

**COUNTY OF SAN JOAQUIN**

REPORTS REQUIRED BY THE SINGLE AUDIT ACT  
AMENDMENTS OF 1996 AND OMB CIRCULAR A-133

**JUNE 30, 2008**

COUNTY OF SAN JOAQUIN

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**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, California (the County), as of and for the year ended June 30, 2008, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 30, 2009. Our report was modified to include a reference to 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. Other auditors audited 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. Other auditors also audited the financial statements of the San Joaquin General Hospital Enterprise Fund, a component unit of the County of San Joaquin, which represents 39.83% percent and 82.96% percent, respectively, of the assets and revenues of the business-type funds. As well, the Auditor-Controller of the County of San Joaquin, California audited the San Joaquin County Employees Retirement System. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of San Joaquin's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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

Internal Control Over Financial Reporting (continued)

A *control deficiency* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs as finding 08-FS-1 to be a significant deficiency in internal control over financial reporting.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, of the significant deficiencies described above, we consider item 08-FS-1 to be a material weakness.

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*.

The County's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's responses and, accordingly, we express no opinion on them.

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

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

*Bartig Basler & Ray, LLP*

Roseville, California  
March 30, 2009



BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2008. 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.

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.

In our opinion, 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, 2008. 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 which are described in the accompanying schedules of findings and questioned costs as item 08-SA-1.

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 federal programs. In planning and performing our audit, we considered County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and others that we consider to be material weaknesses.

A *control deficiency* in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 08-SA-1 and 08-SA-2 to be significant deficiencies.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 08-SA-1 to be a material weakness.

The County of San Joaquin's response to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it.

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, 2008, and have issued

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

Schedule of Expenditures of Federal Awards (continued)

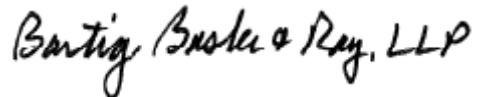
our report thereon dated March 30, 2009. The County of San Joaquin's basic financial statements include the operations of its component unit, Head Start Child Development Council, Inc. Our audit, described below, did not include the operations of Head Start Child Development Council, Inc. because this 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.

The Supplementary Statements of Revenues and Expenditures, beginning on page 41, have not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on them.

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  
March 30, 2009



**COUNTY OF SAN JOAQUIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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. Department of Agriculture</u>							
Direct Programs:							
Pest Detection Program	10.025	06-0507	\$ 76,498	07/01/07	06/30/08	\$ 73,749	\$ 73,749
Passed through California Department of Education:							
National School Lunch (Juvenile Hall)	10.555	39-10397-6095228-01	--	07/01/06	06/30/07	240,155	265,223
National School Lunch (Juvenile Hall)	10.555	39-10397-6095228-01	--	07/01/07	06/30/08	265,636	270,989
National School Lunch (Mary Graham Children's Shelter)	10.555	39-3439-9008491-01	--	07/01/07	06/30/08	16,902	16,205
			<u>--</u>			<u>522,693</u>	<u>552,417</u>
Passed through California Department of Health Services:							
WIC PROGRAM (P/H)	10.557	05-45792	1,405,000	10/01/05	09/30/08	349,587	--
WIC PROGRAM (P/H)	10.557	05-45792	1,814,000	10/01/07	09/30/08	1,095,607	1,502,358
			<u>3,219,000</u>			<u>1,445,194</u>	<u>1,502,358</u>
Passed through California Department of Social Services:							
Food Stamps	10.551*	--	--	open		79,329,020	79,329,020
NAFS-Non-Assistance food stamps adm. (HSA)	10.561*	--	--	open		4,357,170	2,933,938
SAWS adm. (HSA)	10.561*	--	--	open		385,512	495,246
			<u>--</u>			<u>84,071,702</u>	<u>82,758,204</u>
Emergency Food Assistance Program	10.568	04-6037	88,499	10/01/04	09/30/07	48,717	--
Emergency Food Assistance Program	10.568	07-6050	87,437	10/01/07	09/30/10	39,577	87,437
			<u>175,936</u>			<u>88,294</u>	<u>87,437</u>
Total Pass-through			<u>3,394,936</u>			<u>86,127,883</u>	<u>84,900,416</u>
Total U.S. Department of Agriculture			<u>\$ 3,471,434</u>			<u>\$ 86,201,632</u>	<u>\$ 84,974,165</u>
<u>U.S. Department of Commerce</u>							
Direct Program:							
Revolving Loan Fund - Bank of Stockton	11.307	Post Assistance	--	07/01/07	06/30/08	961,021	1,116,650
Technology Opportunities Program	11.552	06-60-I-040203	458,635	10/01/04	10/01/07	--	36,400
			<u>458,635</u>			<u>961,021</u>	<u>1,153,050</u>

\* Major Program

**COUNTY OF SAN JOAQUIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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. Department of Commerce (continued)</u>							
Passed through Industrial Loan Fund:							
Revolving Loan Fund-EEDD (961)	11.307	Post Assistance	\$ 316,559	07/01/06	06/30/07	\$ 22,826	\$ --
Revolving Loan Fund-EEDD (961)	11.307	Post Assistance	212,117	07/01/07	06/30/08	189,124	212,117
Economic Development Association (EDA)(951)	11.307	Post Assistance	250,859	07/01/06	06/30/07	48,528	--
Economic Development Association (EDA)(951)	11.307	Post Assistance	379,101	07/01/07	06/30/08	362,424	379,101
			<u>1,158,636</u>			<u>622,902</u>	<u>591,218</u>
Total U.S. Department of Commerce			<u>\$ 1,617,271</u>			<u>\$ 1,583,923</u>	<u>\$ 1,744,268</u>
<u>U.S. Department of Homeland Security</u>							
Passed through California Office of Emergency Services:							
Emergency Management Performance Grant	97.042	2006-8	123,601	10/01/05	09/30/07	82,426	82,426
Emergency Management Performance Grant	97.042	2007-6	125,636	10/01/06	09/30/08	64,903	49,828
Medical Metropolitan Response System	97.071	2006-071	232,330	08/04/06	08/29/08	229,231	232,330
State Homeland Security Grant	97.073	2006-071	682,166	08/04/06	08/26/08	485,331	546,931
Law Enforcement Terrorism Prevention Program	97.074	2006-071	535,324	08/04/06	08/29/08	--	406,188
Public Assistance-FEMA Disaster Declaration of 06/30/04 - Flooding As A Result Of A Levee Break	97.036	FEMA-1529-DR-CA	1,508,780	06/30/04	06/30/08	6,837	--
Public Assistance-FEMA Disaster Declaration of 02/03/06 - Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-1628-DR	27,317	12/17/05	08/03/07	1,443	--
Public Assistance-FEMA Disaster Declaration of 06/05/06 - Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-1646-DR	304,280	03/29/06	12/05/07	13,323	--
Public Assistance-FEMA Disaster Declaration Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-3248-EM	107,376	08/29/05	05/31/06	21,248	--
Hazard Mitigation Grant Program	97.036	FEMA-HMGP-1529-3	48,140	05/05/05	05/05/08	39,011	--
			<u>3,694,950</u>			<u>943,753</u>	<u>1,317,703</u>

**COUNTY OF SAN JOAQUIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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. Department of Homeland Security (continued)</u>							
Passed through United Way:							
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 25	\$ 6,411	10/01/06	09/30/07	\$ 3,205	\$ 3,208
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 26	14,767	10/01/07	09/30/08	7,384	7,320
			<u>21,178</u>			<u>10,589</u>	<u>10,528</u>
Total Pass-through			<u>3,716,128</u>			<u>954,342</u>	<u>1,328,231</u>
Total U.S. Department of Homeland Security			<u>\$ 3,716,128</u>			<u>\$ 954,342</u>	<u>\$ 1,328,231</u>
<u>U.S. Department of Energy</u>							
Passed through California Department of Community Services and Development:							
DOE Weatherization (Aging)-Supplemental Schedule	81.042	07C-1683	<u>142,449</u>	07/01/07	04/30/08	<u>142,449</u>	<u>142,358</u>
Total U.S. Department of Energy			<u>\$ 142,449</u>			<u>\$ 142,449</u>	<u>\$ 142,358</u>
<u>U.S. Department of Health and Human Services</u>							
Direct Programs:							
Head Start (County)	93.600*	06-110	23,457,567	02/01/07	01/31/08	11,978,778	12,329,600
Head Start (County)	93.600*	09CH065643	23,457,567	02/01/08	01/31/09	11,281,144	10,933,751
			<u>46,915,134</u>			<u>23,259,922</u>	<u>23,263,351</u>
Passed through California Department of Aging:							
Special programs for Aging-Title VII-B	93.041	AP-0607-11	8,752	07/01/06	06/30/07	(3,037)	--
Special Programs for Aging-Title VII-B	93.041	AP-0708-11	16,224	07/01/07	06/30/08	4,739	16,224
			<u>24,976</u>			<u>1,702</u>	<u>16,224</u>
Special Programs for Aging-Title VII-A	93.042	AP-0708-11	25,364	07/01/07	06/30/08	23,307	25,364
Special Programs for Aging-Title III-B	93.044	AP-0708-11	513,519	07/01/07	06/30/08	471,143	513,519
			<u>513,519</u>			<u>471,143</u>	<u>513,519</u>
Special Programs for Aging-Title III C-1	93.045	AP-0708-11	442,674	07/01/07	06/30/08	405,454	422,816
Special Programs for Aging-Title III C-2	93.045	AP-0708-11	550,149	07/01/07	06/30/08	505,130	542,210
			<u>992,823</u>			<u>910,584</u>	<u>965,026</u>

