

COUNTY OF SAN JOAQUIN

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

JUNE 30, 2009

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>	1-3
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	4-6
Schedule of Expenditures of Federal Awards	7-22
Notes to Schedule of Expenditures of Federal Awards.....	23-26
Schedule of Findings and Questioned Costs	27-38
Summary Schedule of Prior Audit Findings	39-41
Supplemental Statements of Revenue and Expenditures	42-54



**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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 31, 2010. 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 09-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 first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies and, accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, we believe that none of the significant deficiencies described above is 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.

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
March 31, 2010



**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, 2009. 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, 2009. 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 items 09-SA-1, 09-SA-2, 09-SA-3, and 09-SA-4.

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 09-SA-1, 09-SA-2, 09-SA-3, and 09-SA-4 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 items 09-SA-1 and 09-SA-4 to be material weaknesses.

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.

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, 2009, and have issued our report thereon dated March 31, 2010. 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 42, 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.



Roseville, California
March 31, 2010

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>U.S. Department of Agriculture</u>						
Direct Programs:						
Pest Detection Program	10.025	08-0684	\$ 66,613	07/01/08 06/30/09	\$ 66,613	\$ 66,613
Passed through California Department of Aging:						
Senior Farmers Market Nutrition Program (SFMNP)	10.576	--	14,880	07/01/06 06/30/07	--	--
Senior Farmers Market Nutrition Program (SFMNP)	10.576	--	12,960	07/01/08 06/30/09	8,180	8,180
			<u>27,840</u>		<u>8,180</u>	<u>8,180</u>
Passed through California Department of Education:						
National School Lunch (Juvenile Hall)	10.555	39-10397-6095228-01	--	07/01/06 06/30/07	--	--
National School Lunch (Juvenile Hall)	10.555	39-10397-6095228-01	--	07/01/07 06/30/08	--	--
National School Lunch (Juvenile Hall)	10.555	02526-SN39-R	--	07/01/08 06/30/09	339,496	339,496
National School Lunch (Mary Graham Children's Shelter)	10.555	39-34397-9008491-01	--	07/01/08 06/30/09	20,036	18,624
			<u>--</u>		<u>359,532</u>	<u>358,120</u>
Passed through California Department of Health Care Services:						
WIC PROGRAM (P/H)	10.557*	--	--	10/01/08 09/30/09	--	8,288,842
WIC PROGRAM (P/H)	10.557*	05-45792	1,814,000	10/01/07 09/30/08	406,751	--
WIC PROGRAM (P/H)	10.557*	05-45792	2,003,000	10/01/08 09/30/09	823,028	1,617,455
			<u>3,817,000</u>		<u>1,229,779</u>	<u>9,906,297</u>
Passed through California Department of Social Services:						
Supplemental Nutrition Assistance Program	10.551*	--	--		--	104,316,135
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561*	--	--	open	4,953,853	4,173,660
SAWS adm (HSA)	10.561*	--	--	open	--	--
			<u>--</u>		<u>4,953,853</u>	<u>108,489,795</u>
Emergency Food Assistance Program (Administrative Costs)	10.568*	04-6037	88,499	10/01/04 09/30/07	--	--
Emergency Food Assistance Program (Administrative Costs)	10.568*	07-6050	87,437	10/01/07 09/30/10	47,860	--
Emergency Food Assistance Program (Administrative Costs)	10.568*	07-6050	132,647	10/01/07 09/30/10	63,071	132,647
ARRA-Emergency Food Assistance Program (Administrative Costs)	10.568*	MOU 07-6050 ARRA	39,639	10/01/08 09/30/09	--	36,598
Emergency Food Assistance Program (Food Commodities)	10.569*	--	--	10/01/08 09/30/09	--	1,163,856
			<u>348,222</u>		<u>110,931</u>	<u>1,333,101</u>
Total Pass-through			<u>4,193,062</u>		<u>6,662,275</u>	<u>120,095,493</u>
Total U.S. Department of Agriculture			<u>\$ 4,259,675</u>		<u>\$ 6,728,888</u>	<u>\$ 120,162,106</u>

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
<u>Department of Commerce</u>							
Direct Program:							
Industrial Revolving Loan Fund	11.307	Post Assistance	\$ --	07/01/08	06/30/09	\$ 536,416	\$ 1,103,432
Technology Opportunities Program	11.552	06-60-I-040203	458,635	10/01/04	10/01/07	--	--
			<u>458,635</u>			<u>536,416</u>	<u>1,103,432</u>
Passed through Industrial Loan Fund:							
Revolving Loan Fund-FMS (961)	11.307	Post Assistance	212,117	07/01/07	06/30/08	22,992	--
Revolving Loan Fund-FMS (961)	11.307	Post Assistance	277,346	07/01/08	06/30/09	251,528	277,346
Economic Development Association (EDA)(951)	11.307	Post Assistance	379,101	07/01/07	06/30/08	16,677	--
Economic Development Association (EDA)(951)	11.307	Post Assistance	457,490	07/01/08	06/30/09	341,305	457,490
			<u>1,326,054</u>			<u>632,502</u>	<u>734,836</u>
Total Department of Commerce			\$ 1,784,689			\$ 1,168,918	\$ 1,838,268
<u>Department of Homeland Security</u>							
Passed through California Emergency Management Agency:							
Emergency Management Performance Grant	97.042	2006-8	123,601	10/01/05	09/30/07	--	--
Emergency Management Performance Grant	97.042	2007-6	125,636	10/01/06	09/30/08	52,828	33,152
Emergency Management Performance Grant	97.042	2008-9	160,489	10/01/07	07/31/09	51,209	132,557
Medical Metropolitan Response System	97.071	2006-071	232,330	08/04/06	08/29/08	--	--
Medical Metropolitan Response System	97.071	2007-0008	258,145	09/19/07	03/31/10	--	--
State Homeland Security Grant	97.073	2006-071	682,166	08/04/06	08/29/08	177,732	56,501
State Homeland Security Grant	97.073	2007-0008	803,994	09/19/07	03/31/10	80,759	62,300
Law Enforcement Terrorism Prevention Program	97.074	2006-071	535,324	08/04/06	08/29/08	532,920	126,732
Buffer Zone Protection Plan	97.078	2006-0045	189,000	07/31/07	08/31/08	202,013	179,550
Public Assistance-FEMA Disaster Declaration of 06/30/04 - Flooding as a Result of a Levee Break	97.036	FEMA-1529-DR-CA	1,472,010	06/30/04	06/30/08	3,608	130,160
Public Assistance-FEMA Disaster Declaration of 02/03/06 - Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-1628-DR-CA	36,423	12/17/05	08/03/07	716	29,483
Public Assistance-FEMA Disaster Declaration of 06/05/06 - Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-1646-DR-CA	306,508	03/29/06	12/05/07	69,621	266,710

