97.004	2002-TE-CX-0133	341,247	06/23/03 07/31/06	187,532	13,207
State Homeland Security Grant Program	97.004	2003-0167	580,414	06/06/03 03/31/05	40,838	(298,488)
State Homeland Security Grant Program Part II	97.004	2003-35	1,425,122	06/01/03 06/30/05	676,665	(316,695)
Emergency Management Assistance (OES)	97.042	EMF-2003-GR-0302	103,701	10/01/02 09/30/04	-	(32,736)

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Homeland Security (continued)</u>						
Passed through California Office of Emergency Services (continued):						
Emergency Management Performance Grant	97.042	EMF-2004-GR-0402	\$ 107,792	10/01/03 09/30/04	\$ 11,884	\$ (55,978)
Emergency Management Performance Grant	97.042	2005-15	107,791	10/01/04 03/31/07	29,967	53,658
State Homeland Security Grant	97.073	2005-15	1,179,808	10/01/04 03/31/07	--	75,000
State Homeland Security Grant (Fixed Assets)	97.073	2005-15	1,179,808	10/01/04 03/31/07	281,543	281,543
State Homeland Security Grant	97.073	2004-0045	1,836,512	08/01/04 11/30/06	1,164,769	1,656,047
Law Enforcement Terrorism Prevention Program	97.074	2004-0045	407,055	08/01/04 11/30/06	223,539	405,513
Law Enforcement Terrorism Prevention (Fixed Assets)	97.074	2005-15	359,071	10/01/04 03/31/07	359,071	359,071
Public Assistance-Robert T. Stafford Disaster Relief	97.036	FEMA 1203 DR	1,508,780	06/30/04 12/30/05	3,730	--
Public Assistance-Robert T. Stafford Disaster Relief	97.036	FEMA 1628 DR	28,405	12/17/05 08/03/07	14,097	--
Hazard Mitigation Grant Program	97.036	FEMA-MHGP-152-3	33,299	05/05/05 05/05/07	1,332	--
Subtotal			<u>9,198,805</u>		<u>2,994,967</u>	<u>2,140,142</u>
Passed through United Way:						
United Way - FEMA grant (Aging)	97.024	0860000-008	18,368	10/01/02 09/30/03	(3)	--
United Way - FEMA grant (Aging)	97.024	0860000-008	15,973	10/01/04 09/30/05	7,986	7,990
United Way - FEMA grant (Aging)	97.024	0860000-008	13,177	10/01/05 09/30/06	6,589	6,583
Subtotal CFDA 97.024			<u>47,518</u>		<u>14,572</u>	<u>14,573</u>
Subtotal Pass-Through			<u>9,246,323</u>		<u>3,009,539</u>	<u>2,154,715</u>
Total U.S. Department of Homeland Security			<u>\$ 9,246,323</u>		<u>\$ 3,009,539</u>	<u>\$ 2,154,715</u>
<u>U.S. Department of Energy</u>						
Passed through California Department of Community Services and Development:						
Energy Weatherization Grant (Aging)	81.042	06C-1633	171,095	04/01/06 01/31/07	--	55
Energy Weatherization Grant (Aging)	81.042	05C-1584	154,518	04/01/05 01/31/06	154,518	154,318
Total U.S. Department of Energy			<u>\$ 325,613</u>		<u>\$ 154,518</u>	<u>\$ 154,373</u>

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Health and Human Services</u>						
Direct Programs:						
Head Start (County)	93.600	06-110	\$ 23,114,873	02/01/06 01/31/07	\$ 13,720,324	\$ 13,720,324
Head Start (County)	93.600	06-110	21,500,631	03/01/05 01/31/06	9,596,534	9,596,252
Subtotal Direct			<u>44,615,504</u>		<u>23,316,858</u>	<u>23,316,576</u>
Passed through California Department of Aging:						
Special Programs for Aging - Title VII-B	93.041	AP-0405-11	22,478	07/01/04 06/30/05	14,414	--
Special Programs for Aging - Title VII-B	93.041	AP-0506-11	13,011	07/01/05 06/30/06	8,752	13,011
Subtotal CFDA 93.041			<u>35,489</u>		<u>23,166</u>	<u>13,011</u>
Special Programs for Aging - Title VII-A	93.042	AP-0405-11	25,188	07/01/04 06/30/05	12,594	--
Special Programs for Aging - Title VII-A	93.042	AP-0506-11	24,012	07/01/05 06/30/06	11,654	24,012
Subtotal CFDA 93.042			<u>49,200</u>		<u>24,248</u>	<u>24,012</u>
Special Programs for Aging-Title III B	93.044	AP-0405-11	550,225	07/01/04 06/30/05	(121)	19,513
Special Programs for Aging-Title III B	93.044	AP-0506-11	554,031	07/01/05 06/30/06	548,719	552,434
Subtotal CFDA 93.044			<u>1,104,256</u>		<u>548,598</u>	<u>571,947</u>
Special Programs for Aging-Title III C-2	93.045	AP-0405-11	543,728	07/01/04 06/30/05	230,081	--
Special Programs for Aging-Title III C-2	93.045	AP-0506-11	516,272	07/01/05 06/30/06	514,274	516,272
Special Programs for Aging-Title III C-1	93.045	AP-0506-11	384,276	07/01/05 06/30/06	379,827	384,276
Subtotal CFDA 93.045			<u>1,444,276</u>		<u>1,124,182</u>	<u>900,548</u>
Special Programs for Aging - Title III D	93.043	AP-0405-11	50,308	07/01/04 06/30/05	3,196	4,020
Special Programs for Aging - Title III D	93.043	AP-0506-11	55,110	07/01/05 06/30/06	17,012	27,751
Subtotal CFDA 93.043			<u>105,418</u>		<u>20,208</u>	<u>31,771</u>
Special Programs for Aging - Title III E	93.052	AP-0405-11	277,526	07/01/04 06/30/05	(4,623)	--
Special Programs for Aging - Title III E	93.052	AP-0506-11	277,193	07/01/05 06/30/06	252,176	271,485
Subtotal CFDA 93.052			<u>554,719</u>		<u>247,553</u>	<u>271,485</u>

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Health and Human Services (continued)</u>						
Passed through California Department of Aging (continued):						
Nutrition Services Incentive Program/USDA	93.053	AP-0405-11	\$ 157,973	07/01/04 06/30/05	\$ (1)	\$ --
Nutrition Services Incentive Program/USDA	93.053	AP-0506-11	147,404	07/01/05 06/30/06	103,107	147,404
Subtotal CFDA 93.053			<u>305,377</u>		<u>103,106</u>	<u>147,404</u>
Special Programs for Aging - MSSP	93.778	MS-0506-22	744,565	07/01/05 06/30/06	622,306	734,924
Special Programs for Aging - MSSP	93.778	MS-0405-22	744,565	07/01/04 06/30/05	150,549	650
Subtotal			<u>1,489,130</u>		<u>772,855</u>	<u>735,574</u>
Passed through California Department of Mental Health:						
AIDS Services Grant (M/H)	93.118	--	34,286	07/01/05 06/30/06	30,693	34,286
Homeless Federal Block Grant (PATH)(MH)	93.150	--	199,274	07/01/05 06/30/06	166,060	199,274
Homeless Engagement & Response Team (HEART)	93.150	--	916,800	07/01/05 06/30/06	798,380	916,800
Subtotal			<u>1,116,074</u>		<u>964,440</u>	<u>1,116,074</u>
Passed through California Department of Health Services:						
Immunization Project Subvention (P/H)	93.268		240,611	07/01/05 06/30/06	93,436	206,893
Immunization Project Subvention (P/H)	93.268	02-25180	371,051	07/01/04 06/30/05	152,712	--
Immunization Project Subvention (P/H)	93.268	02-25180	371,851	07/01/03 06/30/04	135,000	--
Subtotal CFDA 93.268			<u>983,513</u>		<u>381,148</u>	<u>206,893</u>
Passed through California Dept of Social Services:						
Family Preservation Support (PSSF)	93.556	--	--	07/01/04 06/30/05	340,379	619,274
Calworks - Administration (HSA)	93.558 *	--	--	-- --	520,074	2,156,826
Calworks - Aid (HSA)	93.558 *	--	--	-- --	43,772,183	40,190,031
Welfare to Work (HSA)	93.558 *	--	--	-- --	12,618,681	13,244,134
Welfare to Work (Child Care)(HSA)	93.558 *	--	--	-- --	5,844,524	7,241,356
Cal Learn (Services and Administration)	93.558 *	--	--	-- --	1,245,883	762,725