\* Major Program

**COUNTY OF SAN JOAQUIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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. Department of Health and Human Services (continued)</u>							
Passed through California Department of Aging (continued):							
Special Programs for Aging-Title III-D	93.043	AP-0607-11	\$ 62,737	07/01/06	06/30/07	\$ 32,664	\$ --
Special Programs for Aging-Title III-D	93.043	AP-0708-11	45,018	07/01/07	06/30/08	21,719	36,752
			<u>107,755</u>			<u>54,383</u>	<u>36,752</u>
Special Programs for Aging-Title III E	93.052	AP-0708-11	257,509	07/01/07	06/30/08	225,635	257,509
			<u>257,509</u>			<u>225,635</u>	<u>257,509</u>
Nutrition Services Incentive Program/USDA	93.053	AP-0607-11	151,869	07/01/06	06/30/07	31,723	--
Nutrition Services Incentive Program/USDA	93.053	AP-0708-11	153,193	07/01/07	06/30/08	153,193	153,193
			<u>305,062</u>			<u>184,916</u>	<u>153,193</u>
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0102-22	744,565	07/01/01	06/30/02	(20,056)	(20,056)
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0203-22	744,565	07/01/02	06/30/03	(16,377)	(16,377)
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0506-22	744,565	07/01/05	06/30/06	200	200
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0607-22	857,000	07/01/06	06/30/07	168,389	--
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0708-22	857,000	07/01/07	06/30/08	668,268	857,000
			<u>3,947,695</u>			<u>800,424</u>	<u>820,767</u>
Passed through California Department of Mental Health:							
AIDS Services Grant (M/H)	93.118	--	34,286	07/01/07	06/30/08	37,298	34,286
Homeless Federal block Grant (PATH)(M/H)	93.150	--	196,326	07/01/07	06/30/08	196,326	196,326
Homeless Engagement & Response Team (HEART)	93.150	--	--	07/01/07	06/30/08	72,580	--
			<u>196,326</u>			<u>268,906</u>	<u>196,326</u>
Passed through California Department of Health Services:							
Immunization Project Subvention (P/H)	93.268	06-55197	240,051	07/01/06	06/30/07	83,042	--
Immunization Project Subvention (P/H)	93.268	07-65245	266,526	07/01/07	06/30/08	168,133	232,850
			<u>506,577</u>			<u>251,175</u>	<u>232,850</u>
Passed through California Dept of Social Services:							
Family Preservation Support (PSSF)	93.556	--	--	open	--	915,769	689,036

\* Major Program

**COUNTY OF SAN JOAQUIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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. Department of Health and Human Services (continued)</u>						
Passed through California Dept of Social Services:						
Calworks -Adm. (HSA)	93.558*	--	\$ --	open	\$ 21,787,337	\$ 20,151,535
Calworks -Aid (HSA)	93.558*	--	--	open	40,692,871	39,948,081
CWS-TANF	93.558*	--	--	open	6,473,766	4,997,531
TANF-Incentives	93.558*	--	--	open	2,624,532	--
			<u>--</u>		<u>71,578,506</u>	<u>65,097,147</u>
Emergency Assistance (HSA)	93.566	--	--	open	92,100	--
Refugee Employment Social Services	93.566	RESS0608	323,774	10/01/06 09/30/08	270,856	127,239
Refugee Employment Social Services	93.566	RESS0708	151,155	10/01/07 09/30/09	26,614	61,819
Refugee Cash Assistance (CMA)-Adm	93.566	--	--	open	121	45
Refugee Cash Assistance (RCA)-Assistance	93.566	--	--	open	2,634	2,926
			<u>474,929</u>		<u>392,325</u>	<u>192,029</u>
Child Support Enforcement (F/S) (Admin)	93.563*	--	--	open	10,076,587	9,562,902
Child Support Incentive (F/S) (Incentives)	93.563*	--	--	open	937,536	--
			<u>--</u>		<u>11,014,123</u>	<u>9,562,902</u>
Passed through California Department of Community Services & Development:						
LIHEAP Weatherization-Supplemental Schedule - WX	93.568	06B-5387	1,161,984	01/01/06 12/31/07	236,927	--
LIHEAP HEAP/ECIP-Supplemental Schedule	93.568	07B-5437	421,768	01/01/07 04/30/08	351,263	347,614
LIHEAP HEAP/ECIP-Supplemental Schedule - WX	93.568	07B-5437	683,887	01/01/07 04/30/08	683,887	677,954
ECIP/HEAP-Supplemental Schedule	93.568	06B-5387	613,992	01/01/06 12/31/08	81,805	5,097
LIHEAP-Weatherization	93.568	08B-5487	942,639	01/01/08 12/31/08	145,215	338,200
LIHEAP HEAP/ECIP	93.568	08B-5487	616,837	01/01/08 12/31/08	9,000	110,090
			<u>4,441,107</u>		<u>1,508,097</u>	<u>1,478,955</u>
Passed through California Department of Economic Opportunity:						
Community Services Block Grant (CSBG) - Supplemental Schedule	93.569	06F-4740	1,707,111	01/01/06 06/30/08	213,725	213,725
Community Services Block Grant (CSBG) - Supplemental Schedule	93.569	08F-4939	1,100,352	01/01/08 06/30/09	125,278	455,001
			<u>2,807,463</u>		<u>339,003</u>	<u>668,726</u>

\* Major Program

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<u>U.S. Department of Health and Human Services (continued)</u>						
Passed through California Department of Social Services:						
CWS-Title IV-B (HSA)	93.645	--	\$ --	open	\$ 689,191	\$ 811,082
			--		689,191	811,082
Foster Care	93.658*	--	--	open	8,957,197	8,980,646
Foster Care-Administration (All Advances + Cash Payments)	93.658*	--	--	open	264,165	179,941
Probation- IV E (HSA adm) & Group Home Visit	93.658*	--	--	open	2,599,245	1,586,148
SACWIS (HSA adm)	93.658*	--	--	open	4,601	2,036
CWS-Title IV E-Child Welfare Ser.-adm	93.658*	--	--	open	6,035,387	4,089,967
Licensing Foster home care-adm. (HSA)	93.658*	--	--	open	295,251	256,803
Licensing Title XX	93.658*	--	--	open	7,193	1,977
Non CWS Allocation	93.658*	--	--	open	423,449	202,813
			--		18,586,488	15,300,331
Adoption - Aid	93.659*	--	--	open	8,235,763	8,254,190
Adoption - Admin.	93.659*	--	--	open	936,634	796,446
			--		9,172,397	9,050,636
In Home Supportive Services	93.667*	--	--	open	4,755,167	1,733,114
CalWorks Single	93.667*	--	--	open	5,338,271	2,524,707
CWS Title XX	93.667*	--	--	open	1,162,313	511,815
			--		11,255,751	4,769,636
ILSP-Independent Living Skills (HSA)	93.674	--	--	open	551,269	379,280
Passed through California Department of Healthcare Services:						
Medical Assistance-Drug	93.778*	--	574,280	07/01/07 06/30/08	627,545	574,280
Childhood Lead Poisoning Prevention (P/H)	93.778*	05-45165	60,341	07/01/06 06/30/07	30,829	--
Childhood Lead Poisoning Prevention (P/H)	93.778*	05-45165	62,520	07/01/07 06/30/08	27,508	51,653
Medical Assistance-Administration (HSA)	93.778*	--	--	open	10,448,318	6,155,994
Medi-Cal Administration (P/H)	93.778*	00-90510	2,663,000	07/01/06 06/30/07	321,842	--
Medi-Cal Administration (P/H)	93.778*	00-90510	2,000,500	07/01/07 06/30/08	117,159	194,553
			5,360,641		11,573,201	6,976,480

\* Major Program

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<u>U.S. Department of Health and Human Services continued)</u>							
Passed through California Department of Healthcare Services (continued):							
Hospital Preparedness Program	93.889	EOP HPP 07-69	\$ 419,213	08/09/07	08/08/09	\$ 104,805	\$ 104,805
			<u>419,213</u>			<u>104,805</u>	<u>104,805</u>
CARE-Comprehensive AIDS (Ryan White Consortium) (P/H)	93.917	06-55771	108,771	04/01/07	03/31/08	--	76,592
AIDS Case Management (P/H)	93.917	04-35377	98,978	07/01/06	06/30/07	28,057	--
AIDS Case Management (P/H)	93.917	07-65078	193,584	07/01/07	06/30/08	46,482	192,368
			<u>401,333</u>			<u>74,539</u>	<u>268,960</u>
HIV-Testing Program (P/H)	93.940	04-35377	69,998	07/01/06	06/30/07	14,884	--
HIV-Testing Program (P/H)	93.940	04-35377	69,998	07/01/07	06/30/08	14,781	16,654
AIDS - HIV Education & Prevention Program (P/H)	93.941	04-35377	26,686	07/01/06	06/30/07	8,293	--
AIDS - HIV Education & Prevention Program (P/H)	93.941	07-65078	26,686	07/01/07	06/30/08	8,565	21,301
AIDS - Neighborhood Intervention Geared to High Risk (P/H)	93.941	04-35377	12,705	07/01/06	06/30/07	2,796	--
AIDS - Neighborhood Intervention Geared to High Risk (P/H)	93.941	07-65078	12,705	07/01/07	06/30/08	4,723	12,345
			<u>218,778</u>			<u>54,042</u>	<u>50,300</u>
MCH - Black Infant Health Program (P/H)	93.994	2006-39	660,008	07/01/06	06/30/07	310,706	--
MCH - Black Infant Health Program (P/H)	93.994	2007-39	685,259	07/01/07	06/30/08	280,054	572,061
MCH-Maternal and Child Health (P/H)	93.994	2006-39	1,161,562	07/01/06	06/30/07	446,120	--
MCH-Maternal and Child Health (P/H)	93.994	2007-39	1,334,044	07/01/07	06/30/08	492,374	1,034,189
MCH-Adolescent Family Life (P/H)	93.994	2006-39	808,944	07/01/06	06/30/07	314,199	--
MCH-Adolescent Family Life (P/H)	93.994	2007-39	758,496	07/01/07	06/30/08	329,399	643,792
Child Health and Disability Prevention - CHDP (P/H)	93.994	--	304,616	07/01/06	06/30/07	88,603	--
Child Health and Disability Prevention - CHDP (P/H)	93.994	--	304,616	07/01/07	06/30/08	157,193	277,472
			<u>6,017,545</u>			<u>2,418,648</u>	<u>2,527,514</u>
Passed through California Department of Mental Health:							
SAMHSA (ADAMHA) Block Grant	93.958	--	1,111,038	07/01/07	06/30/08	1,111,038	1,111,038