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
<u>Department of Homeland Security</u> (continued)							
Passed through California Emergency Management Agency (continued):							
Public Assistance-FEMA Disaster Declaration							
Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-3248-EM	\$ 86,159	08/29/05	05/31/06	\$ 86,600	\$ 107,693
Hazard Mitigation Grant Program	97.036	FEMA-HMGP-1529-3	64,186	05/05/05	09/05/09	2,422	126,127
Telephone Emergency Notification (TENS)	97.067	077-00000	169,706	06/05/08	09/05/08	--	122,736
			<u>5,245,677</u>			<u>1,260,428</u>	<u>1,373,701</u>
Passed through United Way:							
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 26	14,767	10/01/07	09/30/08	7,383	7,447
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 27	19,419	10/01/08	09/30/09	9,710	9,710
United Way - Emergency Food & Shelter Program (EFSP)	97.114	ARRA	32,101	04/01/09	09/30/09	16,051	--
			<u>66,287</u>			<u>33,144</u>	<u>17,157</u>
Total pass-through			<u>5,311,964</u>			<u>1,293,572</u>	<u>1,390,858</u>
Total Department of Homeland Security			<u>\$ 5,311,964</u>			<u>\$ 1,293,572</u>	<u>\$ 1,390,858</u>
<u>Department of Energy</u>							
Passed through California Department of Community							
Services and Development:							
Energy Weatherization Grant (Aging)-Supplemental Schedule	81.042	06C-1633	171,095	04/01/06	01/31/07	--	--
DOE Weatherization (Aging)-Supplemental Schedule	81.042	07C-1683	142,449	07/01/07	04/30/08	--	--
DOE Weatherization (Aging)-Supplemental Schedule	81.042	08C-1733	151,960	07/01/08	06/30/09	86,361	155,455
Total Department of Energy			<u>\$ 465,504</u>			<u>\$ 86,361</u>	<u>\$ 155,455</u>
<u>Department of Health and Human Services</u>							
Direct Programs:							
Head Start (County)	93.600	09CH0656-43	23,476,767	02/01/08	01/31/09	12,450,724	12,107,233
Head Start (County)	93.600	09CH0656-44	23,461,210	02/01/09	01/31/10	10,716,553	10,689,218
Office for the Advancement of Telehealth	93.888	DIBTH05866	294,619	09/01/05	08/30/06	--	--
			<u>47,232,596</u>			<u>23,167,277</u>	<u>22,796,451</u>
Passed through California Department of Aging:							
Special Programs for Aging-Title VII-B	93.041	AP-0708-11	16,224	07/01/07	06/30/08	11,485	--
Special Programs for Aging-Title VII-B	93.041	AP-0809-11	9,892	07/01/08	06/30/09	5,132	9,892
			<u>26,116</u>			<u>16,617</u>	<u>9,892</u>

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)							
Passed through California Department of Aging (continued):							
Special Programs for Aging-Title VII-A	93.042	AP-0708-11	\$ 25,364	07/01/07	06/30/08	\$ 2,057	\$ --
Special Programs for Aging-Title VII-A	93.042	AP-0809-11	29,904	07/01/08	06/30/09	27,488	29,904
			<u>55,268</u>			<u>29,545</u>	<u>29,904</u>
Special programs for Aging-Title III-B	93.044*	AP-0708-11	513,519	07/01/07	06/30/08	48,048	--
Special programs for Aging-Title III-B	93.044*		752,463	07/01/08	06/30/09	510,990	752,362
			<u>1,265,982</u>			<u>559,038</u>	<u>752,362</u>
Special Programs for Aging-Title III C-1	93.045*	AP-0708-11	442,674	07/01/07	06/30/08	34,601	--
Special Programs for Aging-Title III C-1	93.045*	AP-0809-11	447,079	07/01/08	06/30/09	429,840	419,697
Special Programs for Aging-Title III C-2	93.045*	AP-0708-11	550,149	07/01/07	06/30/08	45,019	--
Special Programs for Aging-Title III C-2	93.045*	AP-0809-11	430,007	07/01/08	06/30/09	422,068	429,983
			<u>1,869,909</u>			<u>931,528</u>	<u>849,680</u>
Special programs for Aging-Title III-D	93.043	AP-0708-11	45,018	07/01/07	06/30/08	15,033	--
Special programs for Aging-Title III-D	93.043	AP-0809-11	38,789	07/01/08	06/30/09	33,297	30,968
			<u>83,807</u>			<u>48,330</u>	<u>30,968</u>
Special Programs for Aging-Title III E	93.052	AP-0708-11	257,509	07/01/07	06/30/08	36,699	--
Special Programs for Aging-Title III E	93.052	AP-0809-11	300,542	07/01/08	06/30/09	258,381	300,542
			<u>558,051</u>			<u>295,080</u>	<u>300,542</u>
Nutrition Services Incentive Program/USDA	93.053*	AP-0809-11	146,452	07/01/08	06/30/09	146,452	146,452
			<u>146,452</u>			<u>146,452</u>	<u>146,452</u>
ARRA - Aging Home-Delivered Nutrition Services for States	93.705*	NS-0809-11	57,378	04/01/09	09/30/10	--	38
ARRA - Aging Congregate Nutrition Services for States	93.707*	NS-0809-11	116,549	04/01/09	09/30/10	--	38
			<u>173,927</u>			<u>--</u>	<u>76</u>
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0102-22	744,565	07/01/01	06/30/02	--	--
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0203-22	744,565	07/01/02	06/30/03	--	--
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0607-22	857,000	07/01/06	06/30/07	3,758	3,886
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0708-22	857,000	07/01/07	06/30/08	188,732	--
Multipurpose Senior Services Program (MSSP)	93.778*	MS-0809-22	771,300	07/01/08	06/30/09	630,890	771,300
			<u>3,974,430</u>			<u>823,380</u>	<u>775,186</u>