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Health and Human Services (continued)</u>						
Passed through California Dept of Social Services (continued):						
CWS-TANF	93.558 *	--	\$ --	-- --	\$ 5,516,323	\$ 5,082,968
TANF-Probation (HSA Administration) & CYA	93.558 *	--	--	-- --	26,125	853
TANF-Incentives	93.558 *	--	--	-- --	(156,592)	--
Kin-GAP-Administration (HSA)	93.558 *	--	--	-- --	16,700	7,098
Emergency Assistance-Administration (Non-Probation)	93.558 *	--	--	-- --	22,330	25,221
Subtotal CFDA 93.558			<u>--</u>		<u>69,426,231</u>	<u>68,711,212</u>
Child Support Enforcement (F/S) (Administration)	93.563	--	--	-- --	10,545,798	10,097,376
Child Support Incentive (F/S) (Incentives)	93.563	--	--	-- --	954,944	--
Subtotal CFDA 93.563			<u>--</u>		<u>11,500,742</u>	<u>10,097,376</u>
Emergency Assistance (HSA)	93.566	--	--	-- --	393,215	390,118
Targeted Assistance - Discretionary Grant (World Relief)	93.566	TART0206	94,827	09/30/04 09/29/06	25,431	25,431
Targeted Assistance - Discretionary Grant (World Relief)	93.566	TART0507	95,455	09/30/05 09/29/06	13,703	44,927
Refugee Employment Social Services	93.566	TARL0210	100,000	10/01/04 09/30/05	84,771	39,546
Refugee Employment Social Services	93.566	RESS0412	100,000	10/01/05 09/30/06	1,604	41,378
Refugee Cash Assistance (CMA) - Administration	93.566	--	--	-- --	14,558	14,410
Refugee Cash Assistance (RCA) - Assistance	93.566	--	--	-- --	100,653	95,310
Subtotal CFDA 93.566			<u>390,282</u>		<u>633,935</u>	<u>651,120</u>
Passed through California Department of Community Services & Development:						
LIHEAP Weatherization-Supplemental Schedule - WX	93.568	06B-5387	617,662	01/01/06 12/31/06	216,514	390,712
LIHEAP Weatherization- WX	93.568	04B-5287	572,528	01/01/04 12/31/04	-	(46,513)
LIHEAP Weatherization-Supplemental Schedule - WX	93.568	05B-5337	617,662	01/01/05 12/31/05	392,313	231,753
ECIP/HEAP-Supplemental Schedule	93.568	06B-5387	579,582	01/01/06 12/31/06	110,538	178,678
ECIP/HEAP	93.568	04B-5287	287,112	01/01/04 12/31/04	-	(2,402)
ECIP/HEAP-Supplemental Schedule	93.568	05B-5337	314,223	01/01/05 12/31/05	209,074	151,120
Subtotal CFDA 93.568			<u>2,988,769</u>		<u>928,439</u>	<u>903,348</u>

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Health and Human Services (continued)</u>						
Passed through California Department of Economic Opportunity:						
Community Services Block Grant (DOA)	93.569	05F-4639	\$ 864,039	01/01/05 12/31/05	\$ 283,189	\$ 345,639
Community Services Block Grant (DOA)	93.569	05F-4672	44,450	02/01/05 07/31/05	36,803	36,803
Community Services Block Grant (DOA)	93.569	06F-4740	856,481	01/01/06 12/31/06	391,583	451,531
Subtotal CFDA 93.569			<u>1,764,970</u>		<u>711,575</u>	<u>833,973</u>
Passed through California Department of Social Services:						
CWS-Title IV-B (HSA)	93.645	--	--	-- --	750,523	762,843
Foster Care	93.658	--	--	-- --	10,431,122	9,791,208
Kin - GAP (Aid)	93.658	--	--	-- --	278,960	274,334
Foster Care - Administration (All Advances + Cash Payments)	93.658	--	--	-- --	312,434	319,758
Probation - IV E (HSA Administration) & Group Home Visits	93.658	--	--	-- --	2,210,246	2,477,460
SACWIS (HSA admin)	93.658	--	--	-- --	14,862	11,497
CWS - Title IV E - Child Welfare Ser. - Administration	93.658	--	--	-- --	3,272,850	4,639,145
ETV	93.658	--	--	-- --	7,231	2,956
Licensing Foster Home Care - Administration (HSA)	93.658	--	--	-- --	307,069	325,083
Licensing Title XX	93.658	--	--	-- --	80,171	55,489
Foster Family Parent	93.658	--	--	-- --	3,610	1,774
Subtotal CFDA 93.658			<u>--</u>		<u>16,918,555</u>	<u>17,898,704</u>
Adoption - Aid	93.659	--	--	-- --	8,232,788	7,724,469
Adoption - Administration	93.659	--	--	-- --	1,493,432	1,352,909
Subtotal CFDA 93.659			<u>--</u>		<u>9,726,220</u>	<u>9,077,378</u>
IHSS	93.667	--	--	-- --	4,056,425	3,362,068
CWS Title XX	93.667	--	--	-- --	1,065,642	1,203,676
Subtotal CFDA 93.667			<u>--</u>		<u>5,122,067</u>	<u>4,565,744</u>
ILSP-Independent Living Skills (HSA)	93.674	--	--	-- --	443,065	460,662

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Health and Human Services (continued)</u>						
Passed through California Department of Health Services:						
CWS - Health Related (HSA)	93.778	--	\$ --	-- --	\$ 102,621	\$ 118,095
Medical Assistance - Drug	93.778	--	1,004,392	07/01/05 06/30/06	1,716,922	1,208,988
Childhood Lead Poisoning Prevention (PH)	93.778	02-25071	55,246	07/01/04 06/30/05	11,081	--
Childhood Lead Poisoning Prevention (PH)	93.778	02-25071	58,289	07/01/05 06/30/06	24,799	46,320
Medical Assistance - Administration (HSA)	93.778	--	--	-- --	8,953,834	7,484,735
Medi-Cal Administration (PH)	93.778	00-90510	2,663,000	07/01/05 06/30/06	876,263	1,348,955
Medi-Cal Administration (PH)	93.778	00-90510	2,663,000	07/01/04 06/30/05	356,658	(91,069)
Subtotal			<u>6,443,927</u>		<u>12,042,178</u>	<u>10,116,024</u>
HRSA National Bioterrorism Local Funding Agreement	93.003	A-04-809	295,055	09/01/03 08/31/05	53,852	(4,852)
HRSA Bioterrorism Hospital Preparedness	93.003	B-05-627	567,373	09/01/04 08/31/05	195,322	210,945
HRSA National Bioterrorism Hospital Preparedness Program	93.889	A-06-233	486,802	09/01/05 08/31/06	107,705	--
Subtotal			<u>1,349,230</u>		<u>356,879</u>	<u>206,093</u>
CARE-Comprehensive AIDS (Ryan White Consortium)	93.917	00-91688	19,538	04/01/05 03/31/06	13,003	18,682
HIV-Testing Program (PH)	93.940	--	70,735	07/01/04 06/30/05	6,296	-
HIV-Testing Program (PH)	93.940	01-15097 HIV 03-39	--	07/01/05 06/30/06	-	38,416
AIDS Education & Prevention Program (P/H)	93.941	01-15097 E & P 02-39	23,544	07/01/04 06/30/05	7,835	--
AIDS Education & Prevention Program (P/H)	93.941	--	22,659	07/01/05 06/30/06	10,199	21,350
Subtotal			<u>136,476</u>		<u>37,333</u>	<u>78,448</u>
Passed through California Department of Mental Health:						
SAMHSA (ADAMHA) Block Grant	93.958	--	<u>1,137,950</u>	07/01/05 06/30/06	<u>1,043,121</u>	<u>1,137,950</u>
Passed through California Department of Alcohol and Drug Program:						
Substance Abuse Block Grant						
SAPT Block Grant - Discretionary	93.959	--	1,989,573	07/01/05 06/30/06	1,840,372	1,998,282
SAPT Block Grant - HIV Set Aside (Drug)	93.959	--	218,259	07/01/05 06/30/06	202,604	220,719

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Health and Human Services (continued)</u>						
Passed through California Department of Alcohol and Drug Program (continued):						
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959	--	\$ 169,329	07/01/05 06/30/06	\$ 169,329	\$ 183,297
SAPT Block Grant - Prevention	93.959	--	641,490	07/01/05 06/30/06	595,810	648,701
Subtotal CFDA 93.959			<u>3,018,651</u>		<u>2,808,115</u>	<u>3,050,999</u>
MCH - Black Infant Health Program (P/H)	93.994	2005-39	658,217	07/01/05 06/30/06	360,250	460,724
MCH - Black Infant Health Program (P/H)	93.994	2004-39	662,191	07/01/04 06/30/05	125,817	--
MCH - Maternal and Child Health	93.994	2005-39	1,197,503	07/01/05 06/30/06	682,045	879,336
MCH - Maternal and Child Health	93.994	2004-39	1,121,829	07/01/04 06/30/05	497,866	34,384
MCH - Adolescent Family Life (P/H)	93.994	2005-39	762,268	07/01/05 06/30/06	374,076	514,408
MCH - Adolescent Family Life (P/H)	93.994	2004-39	725,676	07/01/04 06/30/05	392,707	--
Adolescent Sibling Pregnancy Prevention	93.994	2005-39	112,741	07/01/05 06/30/06	65,489	94,282
Adolescent Sibling Pregnancy Prevention	93.994	2004-39	186,347	07/01/04 06/30/05	28,730	11,740
Child Health and Disability Preventive (P/H)	93.994	--	304,616	07/01/05 06/30/06	--	227,747
Child Health and Disability Preventive (P/H)	93.994	--	277,923	07/01/04 06/30/05	104,338	--
Subtotal CFDA 93.994			<u>6,009,311</u>		<u>2,631,318</u>	<u>2,222,621</u>
Subtotal Pass-Through			<u>30,461,304</u>		<u>139,660,872</u>	<u>135,446,774</u>
Total U.S. Department of Health and Human Services			<u>\$ 75,076,808</u>		<u>\$ 162,977,730</u>	<u>\$ 158,763,350</u>

U.S. Department of Housing & Urban Development

Direct Programs:

Community Development Block Grant Program -2000-01 Entitlement	14.218 *	B-00-UC-06-0009	3,824,000	07/01/00 06/30/01	5,419	5,419
Community Development Block Grant Program -2003-04 Entitlement	14.218 *	B-03-UC-06-0009	4,276,000	07/01/03 06/30/04	315,945	315,945
Community Development Block Grant Program -2001-02 Entitlement	14.218 *	B-01-UC-06-0009	3,972,000	07/01/01 06/30/02	632	632