\* Major Program

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<u>U.S. Department of Health and Human Services continued)</u>							
Passed through California Department of Alcohol and Drug Program							
Substance Abuse Block Grant:							
SAPT Block Grant - Discretionary	93.959	--	\$ 1,982,686	07/01/07	06/30/08	\$ 1,937,711	\$ 1,982,686
SAPT Block Grant - HIV Set Aside (Drug)	93.959	--	148,563	07/01/07	06/30/08	216,844	148,563
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959	--	169,329	07/01/07	06/30/08	170,616	169,329
SAPT Block Grant - Prevention	93.959	--	646,532	07/01/07	06/30/08	647,977	646,532
			<u>2,947,110</u>			<u>2,973,148</u>	<u>2,947,110</u>
Total Pass-through			<u>31,111,049</u>			<u>147,541,813</u>	<u>125,237,783</u>
Total U.S. Department of Health and Human Services			<u>\$ 78,026,183</u>			<u>\$ 170,801,735</u>	<u>\$ 148,501,134</u>
<u>U.S. Department of Housing &amp; Urban Development</u>							
Direct Programs:							
Community Development Block Grant Entitlement Program	14.218	B-00-UC-06-0009	3,824,000	07/01/00	06/30/01	52,000	52,000
Community Development Block Grant Entitlement Program	14.218	B-01-UC-06-0009	3,972,000	07/01/01	06/30/02	28,418	28,418
Community Development Block Grant Entitlement Program	14.218	B-02-UC-06-0009	3,972,000	07/01/02	06/30/03	72,246	72,246
Community Development Block Grant Entitlement Program	14.218	B-03-UC-06-0009	4,276,000	07/01/03	06/30/04	212,607	212,550
Community Development Block Grant Entitlement Program	14.218	B-04-UC-06-0009	4,246,000	07/01/04	06/30/05	93,463	111,706
Community Development Block Grant Entitlement Program	14.218	B-05-UC-06-0009	4,039,000	07/01/05	06/30/06	375,181	349,893
Community Development Block Grant Entitlement Program	14.218	B-06-UC-06-0009	3,644,006	07/01/06	07/01/07	1,379,844	1,596,820
Community Development Block Grant Entitlement Program	14.218	B-07-UC-06-0009	3,644,037	07/01/07	07/01/08	1,173,886	1,923,765
Community Development Block Grant -loan program income & loan repayments	14.218	--	N/A	Open		--	247,889
			<u>31,617,043</u>			<u>3,387,645</u>	<u>4,595,287</u>

\* Major Program



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<u>U.S. Department of Housing &amp; Urban Development (continued)</u>							
Direct Programs (continued):							
Emergency Shelter (Neighborhood Pres)	14.231	S-05-UC-06-0009	\$ 155,298	07/01/07	07/01/08	\$ 2,912	\$ 2,912
Emergency Shelter (Neighborhood Pres)	14.231	S-06-UC-06-0009	155,364	07/01/07	07/01/08	28,546	28,546
Emergency Shelter (Neighborhood Pres)	14.231	S-07-UC-06-0009	157,157	07/01/07	07/01/08	151,007	151,007
			<u>467,819</u>			<u>182,465</u>	<u>182,465</u>
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B211001/2/3	2,848,765	02/01/03	01/31/06	416,032	416,022
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B511002/3/4/5/6/8/9/10	1,894,499	02/01/06	12/31/07	354,741	339,396
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B611001/2/3/4/5/6/7/9/10	2,626,770	02/01/07	07/31/10	1,297,296	1,298,790
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B711001/2/3/4/5/6	2,598,655	02/01/08	08/31/11	210,933	213,543
			<u>9,968,689</u>			<u>2,279,002</u>	<u>2,267,751</u>
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C511001	1,171,680	09/01/06	08/30/11	229,887	229,887
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C511011	682,704	12/01/06	11/30/07	129,352	129,352
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C511012	458,064	10/15/06	10/14/07	86,026	86,026
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C511013	309,792	09/05/06	09/04/07	49,411	49,411
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C611010	1,501,536	09/01/07	08/30/08	1,210,149	1,210,149
			<u>4,123,776</u>			<u>1,704,825</u>	<u>1,704,825</u>
HOME Program-Loan income and repayment	14.239	--	--	open		--	1,682,930
Total Direct Programs			<u>46,177,327</u>			<u>7,553,937</u>	<u>10,433,258</u>
Passed through State Department of Health Services:							
HOPWA-Housing Opportunities for AIDS (Ryan White Consortium) (P/H)	14.241	04-35620	206,407	07/01/06	06/30/07	61,125	--
HOPWA-Housing Opportunities for AIDS (Ryan White Consortium) (P/H)	14.241	07-65536	244,355	07/01/07	06/30/08	99,504	202,033
			<u>450,762</u>			<u>160,629</u>	<u>202,033</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 46,628,089</u>			<u>\$ 7,714,566</u>	<u>\$ 10,635,291</u>

\* Major Program

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<u>U.S. Department of Justice</u>							
Direct Programs:							
State Criminal Alien Assistance Program	16.606	--	\$ 210,000	07/01/06	06/30/07	\$ 157,406	\$ 157,406
Justice Assistance Grant	16.592	--	--	09/01/05	12/31/07	--	(186,771)
Justice Assistance Grant	16.592	--	--	09/01/06	12/31/08	300,588	23,944
Justice Assistance Grant-interest income	16.592	--	--	09/01/05	12/31/07	--	12,117
Federal Equitable Sharing Program-Narcotic Enforcement Asset	16.000	--	3,144	07/01/07	06/30/08	3,144	--
Drug Enforcement Administration Domestic Cannabis Eradication	16.000	2007-39	25,000	01/01/07	12/31/07	--	25,000
Drug Enforcement Administration Domestic Cannabis Eradication	16.000	2008-40	20,000	01/01/08	12/31/08	20,000	--
			<u>48,144</u>			<u>323,732</u>	<u>(125,710)</u>
Total Direct			<u>258,144</u>			<u>481,138</u>	<u>31,696</u>
Passed through State Office of Emergency Services:							
Threat Management/Stalking Vertical Prosecution	16.523	TM07050390	140,000	10/01/07	09/30/08	48,505	107,222
Threat Management/Stalking Vertical Prosecution	16.523	TM06040390	140,000	10/01/06	09/30/07	102,710	34,723
			<u>280,000</u>			<u>151,215</u>	<u>141,945</u>
Passed through National Children's Alliance:							
National Children's Alliance-Kortzeborn Child Advocacy							
National Children's Alliance	16.543	FREN-CA-PA07	10,000	01/01/07	12/31/07	6,983	10,000
			<u>10,000</u>			<u>6,983</u>	<u>10,000</u>
Passed through State Office of Emergency Services:							
Anti-Drug Abuse Enforcement Program	16.579	DC 07180390	504,359	07/01/07	06/30/08	158,304	504,359
Anti-Drug Abuse Enforcement Program	16.579	DC 06170390	306,181	07/01/06	06/30/07	134,808	--
			<u>810,540</u>			<u>293,112</u>	<u>504,359</u>

\* Major Program

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<u>U.S. Department of Justice (continued)</u>							
Passed through State Office of Emergency Services:							
VAWA Vertical Prosecution (DA)	16.588	VV06020390	\$ 110,000	07/01/07	06/30/07	\$ 53,040	\$ --
VAWA Vertical Prosecution (DA)	16.588	VV07030390	110,000	07/01/07	06/30/08	31,176	110,000
			<u>220,000</u>			<u>84,216</u>	<u>110,000</u>
Elder Abuse Advocacy and Outreach (DA)	16.575	EA06070390	110,000	10/01/06	09/30/07	74,805	19,867
Elder Abuse Advocacy and Outreach (DA)	16.575	EA07080390	110,000	10/01/07	09/30/08	20	76,342
Victim Witness Assistance (DA)	16.575	VW07260390	202,082	07/01/07	06/30/08	161,957	202,082
Victim Witness Assistance (DA)	16.575	VW06250390	205,861	07/01/06	06/30/07	14,842	--
			<u>627,943</u>			<u>251,624</u>	<u>298,291</u>
Total Pass-through			<u>1,948,483</u>			<u>787,150</u>	<u>1,064,595</u>
Total U.S. Department of Justice			<u>\$ 2,206,627</u>			<u>\$ 1,268,288</u>	<u>\$ 1,096,291</u>
<u>U.S. Department of Labor</u>							
Passed through California Department of Aging:							
Special Programs for Aging-Title V	17.235	TV-0607-11	147,310	07/01/06	06/30/07	5,266	--
Special Programs for Aging-Title V	17.235	TV-0708-11	164,492	07/01/07	06/30/08	130,244	164,487
			<u>311,802</u>			<u>135,510</u>	<u>164,487</u>
Passed through California Employment Development Department:							
WIA Adult (202)	17.258	R865485	2,132,138	10/01/07	06/30/09	1,673,634	2,032,712
WIA Adult (202)	17.258	R760349	3,119,533	10/01/06	06/30/08	1,900,990	1,494,657
WIA Adult (203)	17.258	R760349	3,297	07/01/07	06/30/08	3,297	3,297
WIA Adult (201)	17.258	R865485	503,879	07/01/07	06/30/09	503,879	503,879
WIA TITLE I 15% ADULT - SPEC PROJ (672)	17.258	R760349	600,000	02/01/07	12/31/08	434,100	422,068
WIA 15% Incentive (113)	17.258	R760349	4,180	04/01/06	12/31/08	4,180	--
WIA Youth (301)	17.259	R760349	2,668,641	04/01/06	06/30/08	1,159,448	565,171
WIA Youth (301)	17.259	R865485	820,677	04/01/07	06/30/09	820,677	820,677
WIA Youth (302)	17.259	R760349	328,110	07/01/06	06/30/08	328,110	328,110
WIA Youth (302)	17.259	R865485	2,225,058	07/01/07	06/30/09	1,057,365	1,384,282
WIA DW Formula (501)	17.260	R865485	306,780	07/01/07	06/30/09	306,780	306,780