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)						
Passed through California Department of Mental Health:						
AIDS Services Grant (M/H)	93.118	--	\$ 34,286	07/01/07 06/30/08	\$ --	\$ --
Homeless Federal block Grant (PATH)(M/H)	93.150	--	191,781	07/01/08 06/30/09	159,819	191,781
Homeless Federal block Grant (PATH)(M/H)	93.150	--	196,326	07/01/07 06/30/08	--	--
			<u>388,107</u>		<u>159,819</u>	<u>191,781</u>
Passed through California Department of Health Services:						
Immunization Registry Program RIDE (P/H)	93.268	07-65293	570,000	07/01/07 06/30/08	--	--
Immunization Registry Program RIDE (P/H)	93.268	08-85366	535,000	07/01/08 06/30/09	47,179	479,303
Passed through California Dept of Social Services:						
Immunization Project Subvention (P/H)	93.268	07-65245	266,526	07/01/07 06/30/08	64,717	--
Immunization Project Subvention (P/H)	93.268	08-85318	258,851	07/01/08 06/30/09	84,336	226,739
			<u>1,630,377</u>		<u>196,232</u>	<u>706,042</u>
Family Preservation Support (PSSF)	93.556	--	--	open	391,521	545,556
Passed through California Dept of Social Services:						
Calworks -Adm. (HSA)	93.558*	--	--	open	35,437,326	32,474,862
Calworks -Aid (HSA)	93.558*	--	--	open	41,624,249	41,504,283
Welfare to Work (HSA)	93.558*	--	--	open	--	--
Welfare to Work (Child Care) (HSA)	93.558*	--	--	open	--	--
Cal Learn (services and adm)	93.558*	--	--	open	--	--
CWS-TANF (Minor Parent)	93.558*	--	--	open	--	--
CWS-TANF	93.558*	--	--	open	4,320,065	5,376,489
TANF-Probation (HSA adm) & CYA	93.558*	--	--	open	--	--
TANF-Incentives	93.558*	--	--	open	697,296	697,296
Kin-GAP-Adm (HSA)	93.558*	--	--	open	258	--
Emergency Assistance-Administration (Non-Probation)	93.558*	--	--	open	--	--
			<u>--</u>		<u>82,079,194</u>	<u>80,052,930</u>
Emergency Assistance (HSA)	93.566	--	--	open	207,200	66,883
Targeted Assistance-Discretionary Grant (World Relief)	93.566	TART0507	95,455	09/30/05 09/29/06		
Refugee Employment Social Services	93.566	RESS0608	323,774	10/01/06 09/30/08	26,265	10,884
Refugee Employment Social Services	93.566	RESS0708	154,808	10/01/07 09/30/09	142,847	119,604

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)							
Passed through California Dept of Social Services (continued):							
Refugee Employment Social Services	93.566	RESS0808	\$ 123,491	10/01/08	09/30/10	\$ 1,412	\$ 47,570
Refugee Cash Assistance (CMA)-Adm	93.566	--	--	open		348	7
Refugee Cash Assistance (RCA)-Assistance	93.566	--	--	open		21,806	16,497
			<u>697,528</u>			<u>399,878</u>	<u>261,445</u>
Passed through California Department of Child Support Services:							
Child Support Enforcement (F/S) (Admin)	93.563*	--	--	open		9,942,852	10,966,560
ARRA - Child Support Enforcement	93.563*		--			--	1,330,549
			<u>--</u>			<u>9,942,852</u>	<u>12,297,109</u>
Passed through California Department of Community Services & Development:							
LIHEAP Weatherization-Supplemental Schedule - WX	93.568	06B-5387	1,161,984	01/01/06	12/31/08	(179,337)	163,293
LIHEAP Weatherization-Supplemental Schedule - WX	93.568	06B-5387	1,161,984	01/01/06	12/31/08	163,293	163,293
LIHEAP HEAP/ECIP-Supplemental Schedule	93.568	07B-5437	421,768	01/01/07	04/30/08	1,950	728
LIHEAP HEAP/ECIP-Supplemental Schedule - WX	93.568	07B-5437	683,887	01/01/07	04/30/08	(145,883)	2
ECIP/HEAP-Supplemental Schedule	93.568	06B-5387	613,992	01/01/06	12/31/08	33,636	30,685
LIHEAP-Weatherization	93.568	02B-5185	543,025	01/01/02	03/31/03	--	--
LIHEAP-Weatherization	93.568	08B-5487	972,597	01/01/08	03/31/09	827,382	634,397
LIHEAP-Weatherization	93.568	09B-5537	1,377,442	01/01/09	06/30/10	360,056	123,230
LIHEAP HEAP/ECIP	93.568	03B-5236	267,962	01/01/03	03/31/04	--	--
LIHEAP HEAP/ECIP	93.568	04B-5287	287,112	01/01/04	12/31/04	--	--
LIHEAP HEAP/ECIP	93.568	08B-5487	558,041	01/01/08	03/31/09	502,016	399,066
LIHEAP HEAP/ECIP	93.568	09B-5537	1,007,263	01/01/09	06/30/10	50,257	179,753
			<u>9,057,057</u>			<u>1,613,370</u>	<u>1,694,447</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	--	--
Community Services Block Grant (CSBG) - Supplemental Schedule	93.569	08F-4939	1,762,735	01/01/08	12/31/09	1,082,616	752,893
Community Services Block Grant (CSBG) - Disaster Preparedness	93.569	07F-4884	24,500	09/15/07	09/14/08	980	980
			<u>3,494,346</u>			<u>1,083,596</u>	<u>753,873</u>