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Housing & Urban Development (continued)</u>						
Direct Programs (continued):						
Community Development Block Grant Program -2002-03 Entitlement	14.218 *	B-02-UC-06-0009	\$ 3,972,000	07/01/02 06/30/03	\$ 412,945	\$ 412,945
Community Development Block Grant Program -2004-05 Entitlement	14.218 *	B-04-UC-06-0009	4,246,000	07/01/04 06/30/05	1,834,973	1,834,973
Community Development block grant program -2005-06 ENTITLEMENT	14.218 *	B-05UC-06-0009	4,039,000	07/01/04 06/30/05	2,684,314	2,705,135
Community Development Block Grant Program - Loan program income & loan repayments	14.218 *	--	--	-- --	3,578,299	1,305,437
Subtotal CFDA 14.218			<u>24,329,000</u>		<u>8,832,527</u>	<u>6,580,486</u>
Disaster Recovery Initiative (Neighborhood)	14.219	--	<u>1,174,098</u>	07/01/97 07/01/99	<u>6,061</u>	<u>11</u>
Emergency Shelter (Neighbor)	14.231	S-05-UC-06-0009	155,298	07/01/05 06/30/06	113,224	113,224
Emergency Shelter (Neighbor)	14.231	S-04-UC-06-0009	156,414	07/01/04 06/30/05	54,407	54,407
Subtotal CFDA 14.231			<u>311,712</u>		<u>167,631</u>	<u>167,631</u>
Supportive Housing Program (Neighbor)	14.235	CA01B111001/2/3	2,901,466	07/01/02 07/31/06	266,796	266,468
Supportive Housing Program (Neighbor)	14.235	CA01B211001/2/3	2,848,765	02/01/03 01/31/06	368,158	411,240
Supportive Housing Program (Neighbor)	14.235	CA01B311002/3/4/5/6	792,807	07/01/04 12/31/05	278,149	276,517
Supportive Housing Program (Neighbor)	14.235	CA01B011001/2/3/4/5/6	2,413,709	07/01/01 12/31/04	50,326	50,326
Supportive Housing Program (Neighbor)	14.235	CA39B811001/3/4	2,242,089	10/01/99 10/01/02	65,400	65,400
Supportive Housing Program (Neighbor)	14.235	CA01B411001/2/3/4/5/6	1,191,105	07/01/05 12/31/06	764,199	766,450
Supportive Housing Program (Neighbor)	14.235	CA01B511002/3/4/5/6/8/9/10	1,894,499	02/01/06 12/31/07	260,171	260,979
Subtotal CFDA 14.235			<u>14,284,440</u>		<u>2,053,199</u>	<u>2,097,380</u>
Shelter Plus (Care Neighbor)	14.238	CA01C311008	563,184	12/01/04 11/30/05	190,617	190,617
Shelter Plus (Care Neighbor)	14.238	CA01C911001	1,849,080	10/15/00 10/14/05	105,109	105,109
Shelter Plus (Care Neighbor)	14.238	CA01C911002	1,229,880	09/15/00 09/14/05	36,809	36,809

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Housing & Urban Development (continued)</u>						
Direct Programs (continued):						
Shelter Plus (Care Neighbor)	14.238	CA01C411007	\$ 592,200	12/01/05 11/30/06	\$ 295,745	\$ 295,745
Shelter Plus (Care Neighbor)	14.238	CA01C411008	397,332	10/15/05 10/14/06	274,836	274,836
Shelter Plus Care (Neighbor)	14.238	CA01C411009	268,716	09/05/05 09/04/06	209,412	209,412
Subtotal CFDA 14.238			<u>4,900,392</u>		<u>1,112,528</u>	<u>1,112,528</u>
HOME Program - Loan Income and Repayment	14.239 *	--	<u>--</u>	-- --	3,341,122	<u>2,220,390</u>
Subtotal Direct Programs			<u>44,999,642</u>		<u>15,513,068</u>	<u>12,178,426</u>
Passed through California Department of Health Services:						
HOPWA - Housing Opportunities for AIDS (Ryan White Consortium)	14.241	01-15572	170,628	07/01/04 06/30/05	44,686	--
HOPWA - Housing Opportunities for AIDS (Ryan White Consortium)	14.241	01-15572	206,792	07/01/05 06/30/06	112,149	192,117
Subtotal Pass-Through			<u>377,420</u>		<u>156,835</u>	<u>192,117</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 45,377,062</u>		<u>\$ 15,669,903</u>	<u>\$ 12,370,543</u>
<u>U.S. Department of Interior</u>						
Direct Programs:						
Basketball Court Renovation Project	15.919	06CTNY0770101	196,000	12/21/01 12/20/04	73,565	--
Boggs Tract/Raymus Village Ballfields Improvement Project	15.919	06077CTNY0201	277,790	12/21/01 09/26/05	187,723	--
Total U.S. Department of Interior			<u>\$ 473,790</u>		<u>\$ 261,288</u>	<u>\$ --</u>

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Justice</u>						
Direct Programs:						
State Criminal Alien Assistance Program	16.606	--	\$ 210,000	07/01/04 06/30/05	\$ 181,990	\$ 210,000
Bullet Proof Vest (Sheriff-Probation-District Attorney)	16.607	--	--	10/01/05 09/30/06	14,643	14,643
Local Law Enforcement Block Grant	16.592	--	385,695	09/01/03 12/31/05	--	51,597
Local Law Enforcement Block Grant	16.592	--	177,126	09/01/04 12/31/06	177,126	116,243
Local Law Enforcement Block Grant - Interest Income	16.592	--	--	09/01/03 12/31/05	--	5,335
Subtotal CFDA 16.592			<u>562,821</u>		<u>177,126</u>	<u>173,175</u>
DUI Prosecutor Training and Education	16.000	--	170,986	11/01/03 09/30/05	84,194	35,895
Federal Equitable Sharing Program - Narcotic	16.000	--	10,736	07/01/05 06/30/06	10,736	1,726
DUI Prosecutor Training and Education	16.000	2005-32	22,360	01/01/05 12/31/05	22,360	22,360
DUI Prosecutor Training and Education	16.000	2006-36	33,730	01/01/06 12/31/06	33,730	566
Subtotal			<u>237,812</u>		<u>151,020</u>	<u>60,547</u>
COPS-More Tech Initiative	16.710	--	498,900	01/01/01 12/31/02	--	(12,419)
COPS-MORE 2002	16.710	--	500,000	08/01/02 10/31/05	166,486	1,762
Subtotal CFDA 16.710			<u>998,900</u>		<u>166,486</u>	<u>(10,657)</u>
Subtotal Direct			<u>2,009,533</u>		<u>691,265</u>	<u>447,708</u>
Passed through California Board of Corrections:						
Juvenile Accountability Incentive Block Grant	16.523	179-05	49,301	07/01/05 06/30/06	46,898	49,301
Juvenile Accountability Incentive Block Grant	16.523	179-04	60,126	07/01/04 06/30/05	13,606	--
Community Accountability Prevention Services	16.548	402-05	267,792	07/01/05 06/30/06	107,537	246,278
Subtotal			<u>377,219</u>		<u>168,041</u>	<u>295,579</u>

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Justice (continued)</u>						
Passed through National Children's Alliance:						
National Children's Alliance - Program Support	16.541	--	4,250	01/01/05 12/31/05	--	\$ 495
Passed Through State Office of Emergency Services:						
Threat Management/Stalking Vertical Prosecution	16.523	TM05030390	140,000	10/01/05 09/30/06	36,787	101,287
Threat Management/Stalking Vertical Prosecution	16.523	TM04020390	\$ 155,517	10/01/04 09/30/05	\$ 97,811	47,665
Subtotal			<u>295,517</u>		<u>134,598</u>	<u>148,952</u>
Anti-Drug Abuse Enforcement Program	16.579	DC 033Q0390	480,189	10/01/03 06/30/04	--	--
Anti-Drug Abuse Enforcement Program	16.579	DC 04150390	701,039	07/01/04 06/30/05	442,777	--
Anti-Drug Abuse Enforcement Program	16.579	DC 05160390	476,454	07/01/05 06/30/06	258,181	454,202
Subtotal CFDA 16.579			<u>1,657,682</u>		<u>700,958</u>	<u>454,202</u>
VAWA Vertical Prosecution (DA)	16.588	VV05010390	55,000	01/01/06 06/30/06	--	55,000
VAWA Vertical Prosecution (DA)	16.588	VV04060390	135,981	07/01/04 12/31/05	49,732	50,122
Subtotal CFDA 16.588			<u>190,981</u>		<u>49,732</u>	<u>105,122</u>
Elder Abuse Advocacy and Outreach (DA)	16.575	EA05060390	110,000	10/01/05 09/30/06	12,223	45,506
Elder Abuse Advocacy and Outreach (DA)	16.575	EA04050390	110,000	10/01/04 09/30/05	38,137	36,818
Victim Witness Assistance (DA)	16.575	VW04230390	252,539	07/01/04 06/30/05	84,923	--
Victim Witness Assistance (DA)	16.575	VW05240390	202,082	07/01/05 06/30/06	177,586	202,082
Subtotal CFDA 16.575			<u>674,621</u>		<u>312,869</u>	<u>284,406</u>
Subtotal Pass-Through			<u>3,200,270</u>		<u>1,366,198</u>	<u>1,288,756</u>
Total U.S. Department of Justice			<u>\$ 5,209,803</u>		<u>\$ 2,057,463</u>	<u>\$ 1,736,464</u>
<u>U.S. Department of Labor</u>						
Direct Programs:						
National Council on the Aging - Senior Community	17.235	AD-14144-04-60-38	440,200	07/01/04 06/30/05	39,648	(1)