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<u>U.S. Department of Labor (continued)</u>							
Passed through California Employment Development Department (continued):							
WIA DW Formula (502)	17.260	R760349	\$ 885,249	10/01/06	06/30/08	\$ 854,007	\$ 670,750
WIA DW Formula (502)	17.260	R865485	652,596	10/01/07	06/30/09	278,158	427,443
WIA DW Recapture (503)	17.260	R760349	5,822	07/01/07	06/30/08	5,822	5,822
WIA Rapid Response-Additional Assistance (527)	17.260	R865485	250,000	10/01/07	09/30/08	139,400	201,163
WIA Rapid Response-Additional Assistance (528)	17.260	R692501	448,051	07/01/07	06/30/07	27,851	--
WIA Rapid Response (540)	17.260	R865485	59,245	07/01/07	06/30/08	59,245	59,245
WIA Rapid Response (541)	17.260	R760349	236,981	10/01/06	06/30/07	8,975	--
WIA Rapid Response (541)	17.260	R865485	177,736	10/01/07	06/30/08	154,555	177,736
WIA CalGRIP (417)	17.261	R865485	400,000	04/01/08	03/31/10	--	3,171
			<u>15,827,973</u>			<u>9,720,473</u>	<u>9,406,963</u>
Total Pass-through			<u>16,139,775</u>			<u>9,855,983</u>	<u>9,571,450</u>
Total U.S. Department of Labor			<u>\$ 16,139,775</u>			<u>\$ 9,855,983</u>	<u>\$ 9,571,450</u>
<u>U.S. Department of Transportation</u>							
Direct programs:							
Airport Development Aid Program	20.106	03-06-0250-22	950,000	06/02/06	Open	316,458	--
Airport Development Aid Program	20.106	03-06-0250-23	500,000	09/06/06	Open	--	64,403
Airport Development Aid Program	20.106	03-06-0250-24	1,583,475	08/03/07	Open	1,463,369	1,391,328
Airport Development Aid Program	20.106	03-06-0250-25	741,606	05/02/08	Present	6,824	8,644
			<u>3,775,081</u>			<u>1,786,651</u>	<u>1,464,375</u>
Passed through California Department of Boating and Waterways:							
Boating Safety and Enforcement Grant	20.005	07-204-759	<u>80,000</u>	08/01/07	07/31/22	<u>--</u>	<u>80,000</u>
Passed through California Department of Transportation:							
Highway research, planning & construction:							
-Airport Way Bridge No. 29C-187 (22326)	20.205	BRLOZB-5929 (153)	2,279,086	02/10/97	Ongoing	6,017	--
-Byron Road Resurfacing (22623)	20.205	STPL-5929 (172)	62,700	03/16/04	01/24/06	38,649	8,468
-Corral Hollow Road Resurfacing (22730)	20.205	HRRRL-5929 (186)	296,865	07/01/07	Ongoing	--	19,152
-Develop Bridge PMP for SJC (22714)	20.205	BPMP-5929 (170)	78,376	03/16/04	Ongoing	8,305	--

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Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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. Department of Transportation (continued)</u>						
Passed through California Department of Transportation (continued):						
-El Rancho Road Bridge Replacement (22560)	20.205	BRLO-5929 (163)	\$ 138,240	02/08/05 Ongoing	\$ 49,847	\$ 31,348
-French Camp Road Resurfacing (22723)	20.205	STPL-5929 (188)	871,536	02/08/08 Ongoing	--	61,414
-Mariposa Road Resurfacing (22591)	20.205	STPL-5929 (146)	940,507	07/08/02 11/05/05	156,767	--
-McBride Road Bridge Rehab (22563)	20.205	BRLO-5929 (161)	782,375	02/28/05 Ongoing	113,236	89,722
-McHenry Avenue Bridge Replacement (22573)	20.205	BRLS-5929 (166)	801,351	08/11/05 Ongoing	44,711	26,905
-McHenry Avenue Bridge Replacement (22564)	20.205	BRLS-5929 (167)	89,600	08/23/05 Ongoing	22,506	17,922
-Pavement Resurfacing (22592)	20.205	STPMADBL-5929 (145)	1,348,060	07/08/02 09/26/06	1,446	--
-Realign Curve and Widen Travel (22525)	20.205	STPLH-5929 (149)	293,220	07/17/03 11/06/07	165,014	136,003
-Tracy Blvd Bridge No. 29C-022 (22327)	20.205	STPLZ-5929 (135)	622,720	09/12/01 01/16/07	36,701	--
-Tracy Blvd Resurfacing (22735)	20.205	STPL-5929 (189)	1,009,477	03/17/08 Ongoing	--	35,344
-Tully Road Bridge Rehabilitation (22565)	20.205	BHLO-5929 (160)	1,669,680	02/28/05 Ongoing	32,480	15,608
-Wilson Way Bridge No. 29C-048 (22515)	20.205	BHLS-5929(119)	2,948,842	01/19/01 06/24/08	2,024,045	1,642,541
-Wilson Way AC Overlay (22729)	20.205	STPL-5929 (187)	748,310	03/17/08 Ongoing	--	18,021
-Woodward Island Ferry Replacement with a Bridge (22567)	20.205	BRNBIF 5929 (154)	128,000	03/01/04 Ongoing	43,704	7,791
			<u>15,108,945</u>		<u>2,743,428</u>	<u>2,110,239</u>
Total Pass-through			<u>15,188,945</u>		<u>2,743,428</u>	<u>2,190,239</u>
Total U.S. Department of Transportation			<u>\$ 18,964,026</u>		<u>\$ 4,530,079</u>	<u>\$ 3,654,614</u>
<u>Corporation for National and Community Service</u>						
Direct Programs:						
Retired And Senior Volunteer Program (RSVP)	94.002	07SR076029	<u>60,477</u>	07/01/07 06/30/08	<u>60,447</u>	<u>60,447</u>
Total Corporation for National and Community Service			<u>\$ 60,477</u>		<u>\$ 60,447</u>	<u>\$ 60,447</u>

\* Major Program

**COUNTY OF SAN JOAQUIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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. Department of Education</u>							
Direct Programs:							
SAPT Block Grant -Club Live	84.186	STATE	\$ 15,000	07/01/07	06/30/08	\$ 15,000	\$ 15,000
SATTA Drug Testing	84.186	STATE	142,508	07/01/07	06/30/08	142,508	142,508
SAPT Block Grant-Friday Nite Live	84.186	STATE	15,000	07/01/07	06/30/08	15,000	15,000
SAPT Adolescent/Youth Treatment Program	84.186	STATE	45,264	07/01/07	06/30/08	46,164	45,264
Drug Free Schools-School Based Prevention	84.186	STATE	25,597	07/01/07	06/30/08	38,336	25,597
Total U.S. Department of Education			<u>\$ 243,369</u>			<u>\$ 257,008</u>	<u>\$ 243,369</u>
<u>U.S. Social Security Administration</u>							
Direct Program:							
SSI-Jail Reporting System-Incentive	96.007	--	<u>37,600</u>	07/01/07	06/30/08	<u>37,600</u>	<u>37,600</u>
Total U.S. Social Security Administration			<u>\$ 37,600</u>			<u>\$ 37,600</u>	<u>\$ 37,600</u>
<b>Total Expenditures of Federal Awards Excluding Loans</b>			<u><u>\$171,253,428</u></u>			<u><u>\$ 283,408,052</u></u>	<u><u>\$ 261,989,218</u></u>

**COUNTY OF SAN JOAQUIN**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

<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>
<b><u>Federal Loan Balances With a Continuing Compliance Requirement</u></b>						
<u>U.S. Department of Housing and Urban Development</u>						
Passed through State Department of Housing and Community Development:						
Community Development Block Grants/State's Program	14.218	--	N/A		\$ --	\$ 9,048,405
Home Investment Partnerships Program	14.239	--	N/A		--	14,085,074
Disaster Recovery Initiative Program	14.239	--	N/A		--	116,637
Total U.S. Department of Housing and Urban Development					<u>\$ --</u>	<u>\$ 23,250,116</u>
<u>Department of Commerce</u>						
Direct Program:						
Industrial Revolving Loan Fund	11.307	--	N/A		<u>\$ --</u>	<u>\$ 4,148,497</u>
<b>Federal Loan Balances with a Continuing Compliance Requirement</b>						<u>\$ 27,398,613</u>
<b>Total Expenditures of Federal Awards Including Loans</b>						<u>\$ 289,387,831</u>

\* Major Program

# COUNTY OF SAN JOAQUIN

## Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2008

### 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 includes the federal grant activity of the County and is presented on accounting principles generally accepted in the United States of America. 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 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 a 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, 2008:

Federal CFDA#	Program Title	Amount Outstanding	
		July 1, 2007	June 30, 2008
11.307	Industrial Revolving Loan Fund	\$ 4,148,497	\$ 4,383,876
14.218	Community Development Block Grant Program	9,048,405	9,233,819
14.239	HOME Investment Partnerships Program	14,085,074	16,631,952
14.239	Disaster Recovery Initiative Program	<u>116,637</u>	<u>114,615</u>
	Totals	<u>\$ 27,398,613</u>	<u>\$ 30,364,262</u>



**COUNTY OF SAN JOAQUIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

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	\$ 79,329,020
10.561	NAFS – Non-Assistance Food Stamps Administration	2,933,938
10.561	SAWS Administration (HSA)	<u>495,246</u>
	Total	<u>\$ 82,758,204</u>

WIA Cluster

17.258	WIA – Adult	\$ 4,456,613
17.259	WIA – Youth	3,098,240
17.260	WIA – Dislocated Workers	1,848,939
17.261	WIA – CalGRIP (417)	<u>3,171</u>
	Total	<u>\$ 9,406,963</u>

Aging Cluster

93.041	Special Programs for Aging – Title VII-B	\$ 16,224
93.042	Special Programs for Aging – Title VII-A	25,364
93.043	Special Programs for Aging – Title III D	36,752
93.044	Special Programs for Aging – Title III B	513,519
93.045	Special Programs for Aging – Title III C-2	965,026
93.052	Special Programs for Aging – Title III E	257,509
93.053	Nutrition Services Incentive Program/USDA	<u>153,193</u>
	Total	<u>\$ 1,967,587</u>

**COUNTY OF SAN JOAQUIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

Note 6: **Program Clusters** (continued)

Homeland Security Cluster:

97.071	Medical Metropolitan Response System	\$ 232,330
97.073	State Homeland Security Grant	546,931
97.074	Law Enforcement Terrorism Prevention Program	<u>406,188</u>
	Total	<u>\$ 1,185,449</u>

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**

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>
17.235	\$ 164,487	\$ 45,944
93.041	16,224	392
93.042	25,364	4,302
93.043	36,752	1,576
93.044	513,519	62,569
93.045	965,026	131,484
93.052	257,509	--
93.053	153,193	--
93.778 (MS-0708-22)	857,000	--
93.778 (MS-0102-22)	(20,056)	--
93.778 (MS-0203-22)	(16,377)	--
93.778 (MS-0506-22)	200	--
Ombudsman Initiative	--	31,183
Community-Based Services Program	<u>--</u>	<u>371,589</u>
	<u>\$ 2,952,841</u>	<u>\$ 649,039</u>

**COUNTY OF SAN JOAQUIN**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2008

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 CFDA</u>	<u>Subrecipient</u>	<u>Amount</u>
11.307	Revolving Loan Fund – Bank of Stockton	\$ 160,000
17.258 – 17.261	WIA Cluster	1,234,297
14.218	Community Development block Grant Program	3,387,644
14.239	HOME Program – Loan income and repayment	375,671
93.041– 93.052	Aging Cluster	1,659,749
93.566	Emergency Assistance (HSA)	207,386
93.600	Head Start Child Development Council, Inc.	22,984,540
93.958	SAMHSA (ADAMHA) Block Grant	<u>628,004</u>
	Total	<u>\$ 30,637,291</u>

**COUNTY OF SAN JOAQUIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**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?   | Yes           |
| b. Significant deficiencies 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?  | Yes         |
| b. Significant deficiencies 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 | State Administrative Matching Grants For Food Stamp Program |
| 93.563 | Child Support Enforcement                                   |
| 93.558 | Temporary Assistance for Needy Families                     |
| 93.658 | Foster Care--Title IV-E                                     |
| 93.600 | Head Start  |
| 93.659 | Adoption – Aid and Assistance                               |
| 93.667 | Social Services Block Grant                                 |
| 93.778 | Medical Assistance Program (Medicaid; Title XIX)            |

**COUNTY OF SAN JOAQUIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

**Section 1**

- |   |             |
|---|-------------|
| 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

Preparation of the SEFA	Finding 08-FS-1
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**Section 3**

Federal Award Findings and Questioned Costs

CFDA 93.778	Finding 08-SA-1
CFDA 93.563	Finding 08-SA-2

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

Program

Findings/Noncompliance

**Finding 08-FS-1**

Preparation of the  
Schedule of  
Expenditures of  
Federal Awards

**Financial Statement and SEFA Preparation**

Reporting Requirement: Material Weakness

Criteria

OMB Circular A-133 § 310(b) provides that auditees undergoing a federal single audit prepare a Schedule of Expenditures of Federal Awards (SEFA) listing individual programs by federal agency and Catalog of Federal Domestic Assistance (CFDA) number. Statement on Auditing Standard No. 112, *Communicating Internal Control Related Matters Identified in a Audit* (SAS 112), was recently issued and applies to the County's current year fiscal audit. The standard provides guidance in that if an entity is unable to draft its own financial statements, which include the SEFA, there may be a material weakness or significant deficiency.

The County must have proper internal controls over financial reporting in place. Proper internal controls over financial reporting include, but are not limited to, internal controls that identify misstatements in the SEFA, retaining staff competent in SEFA reporting and related oversight roles, and adequate design of internal control over the preparation of the SEFA. Good internal controls and Circular A-133 require the County to do a reconciliation between the expenditures reported on the general ledger and the federal expenditures reported on the SEFA.

Condition

In the process of reviewing the SEFA, we noted that several program federal expenditures amounts had not been reconciled to the general ledger.

Effect of Condition

Undetected omission of federal expenditures from the SEFA could lead to action by federal and state grantor agencies, and may result in additional audit costs if the omitted information leads to changes in audit requirements.

**COUNTY OF SAN JOAQUIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

Program

Findings/Noncompliance

**Finding 08-FS-1**  
(continued)

Recommendation

We recommend that the County conduct a training session with Department fiscal staff on SEFA preparation, and that a reconciliation between the general ledger and the federal expenditure number for each program be required from Departments. We further recommend that the procedures require that a person in the Auditor Controller's Office review these reconciliations on a test basis, to determine that they are in fact complete and accurate.

Management's Response

The County agrees with the recommendation and will require a reconciliation between the general ledger and the federal expenditure number for each program. These reconciliations will be reviewed on a test basis to assure completeness and accuracy.

**COUNTY OF SAN JOAQUIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

Program	Findings/Noncompliance
---------	------------------------

**Finding 08-SA-1**

Medical Assistance Program  
CFDA 93.778

Award No. N/A  
Year: 2007-2008

*Federal Grantor: U.S. Department of Health and Human Services*  
*Pass-Through Entity: State Department of Health Services*  
*Compliance Requirement: Eligibility*  
*Reporting Requirement: Material Weakness; Material Non-Compliance in Relation to a Compliance Supplement Audit Objectives*

We tested eligibility in twenty-four Medi-Cal cases and noted the following exceptions:

Criteria and Condition

*IEVS:*

As required by 42 United States Code § 1320b-7, information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations on cases under this program. Further, the County is required to review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual's eligibility or share of cost. Internal controls require that eligibility workers sign the IEVS form after it is reviewed and used in eligibility determination.

We noted that one case file did not contain an IEVS for one assisted member of the family. We also noted that in three cases the eligibility worker did not sign the IEVS indicating her review and use of the IEVS in eligibility determination.

*Documentation of Income:*

In determining eligibility for the Medical Assistance Program, the County is required to have facts in the case record to support its eligibility determination and a written application, signed under penalty of perjury. The County must use these documents in determining eligibility and share of cost.

In two cases, we noted that the income information documented in the file did not match the income input into the County's eligibility software.



COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

Program	Findings/Noncompliance
<b>Finding 08-SA-1</b>	<u>Questioned Costs</u>
Medical Assistance Program CFDA 93.778 (continued)	No costs are questioned. The state handles the actual medical benefits. The County has no access to this medical information. Therefore, the County has no ability to determine the amount of any medical benefits paid, which would be the source of questioned costs.
	<u>Perspective</u>
	For IEVS, we compute the error rate by multiplying the total cases tested by the average number of assisted members of a family of 3.5. We compute the error rate for missing IEVS at 1.2% and the error rate for unsigned IEVS at 12.5%. The error rate for documentation of income is 8.3%.
	<u>Effect of Condition</u>
	The effect of the exceptions enumerated above is that clients could receive medical care under this program to which they are not entitled.
	<u>Recommendation</u>
	We recommend that the Department review the facts regarding these exceptions and determine whether procedures might be implemented to prevent recurrence of these errors. If further internal controls can be implemented, we recommend that they be implemented.
	<u>Corrective Action Plan</u>
	The County will review the current procedures and identify additional internal controls that can be implemented.
	These procedures will be implemented immediately. The contact persons for the corrective action plan are Beverly Yoneshige at (209) 468-1762 or Chris Woods at (209) 468-1145.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

Program Findings/Noncompliance

**Finding 08-SA-2**

Child Support  
Enforcement  
CFDA 93.563

Award No. N/A  
Year: 2007-2008

*Federal Grantor: U.S. Department of Health and Human Services*  
*Pass-Through Entity: State Department of Child Support Services*  
*Compliance Requirement: Special Tests – Interstate Cases*  
*Reporting Requirement: Significant Deficiency*

Criteria

The Child Support Department must meet required time frames pertaining to provision of child support, interstate services. Specific timeframe requirements for responding and initiating interstate cases are at 45 CFR sections 303.7. Section 303.7 (a) (7) states that the IV-D agency must provide any necessary services as it would in intrastate IV-D cases by: “(iii) Processing and enforcing orders referred by another State, whether pursuant to the Uniform Interstate Family Support Act or other legal processes, using appropriate remedies applied in its own cases . . . ”

The IV-D agency must serve a wage assignment order on the employer within 15 days of identifying the noncustodial parent’s place of employment.

Condition

We tested 24 Child Support cases. Three cases tested were interstate cases. We observed that in one interstate case the County received a request from British Columbia to serve the wage assignment order on November 18, 2005. Before serving the wage assignment order, the County had to register the case by filing a ROFO. The County did not deliver the ROFO to the Court until December 19, 2005. Thirty-two days past between the receipt of the request from British Columbia and the date the County took its first necessary action to serve the wage assignment order. The file contained no documentation which explained this delay.

Questioned Costs

No costs are questioned. This error does not involve a monetary amount.

**COUNTY OF SAN JOAQUIN**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2008

<u>Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 08-SA-2</b> (continued)	<u>Perspective</u>
Child Support Enforcement CFDA 93.563	We do not believe that any further information would assist in obtaining proper perspective.
	<u>Effect of Condition</u>
	Collection of child support is a very time sensitive issue. Omission to meet the timeframes for interstate cases causes delays in the custodial parent's receipt of support for the children.
	<u>Recommendation</u>
	The Child Support Department currently has procedures in effect to ensure that time frames are met for interstate cases and for service of wage assignment orders. We recommend that the Child Support Department review the above exceptions and determine what procedures can be implemented to prevent recurrence of similar errors.
	<u>Corrective Action Plan</u>
	The Department believes that this exception is an isolated occurrence and will review current procedures in effect to ensure that time frames are met for interstate cases and for service of wage assignment orders.
	The contact person for this corrective action plan is Judith A. Grimes, Director of Child Support Services. Her telephone number is (209) 468-8005.