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
Department of Health and Human Services (continued)						
Passed through California Department of Social Services:						
Adoption Incentives (HSA)Adoption Incentives (HSA)	93.603	--	\$ --	open	\$ --	\$ --
CWS-Title IV-B (HSA)	93.645	--	--	open	690,003	690,003
			<u>--</u>		<u>690,003</u>	<u>690,003</u>
Foster Care - Title IV-E	93.658*	--	--	open	9,073,965	8,484,527
Kin-GAP (Aid)	93.658*	--	--	open	--	--
Foster Care-Administration (All Advances + Cash Payments)	93.658*	--	--	open	195,473	236,929
Probation- IV E (HSA adm) & Group Home Visit	93.658*	--	--	open	2,061,058	2,477,442
SACWIS (HSA adm)	93.658*	--	--	open	--	--
CWS-Title IV E-Child Welfare Ser.-adm	93.658*	--	--	open	5,867,271	5,843,069
ETV	93.658*	--	--	open	--	--
Licensing Foster home care-adm. (HSA)	93.658*	--	--	open	262,949	245,186
Licensing Title XX	93.658*	--	--	open	--	--
Non CWS Allocation	93.658*	--	--	open	228,514	265,693
Foster Family Parent	93.658*	--	--	open	--	--
ARRA - Foster Care - Title IV-E	93.658*	--	--	open	323,328	323,328
			<u>--</u>		<u>18,012,558</u>	<u>17,876,174</u>
Adoption Assistance- Aid	93.659*	--	--	open	8,888,332	8,298,994
Adoption Assistance - Admin.	93.659*	--	--	open	960,368	952,546
ARRA - Adoption Assistance	93.659*	--	--	open	149,581	149,581
			<u>--</u>		<u>9,998,281</u>	<u>9,401,121</u>
In Home Supportive Services	93.667	--	--	open	5,077,022	3,855,963
CalWorks Single	93.667	--	--	open	--	--
CWS Title XX	93.667	--	--	open	1,014,106	646,800
			<u>--</u>		<u>6,091,128</u>	<u>4,502,763</u>
ILSP-Independent Living Skills (HSA)	93.674	--	--	open	236,081	379,229
CWS -Health Related (HSA)	93.778*	--	--	open	--	33,757
Medical Assistance-Drug	93.778*	--	574,280	07/01/07 06/30/08	28,721	--
Medical Assistance-Drug	93.778*	--	604,270	07/01/08 06/30/09	595,676	599,468
Childhood Lead Poisoning Prevention (P/H)	93.778*	05-45165	223,284	07/01/07 06/30/08	12,895	--
Childhood Lead Poisoning Prevention (P/H)	93.778*	08-85086	212,176	07/01/08 06/30/09	25,280	54,489

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Health and Human Services (continued)</u>						
California Department of Health Care Services:						
Medical Assistance-Administration (HSA)	93.778*	--	\$ --	open	\$ 6,705,093	\$ 8,450,685
Medi-Cal Administration (P/H)	93.778*	00-90510	2,000,500	07/01/07 06/30/08	77,394	--
Medi-Cal Administration (P/H)	93.778*	00-90510	2,000,500	07/01/08 06/30/11	186,620	403,216
			<u>5,615,010</u>		<u>7,631,679</u>	<u>9,541,615</u>
Hospital Preparedness Program	93.889	EPO HPP 07-69	419,213	09/01/07 08/08/08	185,057	185,057
Hospital Preparedness Program	93.889	EPO HPP 08-69	412,414	08/09/08 08/08/09	103,940	103,940
			<u>831,627</u>		<u>288,997</u>	<u>288,997</u>
CARE-Comprehensive AIDS (Ryan White Consortium) (P/H)	93.917	03-75927	176,773	04/01/06 03/31/07	3,316	--
CARE-Comprehensive AIDS (Ryan White Consortium) (P/H)	93.917	06-55771	167,934	04/01/07 03/31/08	76,592	--
CARE-Comprehensive AIDS (Ryan White Consortium) (P/H)	93.917	06-55771	159,538	04/01/08 03/31/09	57,110	94,227
AIDS Case Management (P/H)	93.917	07-65078	298,880	07/01/07 06/30/08	145,886	--
AIDS Case Management (P/H)	93.917	07-65078	288,793	07/01/08 06/30/09	92,224	187,051
			<u>1,091,918</u>		<u>375,128</u>	<u>281,278</u>
HIV-Testing Program (P/H)	93.940	04-35377	150,500	07/01/07 06/30/08	1,873	--
HIV-Testing Program (P/H)	93.940	07-65078	88,553	07/01/08 06/30/09	14,606	27,424
AIDS - HIV Education & Prevention Program (P/H)	93.941	07-65078	254,150	07/01/07 06/30/08	12,737	--
AIDS - HIV Education & Prevention Program (P/H)	93.941	07-65078	221,601	07/01/08 06/30/09	9,586	20,406
AIDS - Neighborhood Intervention Geared to High Risk (P/H)	93.941	07-65078	121,000	07/01/07 06/30/08	7,623	--
AIDS - Neighborhood Intervention Geared to High Risk (P/H)	93.941	07-65078	121,000	07/01/08 06/30/09	5,843	15,567
			<u>956,804</u>		<u>52,268</u>	<u>63,397</u>
MCH - Black Infant Health Program (P/H)	93.994	2007-39	685,259	07/01/07 06/30/08	292,007	--
MCH - Black Infant Health Program (P/H)	93.994	2008-39	644,411	07/01/08 06/30/09	279,131	598,002
MCH - Maternal and Child Health (P/H)	93.994	2006-39	1,161,562	07/01/06 06/30/07	--	--
MCH - Maternal and Child Health (P/H)	93.994	2007-39	1,334,044	07/01/07 06/30/08	541,815	--
MCH - Maternal and Child Health (P/H)	93.994	2008-39	1,074,457	07/01/08 06/30/09	562,345	994,401
MCH - Adolescent Family Life (P/H)	93.994	2006-39	808,944	07/01/06 06/30/07	--	--
MCH - Adolescent Family Life (P/H)	93.994	2007-39	758,496	07/01/07 06/30/08	314,393	--
MCH - Adolescent Family Life (P/H)	93.994	2008-39	664,257	07/01/08 06/30/09	348,721	644,989
Adolescent Sibling Pregnancy Prevention (P/H)	93.994	2005-39	112,741	07/01/05 06/30/06	--	--
Child Health and Disability Prevention - CHDP (P/H)	93.778*	--	823,287	07/01/07 06/30/08	120,280	--
Child Health and Disability Prevention - CHDP (P/H)	93.778*	--	922,116	07/01/08 06/30/09	--	422,925
			<u>8,989,574</u>		<u>2,458,692</u>	<u>2,660,317</u>