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Labor (continued)</u>						
Direct Programs (continued):						
National Council on the Aging - Senior Community	17.235	AD-14144-04-60-38	\$ 393,600	07/01/05 06/30/06	\$ 304,500	\$ 335,233
Subtotal Direct			<u>833,800</u>		<u>344,148</u>	<u>335,232</u>
Passed through California Department of Aging:						
Special Programs for Aging - Title V	17.235	TV-0405-11	148,005	07/01/04 06/30/05	(1,469)	--
Special Programs for Aging - Title V	17.235	TV-0506-11	148,072	07/01/05 06/30/06	144,163	148,080
Subtotal CFDA 17.235			<u>296,077</u>		<u>142,694</u>	<u>148,080</u>
Passed through California Employment Development Department:						
WIA Adult (202)	17.258 *	R692501	2,511,607	10/01/05 06/30/07	451,786	766,258
WIA Adult (202)	17.258 *	R588750	2,980,216	10/01/04 06/30/06	2,941,389	2,730,706
WIA Adult (201)	17.258 *	R588570	865,719	07/04/04 06/30/06	--	--
WIA Adult (201)	17.258 *	R692501	657,825	07/01/05 06/30/07	657,825	657,825
WIA 30% Incentive (113)	17.258 *	R692501	11,654	07/01/05 03/31/08	11,654	11,654
WIA 30% Incentive (113)	17.258 *	R588750	2,710	07/01/04 03/31/07	2,710	--
WIA Nursing (636)	17.258 *	--	166,889	07/01/03 06/30/05	18,007	--
WIA Youth (301)	17.259 *	R692501	878,539	04/01/05 06/30/07	--	1,197,935
WIA Youth (301)	17.259 *	R588750	3,304,931	04/01/04 06/30/06	3,270,581	3,139,601
WIA Youth (301)	17.259 *	R485304	3,531,419	04/01/03 06/30/05	56,419	--
WIA Dislocated Worker (501)	17.260 *	R692501	843,568	07/01/05 06/30/07	843,568	843,568
WIA Dislocated Worker (501)	17.260 *	R588750	561,716	07/01/04 06/30/06	561,716	--
WIA Dislocated Worker (502)	17.260 *	R485304	1,523,214	10/01/03 06/30/05	231,204	--
WIA DW Recapture Formula (502)	17.260 *	R588750	1,426,111	10/01/04 06/30/06	1,426,111	1,398,906
WIA DW Recapture Formula (502)	17.260 *	R692501	2,051,160	10/01/05 06/30/07	408,509	685,090
WIA DW Recapture Formula (504)	17.260 *	R692501	1,017	10/01/05 06/30/07	1,017	1,017
WIA Rapid Response (540)	17.260 *	R692501	185,028	07/01/05 06/30/06	185,028	185,028
WIA Rapid Response (541)	17.260 *	R692501	185,028	10/01/05 06/30/06	173,972	185,028
WIA Rapid Response (541)	17.260 *	R588750	100,461	10/01/04 06/30/05	77,741	--

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Labor (continued)</u>						
Passed through California Employment Development Department (continued):						
WIA SP 15% (613)	17.260 *	R588750	\$ 76,247	07/01/04 06/30/05	\$ 2,065	\$ --
WIA SPC Grant-Katrina (778)	17.260 *	--	73,075	09/01/05 12/31/05	73,075	73,075
Subtotal WIA Cluster			21,938,134		11,394,377	11,875,691
Subtotal Pass-Through			22,234,211		11,537,071	12,023,771
Total Department of Labor			\$ 23,068,011		\$ 11,881,219	\$ 12,359,003
<u>U.S. Department of Transportation</u>						
Direct Programs:						
Airport Development Aid Program	20.106	--	4,356,705	09/23/02 --	--	--
Airport Development Aid Program	20.106	--	950,000	06/02/06 --	--	19,000
Airport Development Aid Program	20.106	--	1,250,000	06/01/05 --	35,520	24,120
Airport Development Aid Program	20.106	--	1,500,000	07/30/04 --	118,863	119,223
Airport Development Aid Program	20.106	--	1,356,200	08/22/03 --	56,200	-
Subtotal Direct			9,412,905		210,583	162,343
Passed through California Department of Boating and Waterways:						
Boating Safety and Enforcement Grant	20.005	05-204-763	65,000	01/01/05 01/01/20	--	65,000
Boating Safety and Enforcement Grant	20.005	03-204-049	55,000	08/01/03 07/31/18	--	(7,621)
Subtotal			120,000		--	57,379
Passed through California Department of Transportation:						
Highway research, planning & construction- -AC Overlay Reinforcing	20.205	STPLZ-5929 (152)	540,918	12/18/03 --	344,725	379,124

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Transportation (continued)</u>						
Passed through California Department of Transportation (continued):						
-Airport Way Bridge No. 29C-187 (22326)	20.205	STPLZ-5929(055)	\$ 84,000	02/10/97 --	\$ 19,616	\$ 37,307
-Bethany Road Bridge Replacement (22558)	20.205	BRLS-5929 (136)	1,340,160	09/12/01 --	935,494	876,524
-Bridge Replacement Waverly at Duck Creek (21016)	20.205	BRLO-5929 (032)	794,589	08/17/94 --	38,324	38,324
-Curb, Gutter and Sidewalk (22636)	20.205	STPLHSR-5929 (155)	99,450	03/16/04 --	90,137	90,137
-East Stockton Drainage Improvement (76001)	20.205	KP-9899370	967,900	05/12/04 --	967,900	967,900
-Elliott Road Bridge Barrier Rail (22318)	20.205	STPLX-5929 (038)	657,775	05/03/96 --	230,470	76,391
-El Rancho Road Bridge Replacement (22560)	20.205	BRLO-5929 (163)	172,800	02/08/05 --	49,609	66,178
-Improvements "B" St.-Charter to Ralph (22547)	20.205	CML-5929 (130)	1,826,627	09/12/01 --	610,170	646,981
-McBridge Road Bridge Rehab (22563)	20.205	BRLO-5929 (161)	192,000	02/28/05 --	15,224	18,723
-McHenry Avenue Bridge Replacement (22573)	20.205	BRLS-5929 (166)	905,174	08/11/05 --	755	2,351
-McHenry Avenue Bridge Replacement (22564)	20.205	BRLS-5929 (167)	112,000	08/23/05 --	5,371	6,269
-Pavement Resurfacing (22592)	20.205	STPMADBL-5929 (145)	1,522,716	07/08/02 --	1,339,364	1,416,166
-River Road Bridge (22478)	20.205	BRLO-5929(120)	988,000	01/19/01 --	218,881	173,096
-Tracy Blvd Bridge No. 29C-022 (22327)	20.205	STPLZ-5929 (135)	56,000	09/12/01 --	17,494	20,287
-Tully Road Bridge Rehabilitation (22565)	20.205	BHLO-5929 (160)	78,400	02/28/05 --	15,947	19,212
-Wilson Way Bridge No. 29C-048 (22515)	20.205	BHLS-5929(119)	168,800	01/19/01 --	126,066	79,345
-Woodward Island Ferry Replacement with a Bridge (22567)	20.205	BRNBIF 5929 (154)	160,000	03/01/04 --	20,615	21,855
Subtotal			<u>10,667,309</u>		<u>5,046,162</u>	<u>4,936,170</u>
Local Assistance-Congestion Mitigation Air Quality (MP)	20.205	CML-5929 (168)	462,000	10/01/04 09/30/07	--	151,793
Local Assistance-Congestion Mitigation Air Quality (MP)	20.205	CML-5929 (165)	128,000	10/01/04 09/30/07	--	--
Subtotal			<u>590,000</u>		<u>--</u>	<u>151,793</u>
Subtotal Pass-Through			<u>11,377,309</u>		<u>5,046,162</u>	<u>5,145,342</u>
Total U.S. Department of Transportation			<u>\$ 20,790,214</u>		<u>\$ 5,256,745</u>	<u>\$ 5,307,685</u>

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA #</u>	<u>Pass-through Grantor's Number</u>	<u>Award Amount</u>	<u>Term</u>	<u>Revenues Received</u>	<u>Expenditures/ Disbursements</u>
<u>U.S. Corp for National Services</u>						
Direct Programs:						
Retired Senior Volunteer Program (RSVP)	94.002	05SR052712	\$ 59,642	07/01/05 06/30/06	\$ 59,642	\$ 59,642
Total U.S. Corp for National Services			\$ 59,642		\$ 59,642	\$ 59,642
<u>U.S. Department of Education</u>						
Passed through California Department of Alcohol and Drug Program:						
SAPT Block Grant -Club Life	84.186	--	15,000	07/01/05 06/30/06	14,950	15,900
SATTA Drug Testing	84.186	--	142,508	07/01/05 06/30/06	130,631	142,506
SAPT Block Grant-Friday Nite Live	84.186	--	15,000	07/01/05 06/30/06	12,450	13,400
SAPT Adolescent/Youth Treatment Program	84.186	--	45,366	07/01/05 06/30/06	42,153	45,843
Drug Free Schools-School Based Prevention	84.186	--	119,022	01/01/06 12/31/06	18,857	34,780
Drug Free Schools - School Based Prevention	84.186	--	119,022	01/01/05 12/31/05	110,801	48,857
Total U.S. Department of Education			\$ 455,918		\$ 329,842	\$ 301,286
<u>U.S. Social Security Administration</u>						
Direct Program:						
SSI - Jail Reporting System - Incentive	96.007	--	27,014	07/01/05 06/30/06	27,014	27,014
Total U.S. Social Security Administration			\$ 27,014		\$ 27,014	\$ 27,014
<u>U.S. Environmental Protection Agency</u>						
Direct Programs:						
Underground Injection Control Program	66.506	--	75,000	07/01/05 06/30/06	7,817	7,817
Underground Injection Control Program	66.506	--	75,000	07/01/04 06/30/05	13,120	--
Underground Injection Control Program	66.506	--	75,000	07/01/03 06/30/04	5,560	--

* Major Program

COUNTY OF SAN JOAQUIN

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grantor's Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Environmental Protection Agency (continued)</u>						
Direct Programs (continued):						
Underground Injection Control Program	66.506	--	\$ 75,000	07/01/02 06/30/03	\$ 3,700	\$ (4)
Underground Injection Control Program	66.506	--	75,000	07/01/01 06/30/02	2,929	4
Subtotal Direct			<u>375,000</u>		<u>33,126</u>	<u>7,817</u>
Passed through California Water Resources Control Board						
Fed Petroleum Trust Fund (P/H)(Underground storage tank)	66.433	05-015-250-0	535,344	07/01/05 06/30/06	158,274	158,274
Subtotal Pass-Through			<u>535,344</u>		<u>158,274</u>	<u>158,274</u>
Total U.S. Environmental Protection Agency			<u>\$ 910,344</u>		<u>\$ 191,400</u>	<u>\$ 166,091</u>
Total Expenditures of Federal Awards			<u><u>\$ 185,483,327</u></u>		<u><u>\$ 273,967,947</u></u>	<u><u>\$ 264,300,970</u></u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2006

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of San Joaquin. The County of San Joaquin's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

Note 2: **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is sometimes prepared on a basis other than that used to record transactions in the accounting records and as reported in the basic financial statements (such as cash basis). 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 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

Note 4: **Head Start**

Head Start Child Development Council, Inc. (the "Council") is non-profit organization and a component unit of the County. The Council is subject to its own single audit. Copies of this single audit report may be obtained by contacting the County of San Joaquin's Auditor-Controller's Office.