**COUNTY OF SAN JOAQUIN**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2008

Audit Reference Number	Status of Prior Year Audit Findings
<p><b>Finding 07-SA-1</b></p> <p>Temporary Assistance for Needy Families (TANF) CFDA 93.558</p> <p>Award No. N/A Year: 2006-2007</p>	<p><i>Federal Grantor: U.S. Department of Health and Human Services</i></p> <p><i>Pass-Through Entity: State Department of Social Services</i></p> <p><i>Compliance Requirement: Eligibility</i></p> <p><i>Reporting Requirement: Material Weakness; Material Non-Compliance in Relation to a Compliance Supplement Audit Objective</i></p> <p><u>Condition</u></p> <p>We tested twenty-four TANF case files and noted that five case files did not have a current IEVS document for at least one assisted member of the family. We also noted that in another case the IEVS was not signed by the eligibility worker.</p> <p><u>Recommendation</u></p> <p>We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and enforce a policy designed to ensure that IEVS information is received, reviewed and documented in each case.</p> <p><u>Status</u></p> <p>Not corrected. Last year, the error rate for missing IEVS was 13% and for unsigned IEVS was 4.2%. During current year testing, the error rate was 5.4% for missing IEVS and 16.7% for unsigned IEVS.</p>

**COUNTY OF SAN JOAQUIN**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2008

Audit Reference Number	Status of Prior Year Audit Findings
<p><b>Finding 07-SA-2</b></p> <p>Temporary Assistance for Needy Families (TANF) CFDA 93.558</p>	<p><i>Federal Grantor:</i> U.S. Department of Health and Human Services</p> <p><i>Pass-Through Entity:</i> State Department of Social Services</p> <p><i>Compliance Requirement:</i> Eligibility</p> <p><i>Reporting Requirement:</i> Significant Deficiency; Material Non-Compliance in Relation to a Compliance Supplement Audit Objective</p>
<p>Award No. N/A Year: 2006-2007</p>	<p>We tested eligibility in twenty-four TANF cases and noted the following exceptions.</p>
	<p><u>Criteria and Condition</u></p>
	<p><i>Welfare-to-Work:</i> Each adult receiving Federal assistance must participate in the Welfare to Work (WTW) Program, unless the person is exempt by reason of their status or the person is granted an exemption.</p>
	<p>In one case, a client’s medical exemption expired in November 2006. The eligibility worker should have notified the WTW staff to reinstate the case at that time but did not.</p>
	<p><i>Birth Certificate or Alternate proof of age and citizenship:</i> The California Department of Social Services Manual of Policies and Procedures requires that an individual applying for TANF provide a birth certificate or other enumerated, alternate documents to show birth, age, and citizenship.</p>
	<p>In four cases, the file did not contain a birth certificate or other enumerated, alternate documents to show birth, age, and citizenship for one assisted member of the family.</p>
	<p><i>Updating Client’s Income:</i> In determining eligibility for TANF, the County is required to have facts in the case record to support its eligibility determination and a written application, signed under penalty of perjury. The County must use these documents in determining eligibility and benefit amount.</p>

COUNTY OF SAN JOAQUIN

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2008

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 07-SA-2</b>	<u>Criteria and Condition</u> (continued)
CFDA 93.558 (continued)	In one case, the quarterly income report showed income was reduced to zero. At that time, the eligibility worker should have run EDBC but did not. This error resulted in an incorrect aid amount.
	<u>Recommendation</u>
	We recommend that the Department review the facts regarding these exceptions and determine whether (1) each is an isolated instance of noncompliance; or (2) procedures might be implemented to prevent recurrence of these errors. If further internal controls are warranted, we recommend that the Department establish and enforce such improved internal control system.
	<u>Status</u>
	<i>Welfare-to-Work.</i>
	During the current year, we tested 24 case files and noted two exceptions, which is an error rate of 8.3%.
	<i>Birth Certificate or Alternate proof of age and citizenship.</i>
	Corrected.
	<i>Updating Client's Income.</i>
	Corrected.

**COUNTY OF SAN JOAQUIN**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2008

Audit Reference Number	Status of Prior Year Audit Findings
<p><b>Finding 07-SA-3</b></p> <p>Temporary Assistance for Needy Families CFDA 93.558</p>	<p><i>Federal Grantor: U.S. Department of Health and Human Services; U.S. Department of Agriculture</i></p> <p><i>Pass-Through Entity: State Department of Social Services</i></p> <p><i>Compliance Requirement: Reporting</i></p> <p><i>Reporting Requirement: Significant Deficiency</i></p>
<p>Adoption Aid and Assistance CFDA 93.659</p> <p>Food Stamps CFDA 10.551 &amp; 10.561</p> <p>Award No. N/A Year: 2006-2007</p>	<p><u>Condition</u></p> <p>We tested the third quarter CEC. Initially, in the reconciliation between the CEC and the general ledger, a discrepancy of \$23,188 existed. Two weeks after the audit, however, the county submitted a revised reconciliation which reduced the discrepancy to \$3,164.</p> <p><u>Recommendation</u></p> <p>We recommend that the County enforce the policy of requiring that the general ledger activity be reconciled to the quarterly County Expense Claims (CEC). Enforcing this policy would identify errors and needed corrections before the claims are mailed to the California Department of Social Services. Such reconciliations are an excellent internal control over the accuracy and completeness of the CEC.</p> <p><u>Status</u></p> <p>Corrected.</p>
<p><b>Finding 07-SA-4</b></p> <p>Food Stamps CFDA 10.551 &amp; 10.561</p> <p>Award No. N/A Year: 2006-2007</p>	<p><i>Federal Grantor: U.S. Department of Health and Human Services</i></p> <p><i>Pass-Through Entity: State Department of Social Services</i></p> <p><i>Compliance Requirement: Special Tests</i></p> <p><i>Reporting Requirement: Significant Deficiency</i></p> <p><u>Condition</u></p> <p>We inquired about the daily Food Stamp EBT reconciliations and were informed that the daily reconciliations were not done because the County could not account for over-the-counter EBT benefits where the EBT card was embossed but not pinned.</p>

**COUNTY OF SAN JOAQUIN**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2008

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 07-SA-4</b>	<u>Recommendation</u>
CFDA 10.551 & 10.561 (continued)	We recommend that County staff perform the required daily reconciliation of the food stamp benefits as required by 7 CFR § 274.12 and the California Department of Social Services Manual (California–DSS-Manual-EBT), §16-410.1. We also recommend that the County monitor to make sure that the daily Food Stamp EBT reconciliations are being performed as required by law.
	<u>Status</u>
	Corrected.
<b>Finding 06-1</b>	<i>Federal Agency: U.S. Department of Agriculture</i>
	<i>Pass Through Entity: California Department of Social Services</i>
CFDA 10.551 & 10.561	<i>Compliance Requirement: Special Tests</i>
	<i>Reporting Requirement: Reportable Condition; Material</i>
Food Stamps, SAWS Administration, and NAFS Non-Assistance Food Stamps	<i>Noncompliance In Relation to a Compliance Supplement Audit Objective</i>
	<u>Criteria and Condition</u>
Award No. N/A Year: 05/06	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:
	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.



**COUNTY OF SAN JOAQUIN**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2008

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 06-1</b> (continued)	<u>Criteria and Condition</u> (continued)
CFDA 10.551 & 10.561	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>Recommendation</u>
	Regarding the requirements of 7 CFR 275.2, 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>Status</u>
	Not corrected.
<b>Finding 05-2</b>	<i>Federal Agency: U.S. Department of Health and Human Services</i>
CFDA 93.558	<i>Pass Through Entity: California Department of Social Services</i>
	<i>Compliance Requirement: Eligibility</i>
	<i>Reporting Requirement: Reportable Condition; Material Noncompliance In Relation to a Compliance Supplement Audit Objective</i>
	<u>Recommendation</u>
	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.

**COUNTY OF SAN JOAQUIN**

Summary Schedule of Prior Audit Findings  
For the Fiscal Year Ended June 30, 2008

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 05-2</b> (continued)  CFDA 93.558	<u>Status</u>  Not corrected. During the current year, we tested 24 case files and noted three exceptions, which is an error rate of 12.5%.

**SUPPLEMENTAL STATEMENTS  
OF REVENUE AND EXPENDITURES**

## COUNTY OF SAN JOAQUIN

Community Services Block Grant  
 San Joaquin County Department of Aging & Community Services  
 Supplemental Statement of Revenue & Expenditures  
 CSD CSBG Contract No. 06F-4740 - (Maximum Contract \$1,707,111)  
 For the Period January 1, 2006 through June 30, 2008

	January 1, 2006 through June 30, 2006	July 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>						
Grant Revenue	\$ 391,583	\$ 1,101,803	\$ 213,725	\$1,707,111	\$ 1,707,111	\$ 1,703,483
County General Fund Support	239,825	695,116	716,972	1,651,913	1,651,913	--
Accrued Grant Revenue	59,948	(59,948)	--	--	--	--
Interest Income	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	<u>\$ 691,356</u>	<u>\$ 1,736,971</u>	<u>\$ 930,697</u>	<u>\$3,359,024</u>	<u>\$ 3,359,024</u>	<u>\$ 1,703,483</u>
<u>Expenditures</u>						
Administrative Costs:						
Salaries & Wages	\$ 90,527	\$ 196,759	\$ 120,800	\$ 408,086	\$ 449,796	\$ 320,214
Fringe Benefits	38,584	94,708	64,131	197,423	197,423	143,219
Operating Expenses & Equipment	45,727	68,178	35,470	149,375	147,926	63,945
Out of State Travel	--	--	--	--	--	--
Subcontractor Services	--	--	--	--	--	--
Other Costs	9,354	21,109	9,798	40,261	--	--
Subtotal Administrative Costs	<u>184,192</u>	<u>380,754</u>	<u>230,199</u>	<u>795,145</u>	<u>795,145</u>	<u>527,378</u>
Program Costs:						
Salaries & Wages	250,411	581,807	337,281	1,169,499	1,280,715	682,228
Fringe Benefits	106,293	277,546	169,217	553,056	553,056	282,999
Operating Expenses & Equipment	109,232	398,673	156,230	664,135	730,109	214,506
Out of State Travel	--	--	--	--	--	--
Subcontractor Services	--	--	--	--	--	--
Other Costs	41,228	98,191	37,771	177,190	--	--
Subtotal Program Costs	<u>507,164</u>	<u>1,356,217</u>	<u>700,499</u>	<u>2,563,880</u>	<u>2,563,880</u>	<u>1,179,733</u>
Total Costs	<u>\$ 691,356</u>	<u>\$ 1,736,971</u>	<u>\$ 930,698</u>	<u>\$3,359,025</u>	<u>\$ 3,359,025</u>	<u>\$ 1,707,111</u>