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
<u>Department of Health and Human Services (continued)</u>							
Passed through California Department of Mental Health:							
SAMHSA (ADAMHA) Block Grant	93.958	--	\$ 1,111,038	07/01/07	06/30/08	\$ --	\$ --
SAMHSA (ADAMHA) Block Grant	93.958	--	1,087,371	07/01/08	06/30/09	935,560	1,087,371
			<u>2,198,409</u>			<u>935,560</u>	<u>1,087,371</u>
Passed through California Department of Alcohol and Drug Program:							
Substance Abuse Block Grant:							
SAPT Block Grant - Discretionary	93.959	--	1,982,686	10/01/07	09/30/08	709,486	494,650
SAPT Block Grant - Discretionary	93.959	--	1,982,686	10/01/08	06/30/10	1,321,792	1,487,118
SAPT Block Grant - HIV Set Aside (Drug)	93.959	--	161,514	10/01/07	09/30/08	37,239	36,714
SAPT Block Grant - HIV Set Aside (Drug)	93.959	--	161,514	10/01/08	06/30/10	99,048	111,471
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959	--	169,329	10/01/07	09/30/08	55,011	42,330
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959	--	169,329	10/01/08	06/30/10	112,888	126,999
SAPT Block Grant - Prevention	93.959	--	646,532	10/01/07	09/30/08	216,964	161,360
SAPT Block Grant - Prevention	93.959	--	646,532	10/01/08	06/30/10	431,024	484,929
			<u>5,920,122</u>			<u>2,983,452</u>	<u>2,945,571</u>
Total Pass-Through			<u>49,059,107</u>			<u>142,379,131</u>	<u>149,116,081</u>
Total Department of Health and Human Services			<u>\$ 96,291,703</u>			<u>\$ 165,546,408</u>	<u>\$ 171,912,532</u>
<u>Department of Housing & Urban Development</u>							
Direct Programs:							
Community Development Block Grant Entitlement/Loan Program	14.218	B-02-UC-06-0009	3,972,000	07/01/02	06/30/03	1,500	1,500
Community Development Block Grant Entitlement/Loan Program	14.218	B-03-UC-06-0009	4,276,000	07/01/03	06/30/04	--	--
Community Development Block Grant Entitlement/Loan Program	14.218	B-04-UC-06-0009	4,246,000	07/01/04	06/30/05	18,243	--
Community Development Block Grant Entitlement/Loan Program	14.218	B-05-UC-06-0009	4,039,000	07/01/05	06/30/06	135,603	160,891
Community Development Block Grant Entitlement/Loan Program	14.218	B-06-UC-06-0009	3,644,006	07/01/06	06/30/07	388,441	171,465
Community Development Block Grant							

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Housing & Urban Development</u> (continued)						
Direct Programs (continued):						
Entitlement/Loan Program Community Development Block Grant	14.218	B-07-UC-06-0009	\$ 3,644,037	07/01/07 06/30/08	\$ 1,963,924	\$ 1,214,045
Entitlement/Loan Program Community Development Block Grant	14.218	B-08-UC-06-0009	3,516,890	07/01/08 06/30/09	1,819,424	1,866,145
- loan program income & loan repayments Community Development Block Grant - City of Escalon	14.218	--	N/A	Open	--	--
Community Development Block Grant - City of Manteca	14.218	ESC-08-04	3,677	07/01/08 06/30/09	3,677	3,677
Community Development Block Grant - City of Ripon	14.218	MAN-08-02	2,682	07/01/08 06/30/09	2,682	2,682
Community Development Block Grant - City of Tracy	14.218	RIP-08-04	3,000	07/01/08 06/30/09	3,000	3,000
	14.218	TRA-08-12	7,245	07/01/08 06/30/09	7,245	7,245
			<u>27,354,537</u>		<u>4,343,739</u>	<u>3,430,650</u>
Disaster Recovery Initiative (Neighborhood Pres)	14.218	--	1,174,098	07/01/97 07/01/99	--	--
Disaster Recovery Initiative (Neighborhood Pres)	14.218	05-DRI-0005	1,420,346	11/21/06 04/30/09	1,073,085	1,073,085
Neighborhood Stabilization (Neighborhood Pres)	14.256	B-08-UN-06-0005	9,030,385	03/11/09 03/10/13	--	883,320
Emergency Shelter (Neighborhood Pres)	14.231	S-07-UC-06-0009	157,157	07/01/07 06/30/08	6,150	6,150
Emergency Shelter (Neighborhood Pres)	14.231	S-08-UC-06-0009	157,008	07/01/08 06/30/09	150,123	150,123
			<u>314,165</u>		<u>156,273</u>	<u>156,273</u>
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B211001/2/3	2,848,765	02/01/03 07/31/09	369,304	325,412
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B511002/3/4/5/6/8/9/10	1,894,499	02/01/06 12/31/07	--	--
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B611001/2/3/4/5/6/7/8/9	2,626,770	02/01/07 07/31/10	680,933	678,452
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B711001/2/3/4/5/6	2,598,655	02/01/08 08/31/11	951,739	950,986
Supportive Housing Program (Neighborhood Pres)	14.235	CA0248/49/50/51/52/53B9T110801	2,627,458	04/01/09 06/30/12	68,935	69,322
			<u>12,596,147</u>		<u>2,070,911</u>	<u>2,024,172</u>
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C611010	1,501,536	09/01/07 08/30/08	275,893	275,893
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C711007	1,566,888	09/01/08 08/30/09	1,279,973	1,279,973
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C511001	1,171,680	09/01/06 08/30/11	314,811	314,811
			<u>4,240,104</u>		<u>1,870,677</u>	<u>1,870,677</u>