Note 5: **Loans Outstanding**

The following programs had federally-funded loans outstanding at June 30, 2006:

Federal CFDA	Program Title	Amount Outstanding
11.307	Industrial Revolving Loan Fund	\$ 4,533,451
14.218	Community Development Block Grant Program	7,907,328
14.239	HOME Investment Partnerships Program	11,500,318
14.239	Disaster Recovery Initiative Program	<u>118,647</u>
	Total	<u>\$ 24,059,744</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2006

Note 6: **Program Clusters**

Federal programs, which must be audited together as a program cluster, include the following:

<u>Federal</u>	<u>Program Title</u>	<u>Federal</u>
<u>CFDA</u>	<u>Program Title</u>	<u>Expenditures</u>

Food Stamp Cluster:

10.551	Food Stamps	\$ 62,638,061
10.561	NAFS – Non-Assistance Food Stamps Administration	3,042,297
10.561	SAWS Administration (HSA)	<u>832,881</u>
	Total	<u>\$ 66,513,239</u>

WIA Cluster

17.258	WIA – Adult	\$ 4,166,443
17.259	WIA – Youth	4,337,536
17.260	WIA – Dislocated Workers	<u>3,371,712</u>
	Total	<u>\$ 11,875,691</u>

Aging Cluster

93.041	Special Programs for Aging – Title VII-B	\$ 13,011
93.042	Special Programs for Aging – Title VII-A	24,012
93.043	Special Programs for Aging – Title III D	31,771
93.044	Special Programs for Aging – Title III B	571,947
93.045	Special Programs for Aging – Title III C-2	900,548
93.052	Special Programs for Aging – Title III E	271,485
93.053	Nutrition Services Incentive Program/USDA	<u>147,404</u>
	Total	<u>\$ 1,960,178</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Note 7: **Pass-Through Entities' Identifying Number**

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

Note 8: **Department of Aging Federal/State Share**

Beginning with the fiscal year ended June 30, 2005, the California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.576	\$ 12,000	\$ --
93.041	13,011	392
93.042	24,012	3,301
93.043	31,771	1,565
93.044	571,947	62,569
93.045	900,548	150,324
93.052	271,485	--
93.053	147,404	--
93.778	735,574	--
17.235	<u>148,080</u>	<u>32,567</u>
	<u>\$ 2,855,832</u>	<u>\$ 250,718</u>

Note 9: **Subrecipients**

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

<u>Federal</u> <u>CFDA</u>	<u>Subrecipient</u>	<u>Amount</u>
93.600	Head Start Child Development Council, Inc.	\$ 22,267,529

FINDINGS AND QUESTIONED COSTS SECTION

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|---|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Reportable conditions identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|-------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Reportable conditions identified not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

Food Stamp Cluster

- | | |
|--------|--|
| 10.551 | Food Stamps |
| 10.561 | NAFS – Non-Assistance Food Stamps Administration (HSA) |
| 10.561 | SAWS Administration (HSA) |
| 14.218 | Community Development Block Grant Program |
| 14.239 | Home Investment Partnerships Program |

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

Section 1

Federal Awards

Summary of Auditor's Results

WIA Cluster

17.258

WIA – Adult

17.259

WIA – Youth

17.260

WIA – Dislocated Workers

93.558

Temporary Assistance for Needy Families

5. Dollar threshold used to distinguish between
Type A and Type B programs?

\$3,000,000

6. Auditee qualified as a low-risk auditee under
OMB Circular A-133, Section 530?

No

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

CFDA 10.551 and 10.561

Finding 06-1

CFDA 14.218

Finding 06-2

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

Program	Findings/Noncompliance
Finding 06-1 CFDA 10.551 & 10.561	<i>Federal Agency: U.S. Department of Agriculture</i> <i>Pass Through Entity: California Department of Social Services</i>
Food Stamps, SAWS Administration, and NAFS Non-Assistance Food Stamps	<i>Compliance Requirement: Special Tests</i> <i>Reporting Requirement: Reportable Condition; Material</i> <i>Noncompliance In Relation to a Compliance Supplement Audit</i> <i>Objective</i>
Award No. n/a Year: 05/06	<u>Criteria</u> The A-133 OMB Compliance Supplement for CFDA 10.551 and 10.561 states: “The State or local governments must establish a quality control unit that is independent of program operations (7 CFR section 275.2(b)).” Reviewing 7 CFR § 275.2 (b), it appears an exception to this rule can be granted. This section seems to allow lack of independence with prior FNS approval. Specifically, 7 CFR 275.2 provides: <p style="margin-left: 40px;">To ensure no prior knowledge on the part of QC or ME reviewers, local project area staff shall not be used to conduct QC or ME reviews; <i>exceptions to this requirement concerning local level staff may be granted with prior approval from FNS.</i> However, local personnel shall not, under any circumstances, participate in ME reviews of their own project areas.</p>
	<u>Condition</u>
	We inquired about compliance with the requirement that the quality control staff for the Food Stamp program be independent of program operations. We learned that a Program Manager was also the Manager of Quality Control.
	<u>Perspective</u>
	We do not believe any further information would provide better perspective.
	<u>Questioned Costs</u>
	No costs are questioned.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

Program	Findings/Noncompliance
Finding 06-1 (continued) CFDA 10.551 & 10.561	<u>Effect of Condition</u> This requirement was enacted to avoid conflict of interest in quality control reviews. The program manager could be biased against issuing findings in his or her quality control duties because of relationships with program staff or involvement in the program files. This could result in a less effective quality control review than one performed by an individual who is independent of program operations. <u>Recommendation</u> We recommend that the County either contact the FNS and obtain approval to have the Program Manager also manage Quality Control or appoint someone who is independent of program operations to manage Quality Control. <u>Corrective Action Plan</u> The County will contact FNS to obtain approval of our current organization structure where the Program Manager also supervises the Quality Control unit. The contact person for this project is Beverly Yoneshige. Her telephone number is (209) 468-1762.
Finding 06-2 CFDA 14.218 Community Development Block Grant Program	<i>Federal Agency: U.S. Department of Housing and Urban Development Direct Program</i> <i>Compliance Requirement: Program Income Reporting Requirement: Reportable Condition</i> <u>Criteria</u> When an entitlement jurisdiction establishes a Revolving Loan Fund (RLF) under the Community Development Block Grant (CDBG) Program, interest income received on the RLF balance must be returned to the United States Treasury at least annually.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

Program	Findings/Noncompliance
Finding 06-2 (continued)	24 CFR 570.500(b) states : “ . . . Each revolving loan fund’s cash balance must be held in an interest-bearing account, and any interest paid on CDBG funds held in this account shall be considered interest earned on grant advances and must be remitted to HUD for transmittal to the U.S. Treasury no less frequently than annually. . . . ”
CFDA 14.218	<p data-bbox="483 688 610 716"><u>Condition</u></p> <p data-bbox="483 758 1404 936">We inquired whether or not interest on the RLF is remitted to HUD at least annually. We were informed that the County does not remit the interest on the RLF to HUD. We also learned that HUD had recently instructed the County to begin remitting interest on the RLF and that the County began this procedure in June 2007.</p> <p data-bbox="483 978 630 1005"><u>Perspective</u></p> <p data-bbox="483 1052 1404 1157">As the County just received the instruction from HUD, it has not returned any interest. And therefore, there is no additional information to assist in providing an accurate perspective.</p> <p data-bbox="483 1199 708 1226"><u>Questioned Costs</u></p> <p data-bbox="483 1272 1404 1377">We do not question any costs because no costs were incorrectly claimed. Instead, money has been retained by the County when the funds should have been returned to HUD.</p> <p data-bbox="483 1419 732 1446"><u>Effect of Condition</u></p> <p data-bbox="483 1493 1404 1598">Since the County will not return the interest to HUD until FY 2006-07, it did not comply with 24 CFR 570.500(b) for the fiscal year ended June 30, 2006.</p> <p data-bbox="483 1640 708 1667"><u>Recommendation</u></p> <p data-bbox="483 1713 1404 1848">As the County has already, establish procedures to ensure that interest earned on the CDBG Revolving Loan Fund be returned to the United States Department of Housing and Urban Development in response to HUD’s instruction, we make no recommendation.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 06-2 (continued) CFDA 14.218	<u>Corrective Action Plan</u> Procedures have been established to remit, on an annual basis, the interest earned on the Revolving Loan Fund in accordance with the recent instructions from HUD. The first remittance will be done before the end of Fiscal Year Ending June 30, 2007. The contact person for this project is Jonathan M. Moore, Chief Deputy Director, San Joaquin County Community Development Department. His telephone number is (209) 468-3065.