**COUNTY OF SAN JOAQUIN**

Community Services Block Grant  
 San Joaquin County Department of Aging & Community Services  
 Supplemental Statement of Revenue & Expenditures  
 CSD CSBG Contract No. 08F-4939 - (Maximum Contract \$1,100,352)  
 For the Period January 1, 2008 through December 31, 2009

	January 1, 2008 through June 30, 2008	July 1, 2008 through June 30, 2009	July 1, 2009 through December 1, 2009	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>						
Grant Revenue	\$ 125,278	\$ --	\$ --	\$ 125,278	\$ 125,278	\$ 1,100,352
County General Fund Support	440,290	--	--	440,290	440,290	--
Accrued Grant Revenue	329,723	--	--	329,723	329,723	--
Interest Income	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Total Revenue	<u>\$ 895,291</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 895,291</u>	<u>\$ 895,291</u>	<u>\$ 1,100,352</u>
<u>Expenditures</u>						
Administrative Costs:						
Salaries & Wages	\$ 119,939	\$ --	\$ --	\$ 119,939	\$ 128,131	\$ 158,581
Fringe Benefits	58,149	--	--	58,149	58,149	77,481
Operating Expenses & Equipment	31,935	--	--	31,935	33,372	59,945
Out of State Travel	--	--	--	--	--	--
Subcontractor Services	--	--	--	--	--	--
Other Costs	9,629	--	--	9,629	--	--
Subtotal Administrative Costs	<u>219,652</u>	<u>--</u>	<u>--</u>	<u>219,652</u>	<u>219,652</u>	<u>296,007</u>
Program Costs:						
Salaries & Wages	325,602	--	--	325,602	299,690	299,690
Fringe Benefits	131,861	--	--	131,861	127,751	127,751
Operating Expenses & Equipment	181,145	--	--	181,145	127,182	127,182
Out of State Travel	--	--	--	--	--	--
Subcontractor Services	--	--	--	--	--	--
Other Costs	37,031	--	--	37,031	--	--
Subtotal Program Costs	<u>675,639</u>	<u>--</u>	<u>--</u>	<u>675,639</u>	<u>554,623</u>	<u>554,623</u>
Total Costs	<u>\$ 895,291</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 895,291</u>	<u>\$ 774,275</u>	<u>\$ 850,630</u>

**COUNTY OF SAN JOAQUIN**

PVEA Weatherization Contract  
 San Joaquin County Department of Aging & Community Services  
 Supplemental Statement of Revenue & Expenditures  
 CSD Contract No. 05P-6136 (PVEA Weatherization) - \$90,411  
 For the Period August 1, 2005 through December 31, 2006

	August 1, 2005 through June 30, 2006	July 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>						
Grant Revenue	\$ 9,226	\$ 69,978	\$ 9	\$ 79,213	\$ --	\$ 90,411
County General Fund Support	27,805	9,808	(9)	37,604	--	--
Accrued Grant Revenue	49,322	(48,564)	--	758	--	--
Deferred Grant Revenue	--	--	--	--	--	--
Total Revenue	<u>\$ 86,353</u>	<u>\$ 31,222</u>	<u>\$ --</u>	<u>\$ 117,575</u>	<u>\$ --</u>	<u>\$ 90,411</u>
<u>Expenditures</u>						
Administrative Costs	\$ 8,375	\$ 1,570	\$ --	\$ 9,945	\$ 9,859	\$ 7,233
Other Program Costs						
Liability Insurance	200	--	--	200	185	--
Vehicle and Equipment - Acquisition Costs	--	--	--	--	--	--
Subtotal Other Program Costs	<u>8,575</u>	<u>1,570</u>	<u>--</u>	<u>10,145</u>	<u>10,044</u>	<u>7,233</u>
<u>Program Costs:</u>						
Intake	3,634	--	--	3,634	3,739	1,808
Direct Program Activities	65,769	26,111	--	91,880	64,306	76,849
Outreach	--	--	--	--	--	4,521
Workers Compensation	--	1,213	--	1,213	1,123	--
Subtotal Program Costs	<u>69,403</u>	<u>27,324</u>	<u>--</u>	<u>96,727</u>	<u>69,168</u>	<u>83,178</u>
Total Costs	<u>\$ 86,353</u>	<u>\$ 30,464</u>	<u>\$ --</u>	<u>\$ 116,817</u>	<u>\$ 89,071</u>	<u>\$ 97,644</u>

**COUNTY OF SAN JOAQUIN**

Department of Energy  
 San Joaquin County Department of Aging & Community Services  
 Supplemental Statement of Revenue & Expenditures  
 CSD Contract No. 07C-1683 - ( \$142,449 )  
 For the Period July 1, 2007 through April 30, 2008

	July 1, 2006 through June 30, 2007	July 1, 2007 through April 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue	\$ --	\$ 142,449	\$ 142,449	\$ --	\$ 142,449
County General Fund Support	--	--	--	--	--
Accrued Grant Revenue	91	(91)	--	--	--
Deferred Grant Revenue	--	--	--	--	--
Interest Income	--	--	--	--	--
Total Revenue	<u>\$ 91</u>	<u>\$ 142,358</u>	<u>\$ 142,449</u>	<u>\$ --</u>	<u>\$ 142,449</u>
<u>Expenditures</u>					
Administrative (10%):					
Administrative Costs	\$ 91	\$ 11,507	\$ 11,598	\$ 8,350	\$ 8,350
Subtotal Administrative Costs	<u>91</u>	<u>11,507</u>	<u>11,598</u>	<u>8,350</u>	<u>8,350</u>
Other Program Costs:					
Client Education	--	--	--	--	--
Direct Program Activities	--	94,607	94,607	94,607	94,061
Health and Safety	--	33,546	33,546	33,546	33,525
Intake	--	1,729	1,729	1,656	1,656
Liability Insurance	--	636	636	636	635
Outreach	--	1,473	1,473	1,411	1,411
Training and Technical Assistance	--	--	--	--	--
Vehicle and Equipment - Acquisition Costs	--	--	--	--	--
Vehicle Insurance	--	--	--	--	--
Worker's Compensation	--	2,810	2,810	2,810	2,811
Lodging and Per Diem	--	--	--	--	--
Subtotal Other Program Costs	<u>--</u>	<u>134,801</u>	<u>134,801</u>	<u>134,666</u>	<u>134,099</u>
Total Costs	<u>\$ 91</u>	<u>\$ 146,308</u>	<u>\$ 146,399</u>	<u>\$ 143,016</u>	<u>\$ 142,449</u>

**COUNTY OF SAN JOAQUIN**

**LIHEAP Contract**

San Joaquin County Department of Aging & Community Services

Supplemental Statement of Revenue & Expenditures

CSD Contract No. 06B-5387 (Ecip/Heap) - \$613,992

For the Period January 1, 2006 through December 31, 2008

	Jan. 1, 2006 through June 30, 2006	July 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>						
Grant Revenue	\$ 110,538	\$ 370,321	\$ 81,805	\$ 562,664	\$ --	\$ 613,992
County General Fund Support	--	19,076	--	19,076	--	--
Accrued Grant Revenue	68,140	(68,140)	--	--	--	--
Deferred Grant Revenue	--	69,339	(76,708)	(7,369)	--	--
<b>Total Revenue</b>	<u>\$ 178,678</u>	<u>\$ 390,596</u>	<u>\$ 5,097</u>	<u>\$ 574,371</u>	<u>\$ --</u>	<u>\$ 613,992</u>
<u>Expenditures</u>						
Total Administrative Costs & Admin Set Aside (553/563):	<u>\$ 39,527</u>	<u>\$ 82,756</u>	<u>\$ --</u>	<u>\$ 122,283</u>	<u>\$ 103,207</u>	<u>\$ 137,617</u>
Program Costs:						
Assurance 16 (559)	62,790	144,928	--	207,718	207,718	215,279
Heap/ECIP Intake (560)	18,459	41,230	--	59,689	59,689	60,436
ECIP						
Outreach, Liability, Workers Comp(554)	9,822	29,141	--	38,963	38,963	44,145
Wood/Propane/Oil Payments (555)	8,750	4,050	--	12,800	12,800	12,800
Heating & Cooling (556)	--	11,625	5,097	16,722	16,722	18,437
Heap						
Outreach - Heap & Energy						
Education (557/561)	33,030	76,866	--	109,896	120,216	117,265
Wood/Propane/Oil Payments - Heap (558)	6,300	--	--	6,300	6,300	8,013
<b>Subtotal Program Costs</b>	<u>139,151</u>	<u>307,840</u>	<u>5,097</u>	<u>452,088</u>	<u>462,408</u>	<u>476,375</u>
<b>Total Costs</b>	<u>\$ 178,678</u>	<u>\$ 390,596</u>	<u>\$ 5,097</u>	<u>\$ 574,371</u>	<u>\$ 565,615</u>	<u>\$ 613,992</u>



# COUNTY OF SAN JOAQUIN

## LIHEAP Contracts

San Joaquin County Department of Aging & Community Services

Supplemental Statement of Revenue & Expenditures

CSD Contract No. 06B-5387 (Wx) - \$1,161,984

For the Contract Period

January 1, 2006 through December 31, 2008

	Jan. 1, 2006 through 38,898.00	July 1, 2006 through June 30, 2007	July 1, 2007 through June 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>						
Grant Revenue Received	\$ 216,514	\$ 595,889	\$ 186,851	\$ 999,254	\$ --	\$ --
County General Fund Support	--	172,171	40	172,211	--	--
Accrued Grant Revenue	21,427	18,753	(40,143)	37	--	--
Deferred Grant Revenue	--	--	(600)	(600)	--	--
Interest Income	--	51,592	48,115	99,707	--	--
Other Income	--	1,135	1,961	3,096	--	--
Grant Revenues Rolled Over from Prior Contract	239,264	--	--	239,264	--	--
Grant Revenues Rolled Forward to Future Contract	(86,493)	(59,390)	(196,184)	(342,067)	--	--
Total Revenue	<u>\$ 390,712</u>	<u>\$ 780,150</u>	<u>\$ 40</u>	<u>\$ 1,170,902</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Expenditures</u>						
Total Administrative Costs (551):	<u>\$ 37,947</u>	<u>\$ 60,256</u>	<u>\$ --</u>	<u>\$ 98,203</u>	<u>\$ 92,190</u>	<u>\$ 92,190</u>
Program Costs:						
Program (552)	336,533	696,147	40	1,032,720	867,551	969,387
Program Workers Comp & Casualty						
Insurance (552)	1,167	6,900	--	8,067	8,067	7,504
Program Outreach/Training (562)	--	10,801	--	10,801	10,801	72,258
Intake (550)	15,065	6,046	--	21,111	20,645	20,645
Subtotal Program Costs	<u>352,765</u>	<u>719,894</u>	<u>40</u>	<u>1,072,699</u>	<u>907,064</u>	<u>1,069,794</u>
Total Costs	<u>\$ 390,712</u>	<u>\$ 780,150</u>	<u>\$ 40</u>	<u>\$ 1,170,902</u>	<u>\$ 999,254</u>	<u>\$ 1,161,984</u>