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
<u>Department of Housing & Urban Development</u> (continued)							
Direct Programs (continued):							
HOME Loan Program-Loan income and repayment	14.239*	M04-UC-06-0009	\$ 2,008,232	07/01/04	06/30/05	\$ 1,222	\$ 182,553
HOME Loan Program-Loan income and repayment	14.239*	M06-UC-06-0009	1,867,180	07/01/06	06/30/07	150,888	309,249
HOME Loan Program-Loan income and repayment	14.239*	M07-UC-06-0009	1,688,361	07/10/07	06/30/08	428,828	471,389
HOME Loan Program-Loan income and repayment	14.239*	M08-UC-06-0009	1,688,361	07/10/08	06/30/09	210,980	327,162
HOME Loan Program - Program Income	14.239*	--	--	07/10/08	06/30/09	--	1,035,848
			<u>7,252,134</u>			<u>791,918</u>	<u>2,326,201</u>
Total Direct Programs			<u>63,381,916</u>			<u>10,306,603</u>	<u>11,764,378</u>
Passed through State Department of Health Services:							
HOPWA-Housing Opportunities for AIDS (Ryan White Consortium) (P/H)	14.241	07-65536	244,355	07/01/07	06/30/08	102,528	--
HOPWA-Housing Opportunities for AIDS (Ryan White Consortium) (P/H)	14.241	07-65536 A1	272,894	07/01/08	06/30/09	133,107	236,900
			<u>517,249</u>			<u>235,635</u>	<u>236,900</u>
Total Department of Housing and Urban Development			<u>\$ 63,899,165</u>			<u>\$ 10,542,238</u>	<u>\$ 12,001,278</u>
<u>Department of Justice</u>							
Direct Program:							
State Criminal Alien Assistance Program	16.606	--	210,000	07/01/06	06/30/07	--	--
State Criminal Alien Assistance Program	16.606	--	332,051	07/01/07	06/30/08	332,051	332,051
			<u>542,051</u>			<u>332,051</u>	<u>332,051</u>
Justice Assistance Grant	16.592	--	--	09/01/06	12/31/08	--	276,644
Justice Assistance Grant	16.592	--	--	09/01/07	12/31/09	9,438	6,563
DUI Prosecutor Training and Education	16.000	--	170,986	11/01/03	09/30/05	--	\$ --
Federal Equitable Sharing Program-Narcotic Enforcement Asset	16.000	--	3,144	07/01/07	06/30/08	--	--
Federal Equitable Sharing Program-Narcotic Enforcement Asset	16.000	--	open	07/01/08	06/30/09	15,626	7,496
Drug Enforcement Administration Domestic Cannabis Eradication	16.000	2008-40	20,000	01/01/08	12/31/08	--	20,000

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
<u>Department of Justice (continued)</u>							
Direct Program (continued):							
Drug Enforcement Administration Domestic Cannabis Eradication	16.000	2009-42	\$ 25,000	01/01/09	12/31/09	\$ 25,000	\$ --
			<u>219,130</u>			<u>50,064</u>	<u>310,703</u>
Total Direct			<u>761,181</u>			<u>382,115</u>	<u>642,754</u>
Passed through State Corrections Standard Authority:							
Juvenile Accountability Incentive Block Grant	16.523	179-08	37,309	07/01/08	06/30/09	37,309	37,309
Community Accountability Prevention Services	16.548	402-05	267,792	07/01/05	06/30/06	--	--
Community Accountability Prevention Services	16.548	402-06	267,792	07/01/06	06/30/07	--	--
			<u>572,893</u>			<u>37,309</u>	<u>37,309</u>
Passed through California Emergency Management Agency:							
Threat Management/Stalking Vertical Prosecution	16.523	TM05030390	140,000	10/01/05	09/30/06	--	--
Threat Management/Stalking Vertical Prosecution	16.588	TM07050390	140,000	10/1/07	9/30/08	91,495	32,778
			<u>280,000</u>			<u>91,495</u>	<u>32,778</u>
Passed through National Children's Alliance:							
National Children's Alliance-Program Support	16.541	--	4,250	01/01/05	12/31/05	--	--
National Children's Alliance-Kortzeborn Child Advocacy Center	16.543		10,000	01/01/08	12/31/08	2,327	2,327
National Children's Alliance	16.543	FREN-CA-PA07	10,000	01/01/07	12/31/07	--	--
			<u>24,250</u>			<u>2,327</u>	<u>2,327</u>
Passed through California Emergency Management Agency:							
Anti-Drug Abuse Enforcement Program	16.738	DC 07180390	508,399	07/01/07	06/30/08	346,055	--
Anti-Drug Abuse Enforcement Program	16.738	DC 08190390	374,671	07/01/08	06/30/09	187,470	374,671
			<u>883,070</u>			<u>533,525</u>	<u>374,671</u>
Passed through California Emergency Management Agency:							
VAWA Vertical Prosecution (DA)	16.588	VV06020390	110,000	07/01/06	06/30/07	--	--
VAWA Vertical Prosecution (DA)	16.588	VV05010390	55,000	01/01/06	06/30/06	--	--
VAWA Vertical Prosecution (DA)	16.588	VV04060390	135,981	07/01/04	38,533	--	--
VAWA Vertical Prosecution (DA)	16.588	VV07030390	110,000	07/01/07	39,629	78,824	--
VAWA Vertical Prosecution (DA)	16.588	VV08040390	175,230	07/01/08	39,994	73,312	175,230
			<u>586,211</u>			<u>152,136</u>	<u>175,230</u>