COUNTY OF SAN JOAQUIN

Summary Schedule of Prior Audit Findings For the Fiscal Year Ended June 30, 2006

Audit Reference Number	Status of Prior Year Audit Findings
Finding 05-1	<u>Recommendation</u>
CFDA 14.239	We recommend that the County establish procedures to make sure that no funds are requested from the United States Treasury when program income is available for HOME expenditures unless the County has a written agreement under 24 CFR 92.504 allowing program income to be retained.
	<u>Status</u>
	Implemented. The County has established procedures to make sure the program income is used for HOME expenditures before additional funds are requested from the United States Treasury.
	The established procedures are implemented sometime earlier in fiscal year 2006-07.
Finding 05-2	<u>Recommendation</u>
CFDA 93.558	We recommend that the County review its current system of ensuring that the TANF sixty-month, time-on-aid limit is not exceeded. We further recommend additional eligibility worker training on the TANF sixty-month, time-on-aid limit and/or additional supervisory review of required procedures related to the TANF sixty-month, time-on-aid limits.
	<u>Status</u>
	Partially implemented. We noted <i>only two</i> cases which were past the sixty-month limit, while last year there were seven cases past the sixty-month limit. The exception cases were on Aid Code 30, an aid code which indicates the cases were not past the sixty-month limit.
	42 USC 608(a)(7)(C) allows an exemption to the 60-month time-on-aid limit “ <i>by reason of hardship.</i> ” Not more than 20% of the families on TANF assistance can be included in this hardship category. However, California Department of Social Services <i>All County Information Notice (ACIN) No. I-47-04</i> , states that the State of California “will implement the county hardship provisions pursuant to Welfare & Institutions Code §11454.6 . . . at a later date.” To date no further guidance has been issued by the California Department of Social Services.

COUNTY OF SAN JOAQUIN

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2006

Audit Reference Number	Status of Prior Year Audit Findings
Finding 05-2	<u>Status</u> (continued)
CFDA 93.558	<p>The County contends, and we agree, that each County cannot determine its own guidance on the hardship provisions, but instead this guidance must come from the California Department of Social Services. Therefore, the County is following the guidance of <i>ACIN No. I-47-04</i> and is simply transferring adults who reach the 60-month limit to aid to Aid Code 32 and 3W, without a determination that the family is subject to “hardship.”</p> <p>As stated above, the two exception cases were on Aid Code 30. <i>ACIN No. I-47-04</i> instructs that cases which are past the sixty-month limit must be transferred to Aid Code 32 or 3W. The County eligibility worker neglected to transfer these cases to an appropriate aid code. The effect of this mistake is that the 20% hardship limit for cases past the sixty-month, time-on-aid limit cannot be correctly computed. We note that the error rate in our sample was 8.3%. If the 8.3% is added to the percent of cases which were on Aid Code 32 and 3W (.6%) at the end of the year, we compute an estimated total of 8.9% of the total case load past the sixty-month limit. Therefore, even after extrapolating the error to the total population and adding that percentage to known cases past the sixty-month limit, the County is not in violation of the 20% hardship limit.</p> <p>Nonetheless, we continue to recommend additional eligibility worker training on the TANF sixty-month, time-on-aid limit and/or additional supervisory review. Given the facts above, we further recommend that the County focus some effort on making sure that cases past the sixty-month limit are appropriately transferred to Aid Code 32 or 3W.</p>

COUNTY OF SAN JOAQUIN

Summary Schedule of Prior Audit Findings
For the Fiscal Year Ended June 30, 2006

Audit Reference Number	Status of Prior Year Audit Findings
Finding 02-1	<u>Recommendation</u>
CFDA 93.558	We recommend that a copy of IEVS be held within the file for future reference. This enables someone to see that IEVS has been performed and that all eligibility requirements have been met.
	<u>Status</u>
	Partially implemented. For the year ended June 30, 2006, we tested twenty-four cases from the Temporary Assistance for Needy Families program and noted that six cases had no IEVS for at least one assisted member of the family. Further, we noted that in one case the IEVS was present in the file but was not signed by the eligibility worker. The eligibility worker's signature on the IEVS is an internal control to show that the document was used in determining eligibility.

**SUPPLEMENTAL STATEMENTS
OF REVENUE AND EXPENDITURES**

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 05C-1584 (DOE - WX - \$154,518) (CFDA 81.042)
 For The Period April 1, 2005 through January 31, 2006

	April 1, 2005 through June 30, 2005	July 1, 2005 through January 31, 2006	Totals
<u>Revenue</u>			
Grant revenue	\$ --	\$ 154,518	\$ 154,518
County General Fund support	--	5,264	5,264
	<u>\$ --</u>	<u>\$ 154,518</u>	<u>\$ 154,518</u>
 <u>Expenditures</u>			
Administration costs	\$ 200	\$ 12,848	\$ 13,048
 Program:			
Client education	--	5,373	5,373
Direct program activities	--	69,900	69,900
Intake	--	42,985	42,985
Outreach	--	5,373	5,373
Worker's Compensation	--	1,868	1,868
Subtotal Program Operations	--	125,499	125,499
 Other Program Costs:			
Health and safety	--	20,914	20,914
Liability insurance	--	321	321
Subtotal Other Program Costs	--	21,235	21,235
 Total Expenditures	<u>\$ 200</u>	<u>\$ 159,582</u>	<u>\$ 159,782</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 06C-1633 (DOE - WX - \$171,095) (CFDA 81.042)
For The Period April 1, 2006 through January 31, 2007

	April 1, 2006 through June 30, 2006	July 1, 2006 through January 31, 2007	Totals
<u>Revenue</u>			
Grant revenue	\$ --	\$ --	\$ --
Total Revenue	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Expenditures</u>			
Administration costs	\$ 55	\$ --	\$ 55
Total Expenditures	<u>\$ 55</u>	<u>\$ --</u>	<u>\$ 55</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 05F-4639 (CSBG - \$864,039) (CFDA 93.569)
 For The Period January 1, 2005 through December 31, 2005

	January 1, 2005 through June 30, 2005	July 1, 2005 through December 31, 2005	Totals
<u>Revenue</u>			
Federal grant revenue	\$ 580,850	\$ 283,189	\$ 864,039
County General Fund support	--	477,197	477,197
	<u>\$ 580,850</u>	<u>\$ 760,386</u>	<u>\$ 1,341,236</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 93,460	\$ 106,351	\$ 199,811
Fringe benefits	29,543	40,658	70,201
Travel	199	604	803
Space	10,356	12,546	22,902
Consumable supplies	1,760	2,202	3,962
Equipment lease/purchase	903	787	1,690
Consultant services	257	37	294
Other costs	11,400	14,875	26,275
Subtotal Administrative Costs	<u>147,878</u>	<u>178,060</u>	<u>325,938</u>
 Program Costs:			
Salaries and wages	257,869	311,714	569,583
Fringe benefits	85,738	139,319	225,057
Travel	4,310	7,233	11,543
Space	2,133	2,264	4,397
Consumable supplies	16,342	14,336	30,678
Equipment lease/purchase	5,617	4,902	10,519
Other costs	64,617	98,904	163,521
Subtotal Program Costs	<u>436,626</u>	<u>578,672</u>	<u>1,015,298</u>
 Total Expenditures	<u>\$ 584,504</u>	<u>\$ 756,732</u>	<u>\$ 1,341,236</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 05F-4672 (CSBG - \$44,450) (CFDA 93.569)
For The Period February 1, 2005 through July 31, 2005

	February 1, 2005 through June 30, 2005	July 1, 2005 through July 31, 2005	Totals
<u>Revenue</u>			
Grant revenue	\$ --	\$ 36,803	\$ 36,803
Total Revenue	<u>\$ --</u>	<u>\$ 36,803</u>	<u>\$ 36,803</u>
<u>Expenditures</u>			
Program Costs:			
Equipment lease/purchase	--	36,803	\$ 36,803
Subtotal Program Costs	<u>--</u>	<u>36,803</u>	<u>36,803</u>
Total Expenditures	<u>\$ --</u>	<u>\$ 36,803</u>	<u>\$ 36,803</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06F-4740 (CSBG - \$856,481) (CFDA 93.569)
 For The Period January 1, 2006 through December 31, 2006

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Totals
<u>Revenue</u>			
Federal grant revenue	\$ 151,758	\$ --	\$ 151,758
County General Fund support	239,825	--	239,825
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 391,583</u>	<u>\$ --</u>	<u>\$ 391,583</u>
 <u>Expenditures</u>			
Administrative Costs:			
Salaries and wages	\$ 99,601	\$ --	\$ 99,601
Fringe benefits	38,584	--	38,584
Operating expenses & equipment	46,007	--	46,007
Subtotal Administrative Costs	<hr/> 184,192	<hr/> --	<hr/> 184,192
 Program Costs:			
Salaries and wages	264,399	--	264,399
Fringe benefits	106,293	--	106,293
Operating expenses & equipment	136,472	--	136,472
Subtotal Program Costs	<hr/> 507,164	<hr/> --	<hr/> 507,164
 Total Expenditures	 <u>\$ 691,356</u>	 <u>\$ --</u>	 <u>\$ 691,356</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 05B-5337 (WX) (LIHEAP - \$617,662) (CFDA 93.568)
 For The Period January 1, 2005 through December 31, 2005

	January 1, 2005 through June 30, 2005	July 1, 2005 through December 31, 2005	Totals
<u>Revenue</u>			
Federal grant revenue	\$ 263,483	\$ 346,017	\$ 609,500
County General Fund support	--	7,332	7,332
Accrued grant revenue	19,899	(19,899)	--
Interest income	--	38,964	38,964
Other income	625	7,332	7,957
Revenues rolled from prior contract	216,324	--	216,324
Revenues rolled to future contract	(98,603)	(140,661)	(239,264)
 Total Revenue	 <u>\$ 401,728</u>	 <u>\$ 239,085</u>	 <u>\$ 640,813</u>
<u>Expenditures</u>			
Administration costs	\$ 27,378	\$ 23,978	\$ 51,356
Program Costs:			
Program	357,018	192,076	549,094
Worker's Comp/casualty insurance	--	8,804	8,804
Outreach/training	6,283	6,745	13,028
Intake	11,049	7,482	18,531
Total Program	<u>374,350</u>	<u>215,107</u>	<u>589,457</u>
 Total Expenditures	 <u>\$ 401,728</u>	 <u>\$ 239,085</u>	 <u>\$ 640,813</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 05B-5337 (ECIP/HEAP - \$314,223) (CFDA 93.568)
 For The Period January 1, 2005 through December 31, 2005