# COUNTY OF SAN JOAQUIN

## LIHEAP Contract

San Joaquin County Department of Aging & Community Services

Supplemental Statement of Revenue & Expenditures

CSD Contract No. 07B-5437 (ECIP/HEAP) - \$421,768

For the Period January 1, 2007 through April 30, 2008

	January 1, 2007 through June 30, 2007	July 1, 2007 through April 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue	\$ 6,000	\$ 351,263	\$ 357,263	\$ --	\$ 421,768
County General Fund Support	--	2,940	2,940	--	--
Accrued Grant Revenue	4,871	(3,649)	1,222	--	--
Deferred Grant Revenue	--	--	--	--	--
Total Revenue	<u>\$ 10,871</u>	<u>\$ 350,554</u>	<u>\$ 361,425</u>	<u>\$ --</u>	<u>\$ 421,768</u>
<u>Expenditures</u>					
Total Administrative Costs (573):	<u>\$ 361</u>	<u>\$ 102,401</u>	<u>\$ 102,762</u>	<u>\$ 100,550</u>	<u>\$ 100,550</u>
Program Costs:					
Assurance 16 (579)	534	118,908	119,442	119,442	126,321
HEAP/ECIP Intake (580)	174	38,491	38,665	38,665	43,058
ECIP					
Outreach, Workers Comp, Liability (574)	71	28,809	28,880	28,880	30,714
Wood/Propane/Oil Payments (575)	--	6,500	6,500	6,500	16,425
Heating & Cooling (576)	--	6,728	6,728	6,728	6,000
Sweats (581)	--	--	--	--	1,234
Heap					
Outreach - Heap (577)	231	37,717	37,948	37,948	76,932
Wood/Propane/Oil Payments - Heap (578)	9,500	11,000	20,500	20,500	20,534
Subtotal Program Costs:	<u>10,510</u>	<u>248,153</u>	<u>258,663</u>	<u>258,663</u>	<u>321,218</u>
Total Costs	<u>\$ 10,871</u>	<u>\$ 350,554</u>	<u>\$ 361,425</u>	<u>\$ 359,213</u>	<u>\$ 421,768</u>

**COUNTY OF SAN JOAQUIN**

**LIHEAP Contracts**

San Joaquin County Department of Aging & Community Services

Supplemental Statement of Revenue & Expenditures

CSD Contract No. 07B-5437 (Wx) - \$683,887

For the Contract Period

January 1, 2007 through April 30, 2008

	Jan. 1, 2007 through June 30, 2007	Adjustment to Prior Period Ending June 30, 2007	July 1, 2007 through April 30, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>						
Grant Revenue Received	\$ --	\$ --	\$ 683,887	\$ 683,887	\$ --	\$ --
County General Fund Support	--	--	56,362	56,362	--	--
Accrued Grant Revenue	2,526	3,405	(5,931)	--	--	--
Interest Income	--	--	--	--	--	--
Other Income	--	--	--	--	--	--
Grant Revenues Rolled Over from Prior Contract	145,883	--	196,184	342,067	--	--
Grant Revenues Rolled Forward to Future Contract	--	--	(342,067)	(342,067)	--	--
Deferred Grant Revenue	(142,478)	(3,405)	145,881	(2)	--	--
<b>Total Revenue</b>	<b>\$ 5,931</b>	<b>\$ --</b>	<b>\$ 734,316</b>	<b>\$ 740,247</b>	<b>\$ --</b>	<b>\$ --</b>
<u>Expenditures</u>						
Total Administrative Costs (571):	\$ 397	\$ --	\$ 57,961	\$ 58,358	\$ 54,166	\$ 54,166
Other Program Costs:						
Program Casualty Insurance (572)	2,007	--	1,625	3,632	2,100	2,100
Training (583)	--	--	--	--	--	11,441
<b>Subtotal Other Program Costs:</b>	<b>2,007</b>	<b>--</b>	<b>1,625</b>	<b>3,632</b>	<b>2,100</b>	<b>13,541</b>
Program Costs:						
Intake (570)	122	--	9,609	9,731	9,693	13,541
Direct Program Activities (572)	3,405	--	647,942	651,347	606,394	556,384
Program Outreach (582)	--	--	9,998	9,998	9,998	33,855
Workers Compensation (572)	--	--	7,181	7,181	7,181	12,400
<b>Subtotal Program Costs</b>	<b>3,527</b>	<b>--</b>	<b>674,730</b>	<b>678,257</b>	<b>633,266</b>	<b>616,180</b>
<b>Total Costs</b>	<b>\$ 5,931</b>	<b>\$ --</b>	<b>\$ 734,316</b>	<b>\$ 740,247</b>	<b>\$ 689,532</b>	<b>\$ 683,887</b>

**COUNTY OF SAN JOAQUIN**

**LIHEAP Contract**

San Joaquin County Department of Aging & Community Services

Supplemental Statement of Revenue & Expenditures

CSD Contract No. 08B-5487 (ECIP/HEAP) - \$616,837

For the Period January 1, 2008 through December 31, 2008

	January 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue	\$ 9,000	\$ --	\$ 9,000	\$ --	\$ 616,837
County General Fund Support	--	--	--	--	--
Accrued Grant Revenue	101,090	--	101,090	--	--
Deferred Grant Revenue	--	--	--	--	--
<b>Total Revenue</b>	<u>\$ 110,090</u>	<u>\$ --</u>	<u>\$ 110,090</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Expenditures</u>					
Total Administrative Costs (703):	<u>\$ 37,709</u>	<u>\$ --</u>	<u>\$ 37,709</u>	<u>\$ 35,523</u>	<u>\$ 130,994</u>
Program Costs:					
Heap/ECIP Outreach (704)	22,172	--	22,172	20,673	155,245
Assurance 16 (709)	25,090	--	25,090	23,242	157,380
Heap/ECIP Intake (710)	10,023	--	10,023	9,020	57,201
ECIP					
Wood/Propane/Oil Payments (705)	12,500	--	12,500	12,500	25,500
Heating & Cooling (706)	2,596	--	2,596	2,596	48,404
Sweats (711)	--	--	--	--	16,613
Heap					
Wood/Propane/Oil Payments - Heap (708)	--	--	--	--	25,500
<b>Subtotal Program Costs</b>	<u>72,381</u>	<u>--</u>	<u>72,381</u>	<u>68,031</u>	<u>485,843</u>
<b>Total Costs</b>	<u>\$ 110,090</u>	<u>\$ --</u>	<u>\$ 110,090</u>	<u>\$ 103,554</u>	<u>\$ 616,837</u>

**COUNTY OF SAN JOAQUIN**

LIHEAP Contracts

San Joaquin County Department of Aging & Community Services

Supplemental Statement of Revenue & Expenditures

CSD Contract No. 08B-5487 (WX) - \$796,608

For the Contract Period

January 1, 2008 through December 31, 2008

	Jan. 1, 2008 through June 30, 2008	July 1, 2008 through December 31, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue Received	\$ 145,215	\$ --	\$ 145,215	\$ --	\$ --
County General Fund Support	14,579	--	14,579	--	--
Accrued Grant Revenue	35,956	--	35,956	--	--
Interest Income	--	--	--	--	--
Other Income	--	--	--	--	--
Grant Revenues Rolled Over from Prior Contract	342,067	--	342,067	--	--
Grant Revenues Rolled Forward to Future Contract	(185,038)	--	(185,038)	--	--
Deferred Grant Revenue	--	--	--	--	--
<b>Total Revenue</b>	<b>\$ 352,779</b>	<b>\$ --</b>	<b>\$ 352,779</b>	<b>\$ --</b>	<b>\$ --</b>
<u>Expenditures</u>					
Total Administrative Costs (701):	\$ 29,261	\$ --	\$ 29,261	\$ 28,055	\$ --
Other Program Costs:					
Program Casualty Insurance (702)	--	--	--	--	--
Training (713)	3,660	--	3,660	418	--
Subtotal Other Program Costs	3,660	--	3,660	418	--
Other Program Costs:					
Intake (700)	6,085	--	6,085	5,820	--
Direct Program Activities (702)	309,282	--	309,282	294,703	--
Program Outreach (712)	4,491	--	4,491	7,466	--
Workers Compensation (702)	--	--	--	--	--
Subtotal Program Costs	319,858	--	319,858	307,989	--
<b>Total Costs</b>	<b>\$ 352,779</b>	<b>\$ --</b>	<b>\$ 352,779</b>	<b>\$ 336,462</b>	<b>\$ --</b>

**COUNTY OF SAN JOAQUIN**

Supplemental Statement of Revenue and Expenditures  
 Schedule of State Local Transportation Partnership Program  
 For the Year Ended June 30, 2008

	Dates	Due From	Revenues	Expenditures for the Year			Due From
		State	Received	State	County	Total	(to) State
		06/30/08	for Year	Share	Share	Cost	06/30/08
State Match Regional							
Transportation Program X07-	07/01/06 to						
5929 (174)	06/30/07	\$ --	\$ 100,000	\$ --	\$ --	\$ --	\$ (100,000)
State Match Regional							
Transportation Program X07-	07/01/07 to						
5929 (174)	06/30/08	--	100,000	--	--	--	(100,000)
		<u>\$ --</u>	<u>\$ 200,000</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ (200,000)</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.