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
<u>Department of Justice (continued)</u>							
Passed through California Emergency Management Agency (continued):							
Elder Abuse Advocacy and Outreach (DA)	16.575	EA07080390	\$ 110,000	10/01/07	09/30/08	\$ 105,026	\$ 28,704
Elder Abuse Advocacy and Outreach (DA)	16.575	EA05060390	110,000	10/01/05	09/30/06	--	--
Elder Abuse Advocacy and Outreach (DA)	16.575	EA04050390	110,000	10/01/04	09/30/05	--	--
Elder Abuse Advocacy and Outreach (DA)	16.575	EA08090390	93,500	10/01/08	09/30/09	47,200	72,887
Victim Witness Assistance (DA)	16.575	VW07260390	463,649	07/01/07	06/30/08	40,125	--
Victim Witness Assistance (DA)	16.575	VW08270390	433,337	07/01/08	06/30/09	111,525	171,770
			<u>1,320,486</u>			<u>303,876</u>	<u>273,361</u>
Total Pass through programs			<u>3,666,910</u>			<u>1,120,668</u>	<u>895,676</u>
Total Department of Justice			<u>\$ 4,428,091</u>			<u>\$ 1,502,783</u>	<u>\$ 1,538,430</u>
<u>Department of Labor</u>							
Direct Program:							
NCOA-Senior Community Service Employment Program	17.235	AD-14144-04-60-38	393,600	07/01/05	06/30/06	--	--
NCOA-Senior Community Service Employment Program	17.235	AD-14144-04-60-38	98,400	07/01/06	09/30/06	--	--
ARRA-Senior Employment	17.235	ES0809-11	41,416	04/01/09	06/30/10	--	1,946
			<u>533,416</u>			<u>--</u>	<u>1,946</u>
Passed through California Department of Aging:							
Special Programs for Aging-Title V	17.235	TV-0708-11	234,419	07/01/07	06/30/08	34,243	--
Special Programs for Aging-Title V	17.235	TV-0809-11	181,967	07/01/08	06/30/09	181,967	181,967
			<u>416,386</u>			<u>216,210</u>	<u>181,967</u>
ARRA - WIA Adult (102)	17.258*	R970568	1,959,619	02/17/09	06/30/11	--	1,274
ARRA - WIA Youth (103)	17.259*	R970568	4,788,879	02/17/09	06/30/11	475,000	789,508
ARRA - WIA DW (105)	17.260*	R970568	3,626,983	02/01/09	06/30/11	--	19,267
WIA Adult (202)	17.258*	R865485	2,132,138	10/01/07	06/30/09	458,504	99,426
WIA Adult (202)	17.258*	R970568	2,778,498	10/01/08	06/30/10	1,204,559	1,700,904
WIA Adult (201)	17.258*	R970568	583,563	07/01/08	06/30/10	583,563	583,563
WIA Adult (499)	17.258*	R865485	306,781	07/01/07	06/30/09	306,781	306,781
WIA Adult (500)	17.258*	R865485	761,093	10/01/07	06/30/09	761,093	761,093
WIA TITLE I 15% ADULT - SPEC PROJ (672)	17.258*	R760349	575,351	02/01/07	12/31/08	141,251	82,253

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term		Revenues Received	Expenditures/ Disbursements
<u>Department of Labor (continued)</u>							
Passed through California Employment Development Department:							
WIA 15% Incentive (113)	17.258*	R865485	\$ 24,092	07/01/07	06/30/09	\$ 24,092	\$ 24,092
WIA Youth (301)	17.259*	R970568	3,641,961	04/01/08	06/30/10	2,116,707	2,660,046
WIA Youth (302)	17.259*	R865485	2,225,058	07/01/07	06/30/09	1,167,693	840,776
WIA DW Formula (501)	17.260*	R970568	766,742	07/01/08	06/30/10	766,742	766,742
WIA DW Formula (502)	17.260*	R865485	652,596	10/01/07	06/30/09	374,438	225,153
WIA DW Formula (502)	17.260*	R970568	1,936,034	10/01/08	06/30/10	1,008,820	1,243,705
WIA 25% DW (306)	17.260*	R970568	86,095	12/01/08	12/31/09	3,000	40,555
WIA 15% DW (429)	17.260*	R970568	262,309	12/01/08	12/31/09	143,000	182,083
WIA Rapid Response-Additional Assistance (527)	17.260*	R865485	250,000	10/01/07	09/30/08	110,600	48,837
WIA Rapid Response (540)	17.260*	R970568	77,571	07/01/08	06/30/09	77,571	77,571
WIA Rapid Response (541)	17.260*	R865485	177,736	10/01/07	06/30/08	23,181	--
WIA Rapid Response (541)	17.260*	R970568	232,713	10/01/08	06/30/09	198,929	232,713
WIA CalGRIP (416)	17.261	R865485	400,000	04/01/08	03/31/10	165,800	190,500
			<u>28,245,812</u>			<u>10,111,324</u>	<u>10,876,842</u>
Total pass through			<u>28,662,198</u>			<u>10,327,534</u>	<u>11,058,809</u>
Total Department of Labor			<u>\$ 29,195,614</u>			<u>\$ 10,327,534</u>	<u>\$ 11,060,755</u>
<u>Department of Transportation</u>							
Direct programs:							
Airport Development Aid Program	20.106	03-06-0250-23	500,000	09/06/06	Open	237,170	161,367
Airport Development Aid Program	20.106	03-06-0250-24	1,583,475	08/03/07	Open	18,952	17,841
Airport Development Aid Program	20.106	03-06-0250-25	741,606	08/20/08	Open	508,713	519,300
Airport Development Aid Program	20.106	03-06-0250-26	298,394	08/20/08	Present	51,571	56,331
			<u>3,123,475</u>			<u>816,406</u>	<u>754,839</u>
Passed through California Department of Boating and Waterways:							
Boating Safety and Enforcement Grant	97.011	07-204-759	80,000	08/01/07	07/31/22	80,000	--
Passed through California Department of Transportation:							
Highway research, planning & construction-							
-Airport Way Bridge No. 29C-187 (220326)	20.205*	BRLOZB-5929 (153)	4,343,297	02/10/97	Ongoing	3,710,356	3,710,356
-Byron Road Resurfacing (220623)	20.205*	STPL-5929 (172)	2,355,000	08/21/06	Ongoing	1,861,252	1,861,252
-Corral Hollow Road Resurfacing (220730)	20.205*	HRRRL-5929 (186)	329,850	07/01/07	Ongoing	152,442	180,420
-Develop Bridge PMP for SJC (220714)	20.205*	BPMP-5929 (170)	88,530	03/16/04	Ongoing	--	--