	<u>January 1, 2005 through June 30, 2005</u>	<u>July 1, 2005 through December 31, 2005</u>	<u>Totals</u>
<u>Revenue</u>			
Federal grant revenues	\$ 105,636	\$ 192,655	\$ 298,291
County General Fund support	--	16,419	16,419
Accrued grant revenue	57,954	(57,954)	--
Other income	--	16,419	16,419
	<u> </u>	<u> </u>	<u> </u>
Total Revenue	<u>\$ 163,590</u>	<u>\$ 167,539</u>	<u>\$ 331,129</u>
 <u>Expenditures</u>			
Administration costs	<u>\$ 34,833</u>	<u>\$ 39,881</u>	<u>\$ 74,714</u>
Assurance 16:			
Assurance 16 program costs	<u>58,271</u>	<u>70,628</u>	<u>128,899</u>
Intake:			
Intake costs	<u>12,321</u>	<u>20,852</u>	<u>33,173</u>
ECIP:			
Outreach	8,564	7,861	16,425
Wood/propane/oil payments	6,300	--	6,300
Heating and cooling	1,725	--	1,725
Total ECIP	<u>16,589</u>	<u>7,861</u>	<u>24,450</u>
HEAP:			
Outreach	33,876	25,517	59,393
Wood/propane/oil payments	7,700	2,800	10,500
Total HEAP	<u>41,576</u>	<u>28,317</u>	<u>69,893</u>
	<u> </u>	<u> </u>	<u> </u>
Total Expenditures	<u>\$ 163,590</u>	<u>\$ 167,539</u>	<u>\$ 331,129</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06B-5387 (WX) (LIHEAP - \$617,662) (CFDA 93.568)
 For The Period January 1, 2006 through December 31, 2006

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Totals
<u>Revenue</u>			
Grant revenue	\$ 216,514	\$ --	\$ 216,514
Accrued grant revenue	21,427	--	21,427
Revenues rolled from prior contract	239,264	--	239,264
Revenues rolled to future contract	<u>(86,493)</u>	<u>--</u>	<u>(86,493)</u>
 Total Revenue	 <u>\$ 390,712</u>	 <u>\$ --</u>	 <u>\$ 390,712</u>
<u>Expenditures</u>			
Administration costs	<u>\$ 37,947</u>	<u>\$ --</u>	<u>\$ 37,947</u>
Program Costs:			
Program	336,533	--	336,533
Worker's Comp/casualty insurance	1,167	--	1,167
Intake	<u>15,065</u>	<u>--</u>	<u>15,065</u>
Total Program	<u>352,765</u>	<u>--</u>	<u>352,765</u>
 Total Expenditures	 <u>\$ 390,712</u>	 <u>\$ --</u>	 <u>\$ 390,712</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06B-5387 (ECIP/HEAP - \$579,582) (CFDA 93.568)
 For The Period January 1, 2006 through December 31, 2006

	<u>January 1, 2006 through June 30, 2006</u>	<u>July 1, 2006 through December 31, 2006</u>	<u>Totals</u>
<u>Revenue</u>			
Grant revenue	\$ 110,538	\$ --	\$ 110,538
Accrued grant revenue	<u>68,140</u>	<u>--</u>	<u>68,140</u>
 Total Revenue	 <u><u>\$ 178,678</u></u>	 <u><u>\$ --</u></u>	 <u><u>\$ 178,678</u></u>
 <u>Expenditures</u>			
Administration costs	<u>\$ 39,527</u>	<u>\$ --</u>	<u>\$ 39,527</u>
Assurance 16:			
Assurance 16 program costs	<u>62,790</u>	<u>--</u>	<u>62,790</u>
Intake:			
Intake costs	<u>18,459</u>	<u>--</u>	<u>18,459</u>
ECIP:			
Outreach	9,822	--	9,822
Wood/propane/oil payments	<u>8,750</u>	<u>--</u>	<u>8,750</u>
Total ECIP	<u>18,572</u>	<u>--</u>	<u>18,572</u>
HEAP:			
Outreach	33,030	--	33,030
Wood/propane/oil payments	<u>6,300</u>	<u>--</u>	<u>6,300</u>
Total HEAP	<u>39,330</u>	<u>--</u>	<u>39,330</u>
 Total Expenditures	 <u><u>\$ 178,678</u></u>	 <u><u>\$ --</u></u>	 <u><u>\$ 178,678</u></u>

**OFFICE OF EMERGENCY SERVICES AND
DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS**



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
SCHEDULE OF THE CALIFORNIA OFFICE OF EMERGENCY SERVICES AND
DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS**

The Honorable Grand Jury and
Board of Supervisors
County of San Joaquin
Stockton, California

We have audited the financial statements of the government activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of San Joaquin, California, as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 9, 2006. We have also audited the accompanying Schedule of the Office of Emergency Services and Department of Corrections and Rehabilitation Programs (the "Financial Statement") for the grants awarded by the State of California, Office of Emergency Services (OES) and Department of Corrections and Rehabilitation (DCR), as noted below:

<u>Award Number</u>	<u>Audit Period</u>
VW 05-240390	07/01/05 to 06/30/06
VV-04-060390	07/01/04 to 12/31/05
VV-05-010390	01/01/06 to 06/30/06
DC-05-160390	07/01/05 to 06/30/06
VB 05-030390	07/01/05 to 06/30/06
TM 04-020390	10/01/04 to 09/30/05
TM 05-030390	10/01/05 to 09/30/06
RU 05-070390	07/01/05 to 06/30/06
EA 04-050390	10/01/04 to 09/30/05
EA 05-060390	10/01/05 to 09/30/06
HT 05-060340	07/01/05 to 06/30/06
179-05	07/01/05 to 06/30/06
402-05	07/01/05 to 06/30/06
MH-05-050390	07/01/05 to 06/30/06

The Financial Statement is the responsibility of the County of San Joaquin. Our responsibility is to express an opinion on the Financial Statement of the program based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America,

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

Government Auditing Standards issued by the Comptroller General of the United States; Office of Emergency Services *Recipient Handbook*; and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Financial Statement is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Financial Statement. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as, evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Financial Statement referred to above presents fairly, in all material respects, the County's cumulative expenditures and the costs claimed and accepted for the period July 1, 2005 through June 30, 2006 in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the California Office of Emergency Services, the California Department of Corrections and Rehabilitation, the United States Department of Justice and San Joaquin County's management and is not intended to be, and should not be, used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
January 23, 2007



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE GRANTS
AWARDED BY THE CALIFORNIA OFFICE OF EMERGENCY SERVICES AND
DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS AND
ON INTERNAL CONTROL OVER COMPLIANCE**

The Honorable Grand Jury and
Board of Supervisors
County of San Joaquin
Stockton, California

Compliance

We have audited the compliance of the County of San Joaquin with the types of compliance requirements described in the Office of Emergency Services *Recipient Handbook* and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide* that are applicable to programs listed in the accompanying Schedule of the Office of Emergency Services and Department of Corrections and Rehabilitation Programs (the “Programs”) for the year ended June 30, 2006. Compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs is the responsibility of the County of San Joaquin’s management. Our responsibility is to express an opinion on the County of San Joaquin’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 Office of Emergency Services *Recipient Handbook*; and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*. Those standards 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 the Programs occurred. An audit includes examining, on a test basis, evidence about County of San Joaquin’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 of San Joaquin’s compliance with those requirements.

In our opinion, the County of San Joaquin complied, in all material respects, with the requirements referred to above that are applicable to the Programs for the year ended June 30, 2006.

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin

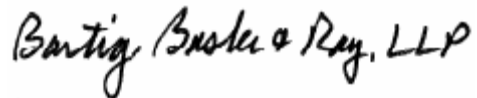
Internal Control Over Compliance

The management of the County of San Joaquin is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs. In planning and performing our audit, we considered the County of San Joaquin's internal control over compliance with requirements that could have a direct and material effect on the Programs 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.

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 reportable 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 the applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a 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.

This report is intended solely for the information and use of the California Office of Emergency Services, the California Department of Corrections and Rehabilitation, the United States Department of Justice and San Joaquin County's management and is not intended to be, and should not be, used by anyone other than these specified parties.

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
January 23, 2007

COUNTY OF SAN JOAQUIN

Schedule of the Office of Emergency Services
and the Department of Corrections and Rehabilitation Programs
For the Year Ended June 30, 2006

The following represents expenditures for Office of Emergency Services (OES) programs for the year ended June 30, 2006. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through	For the Year Ended	Cumulative As of	Federal Share	State Share	County Share
	June 30, 2005	June 30, 2006	June 30, 2006			
<u>VW05240390 - Victim Witness</u>						
Personal services	\$ --	\$ 473,637	\$ 473,637	\$ 202,082	\$ 221,034	\$ --
Operating expenses	--	40,533	40,533	--	40,533	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 514,170</u>	<u>\$ 514,170</u>	<u>\$ 202,082</u>	<u>\$ 261,567</u>	<u>\$ --</u>
<u>VV04060390 - VAWA Vertical Prosecution</u>						
Personal services	\$ 114,480	\$ 66,829	\$ 181,309	\$ 50,122	\$ --	\$ 16,707
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 114,480</u>	<u>\$ 66,829</u>	<u>\$ 181,309</u>	<u>\$ 50,122</u>	<u>\$ --</u>	<u>\$ 16,707</u>
<u>VV05010390 - VAWA Vertical Prosecution</u>						
Personal services	\$ --	\$ 73,333	\$ 73,333	\$ 55,000	\$ --	\$ 18,333
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 73,333</u>	<u>\$ 73,333</u>	<u>\$ 55,000</u>	<u>\$ --</u>	<u>\$ 18,333</u>
<u>DC05160390 - Anti-Drug Abuse Enforcement</u>						
Personal services	\$ --	\$ 321,466	\$ 321,466	\$ 321,466	\$ --	\$ --
Operating expenses	--	132,736	132,736	132,736	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 454,202</u>	<u>\$ 454,202</u>	<u>\$ 454,202</u>	<u>\$ --</u>	<u>\$ --</u>
<u>VB05030390 - Vertical Prosecution</u>						
Personal services	\$ --	\$ 347,084	\$ 347,084	\$ --	\$ 347,084	\$ --
Operating expenses	--	3,804	3,804	--	3,804	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 350,888</u>	<u>\$ 350,888</u>	<u>\$ --</u>	<u>\$ 350,888</u>	<u>\$ --</u>

COUNTY OF SAN JOAQUIN

Schedule of the Office of Emergency Services
and the Department of Corrections and Rehabilitation Programs
For the Year Ended June 30, 2006

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2005	For the Year Ended June 30, 2006	Cumulative As of June 30, 2006	Federal Share	State Share	County Share
	<u>TM04020390 - Threat Management</u>					
<u>Stalking Vertical Prosecution</u>						
Personal services	\$ 90,950	\$ 62,772	\$ 153,722	\$ 46,951	\$ --	\$ 15,821
Operating expenses	16	714	730	714	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 90,966</u>	<u>\$ 63,486</u>	<u>\$ 154,452</u>	<u>\$ 47,665</u>	<u>\$ --</u>	<u>\$ 15,821</u>
<u>TM05030390 - Threat Management</u>						
<u>Stalking Vertical Prosecution</u>						
Personal services	\$ --	\$ 132,514	\$ 132,514	\$ 101,022	\$ --	\$ 31,492
Operating expenses	--	265	265	265	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 132,779</u>	<u>\$ 132,779</u>	<u>\$ 101,287</u>	<u>\$ --</u>	<u>\$ 31,492</u>
<u>MH05050390 - Cal MMET</u>						
Personal services	\$ --	\$ 587,145	\$ 587,145	\$ --	\$ 587,145	\$ --
Operating expenses	--	544,918	544,918	--	544,918	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 1,132,063</u>	<u>\$ 1,132,063</u>	<u>\$ --</u>	<u>\$ 1,132,063</u>	<u>\$ --</u>
<u>RU05070390 - Rural Crimes Prevention</u>						
Personal services	\$ --	\$ 224,954	\$ 224,954	\$ --	\$ 224,954	\$ --
Operating expenses	--	59,201	59,201	--	59,201	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 284,155</u>	<u>\$ 284,155</u>	<u>\$ --</u>	<u>\$ 284,155</u>	<u>\$ --</u>
<u>EA05060390 - Elder Advocacy and Outreach</u>						
Personal services	\$ --	\$ 56,374	\$ 56,374	\$ 45,099	\$ --	\$ 11,275
Operating expenses	--	407	407	407	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 56,781</u>	<u>\$ 56,781</u>	<u>\$ 45,506</u>	<u>\$ --</u>	<u>\$ 11,275</u>
<u>EA04050390 - Elder Advocacy and Outreach</u>						
Personal services	\$ --	\$ 36,818	\$ 36,818	\$ 36,818	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 36,818</u>	<u>\$ 36,818</u>	<u>\$ 36,818</u>	<u>\$ --</u>	<u>\$ --</u>

COUNTY OF SAN JOAQUIN

Schedule of the Office of Emergency Services
and the Department of Corrections and Rehabilitation Programs
For the Year Ended June 30, 2006

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2005	For the Year Ended June 30, 2006	Cumulative As of June 30, 2006	Federal Share	State Share	County Share
	<u>HT05060340 - Hi-Tech Crimes Task Force</u>					
Personal services	\$ --	\$ 89,174	\$ 89,174	\$ --	\$ 89,174	\$ --
Operating expenses	--	7,080	7,080	--	7,080	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 96,254</u>	<u>\$ 96,254</u>	<u>\$ --</u>	<u>\$ 96,254</u>	<u>\$ --</u>

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2006. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2005	For the Year Ended June 30, 2006	Cumulative As of June 30, 2006	Federal Share	State Share	County Share
	<u>179-05 - Juvenile Accountability</u>					
<u>Incentive Block Grant</u>						
Personal services	\$ --	\$ 54,779	\$ 54,779	\$ 49,301	\$ --	\$ 5,478
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 54,779</u>	<u>\$ 54,779</u>	<u>\$ 49,301</u>	<u>\$ --</u>	<u>\$ 5,478</u>
<u>402-05 - Community Accountability</u>						
<u>Prevention Services</u>						
Personal services	\$ --	\$ 183,488	\$ 183,488	\$ 183,488	\$ --	\$ --
Operating expenses	--	194,630	194,630	56,270	--	138,360
Equipment	--	6,520	6,520	6,520	--	--
Totals	<u>\$ --</u>	<u>\$ 384,638</u>	<u>\$ 384,638</u>	<u>\$ 246,278</u>	<u>\$ --</u>	<u>\$ 138,360</u>

SCHEDULE OF FINDINGS

**OFFICE OF EMERGENCY SERVICES AND
DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS**

COUNTY OF SAN JOAQUIN

Schedule of Findings
Office of Emergency Services and Department of Corrections and Rehabilitation Programs
For the Year Ended June 30, 2006

Audit Reference Number	Findings
N/A	There were no findings for the Office of Emergency Services and Department of Corrections and Rehabilitation Programs for the year ended June 30, 2006.

STATE-LOCAL PARTNERSHIP PROGRAMS



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
SUPPLEMENTARY INFORMATION – SCHEDULE OF THE STATE-LOCAL
PARTNERSHIP PROGRAMS**

The Honorable Grand Jury and
Board of Supervisors
County of San Joaquin, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Joaquin, as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 9, 2006. The financial statements are the responsibility of the County of San Joaquin, California's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards*, issued by the Comptroller General of the United States; and the *Administering Agency – State Agreement for State Funded Projects Master Agreement*, dated May 17, 1999. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall basic financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming an opinion on the basic financial statements of the County of San Joaquin, California, taken as a whole. The accompanying Schedule of the State-Local Partnership Programs is presented for purposes of additional analysis and is not a required part of the basic financial statements. The information in that schedule 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.

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company

Roseville, California
January 22, 2007



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON PROCEDURES PERFORMED PURSUANT TO THE
STATE-LOCAL PARTNERSHIP PROGRAMS**

The Honorable Grand Jury and
Board of Supervisors
County of San Joaquin, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Joaquin, as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 9, 2006. We conducted our audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluation of the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

The management of the County of San Joaquin, California is responsible for the County's compliance with laws and regulations. In connection with the audit referred to above, we applied the procedures enumerated below to the State-Local Partnership Programs of the County of San Joaquin, California for the year ended June 30, 2006. These procedures, which were agreed to by the County of San Joaquin, California, were performed solely for the purpose of meeting your contractual obligation with the California Department of Transportation.

1. We examined reimbursement claims, as applicable, for the above mentioned program as submitted by the County to the State of California and determined that it was supported by payment vouchers and canceled checks.
2. We verified that charges for the various categories of eligible costs incurred by the County, as applicable, were fully supported.
3. We reviewed the types of costs claimed as reimbursable on the above mentioned program, as applicable, and we did not note any ineligible costs as defined by the master agreement.

The Honorable Grand Jury
and Board of Supervisors
County of San Joaquin
Stockton, California

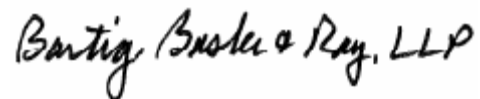
4. We recalculated construction engineering and contingencies as defined by the agreement referred to in procedure #3, above, as applicable, and found they did not exceed 10% of the contract items.
5. We identified the match funds provided by County of San Joaquin, California, as applicable, and verified they were from approved sources, as defined by the agreement referred to in procedure #3, above.

These agreed-upon procedures are substantially less in scope than an audit, the objective of which is the expression of an opinion on the County of San Joaquin, California's State-Local Partnership Programs. Accordingly, we do not express such an opinion.

Based on the application of the procedures referred to above, nothing came to our attention that caused us to believe that the County of San Joaquin, California was not in compliance with the control procedures specified in the *Administering Agency – State Agreement for State Funded Projects Master Agreement*. Had we performed additional procedures or had we performed an audit of the County's *Administering Agency – State Agreement for State Funded Projects Master Agreement*, matters might have come to our attention that would have been reported to you.

This report is intended for the information of management and various county, state and federal regulatory agencies and is not intended to be and should not be used by anyone but these specified parties.

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
January 22, 2007

COUNTY OF SAN JOAQUIN

Schedule of State Local Transportation Partnership Program
For the Year Ended June 30, 2006

	Due From	Adjustment	Revenues	Expenditures for the Year			Due From
	State	to beginning	Received	State	County	Total	(to) State
	06/30/05	Receivable	for Year	Share	Share	Cost	06/30/06
State Match Regional Transportation Program	\$ --	\$ --	\$ 100,000	\$ --	\$ --	\$ --	\$(100,000)
	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 100,000</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$(100,000)</u>

Note 1: This schedule reports the expenditures on the accrual basis of accounting for the reporting fiscal year.

Note 2: Any cost in excess of the award amount is absorbed by the County and reported under the County's Share column.

Note 3: If a project was approved by the State in the current year and eligible costs were incurred in prior years, the county share of the costs for the current year then was reduced and the eligible cost was reported as the State's cost for the current year.