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Transportation</u> (continued)						
Passed through California Department of Transportation (continued):						
-El Rancho Road Bridge Replacement (220560)	20.205*	BRLO-5929 (163)	\$ 172,800	02/08/05	Ongoing	\$ 20,855 \$ 110,456
-French Camp Road Resurfacing (220723)	20.205*	STPL-5929 (188)	984,453	02/08/08	Ongoing	80,204 10,676
-Grant Line Improvements (220785)	20.205*	STPL-5929 (193)	157,000	11/21/08	Ongoing	-- 13,814
-Harney Lane Improvements (220768)	20.205*	STPL-5929 (191)	140,000	05/13/08	Ongoing	58,845 93,903
Highway research, planning & construction -						
-McBride Road Bridge Rehab (220563)	20.205*	BRLO-5929 (161)	977,969	02/28/05	Ongoing	732,583 733,616
-McHenry Avenue Bridge Replacement (220573)	20.205*	BRLS-5929 (166)	905,174	08/11/05	Ongoing	83,874 225,983
-McHenry Avenue Bridge Replacement (220564)	20.205*	BRLS-5929 (167)	112,000	08/23/05	Ongoing	34,424 58,360
-Santa Fe Road Resurfacing (220786)	20.205*	STPL-5929 (195)	83,000	02/10/09	Ongoing	-- 10,009
-Tracy Blvd Resurfacing (220735)	20.205*	STPL-5929 (189)	1,140,265	03/17/08	Ongoing	960,265 1,050,955
-Wilson Way Bridge No. 29C-048 (220515)	20.205*	BHLS-5929(119)	4,285,036	01/19/01	06/24/08	-- --
-Wilson Way AC Overlay (220729)	20.205*	STPL-5929 (187)	845,261	03/17/08	Ongoing	42,844 24,823
-Woodward Island Ferry Replacement with a Bridge (220567)	20.205*	BRNBIF 5929 (154)	160,000	03/01/04	Ongoing	-- --
			<u>17,079,635</u>			<u>7,737,944</u> <u>8,084,623</u>
Local Assistance-Congestion Mitigation Air Quality (MP)	20.205*	CML-5929 (168)				-- --
Local Assistance-Congestion Mitigation Air Quality (MP)	20.205*	CML-5929 (165)	128,000	07/15/08	09/30/09	118,000 128,000
			<u>128,000</u>			<u>118,000</u> <u>128,000</u>
Total Pass-through			<u>17,287,635</u>			<u>7,935,944</u> <u>8,212,623</u>
Total Department of Transportation			<u>\$ 20,411,110</u>			<u>\$ 8,752,350</u> <u>\$ 8,967,462</u>
<u>Corporation for National and Community Service</u>						
Direct Programs:						
Retired And Senior Volunteer Program (RSVP)	94.002	08SR088300	59,391	07/01/08	06/30/09	59,391 59,391
Total Corporation for National and Community Service			<u>\$ 59,391</u>			<u>\$ 59,391</u> <u>\$ 59,391</u>

*Major Program

COUNTY OF SAN JOAQUIN

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

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA #	Pass-through Grant Number	Award Amount	Term	Revenues Received	Expenditures/ Disbursements
<u>Department of Education</u>						
Passed through California Department of Alcohol And Drug Program:						
SAPT Block Grant -Club Live	84.186	STATE	\$ 15,000	10/01/07 09/30/08	\$ 5,600	\$ 3,750
SAPT Block Grant -Club Live	84.186	STATE	15,000	10/01/08 06/30/10	10,000	11,250
Drug Free Schools-School Based Prevention	84.186	STATE	25,597	07/01/07 06/30/08	--	--
SAPT Block Grant-Friday Night Live	84.186	STATE	15,000	10/01/07 09/30/08	5,600	3,750
SAPT Block Grant-Friday Night Live	84.186	STATE	15,000	10/01/08 06/30/10	10,000	11,250
SAPT Adolescent/Youth Treatment Program	84.186	STATE	45,264	10/01/07 09/30/08	14,173	11,316
SAPT Adolescent/Youth Treatment Program	84.186	STATE	45,264	10/01/08 06/30/10	30,176	33,948
SATTA Additional Discretionary	84.186	STATE	142,508	10/01/07 09/30/08	47,497	35,624
SATTA Additional Discretionary	84.186	STATE	142,508	10/01/08 06/30/10	95,008	106,884
Total Department of Education			\$ 461,141		\$ 218,054	\$ 217,772
<u>Social Security Administration</u>						
Direct Program:						
SSI-Jail Reporting System-Incentive	96.007		36,400	07/01/08 06/30/09	36,400	36,400
Total Social Security Administration			\$ 36,400		\$ 36,400	\$ 36,400
Total Federal Awards Excluding Loans			<u>\$ 226,604,447</u>		<u>\$ 206,262,897</u>	<u>\$ 329,340,707</u>
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>						
<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	N/A N/A		\$ 9,233,819
Home Investment Partnerships Program	14.239*	--	N/A	N/A N/A		16,631,952
Disaster Recovery Initiative Program	14.239*	--	N/A	N/A N/A		114,615
Total U.S. Department of Housing and Urban Development						<u>\$ 25,980,386</u>
<u>Department of Commerce</u>						
Direct Program:						
Industrial Revolving Loan Fund	11.307	--	N/A	N/A N/A		\$ 4,383,876
Federal Loan Balances with a Continuing Compliance Requirement						<u>30,364,262</u>
Total Expenditures of Federal Awards Including Loans						<u>\$ 359,704,969</u>

*Major Program

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

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 prepared on an accrual 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*.

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, 2009:

Federal CFDA#	Program Title	Amount Outstanding	
		July 1, 2008	June 30, 2009
11.307	Industrial Revolving Loan Fund	\$ 4,383,876	\$ 4,857,857
14.218	Community Development Block Grant Program	9,233,819	9,160,443
14.239	HOME Investment Partnerships Program	16,631,952	17,549,216
14.218	Disaster Recovery Initiative Program	114,615	1,161,845
	Totals	<u>\$ 30,364,262</u>	<u>\$ 32,729,361</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

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>Expenditures</u>

Supplemental Nutrition Assistance Program (SNAP) Cluster:

10.551	Supplemental Nutrition Assistance Program	\$104,316,135
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	<u>4,173,660</u>
	Total	<u>\$108,489,795</u>

WIA Cluster

17.258	WIA – Adult	\$ 3,558,112
17.258	ARRA – WIA Adult	1,274
17.259	WIA – Youth	3,500,822
17.259	ARRA - WIA Youth	789,508
17.260	WIA – Dislocated Workers	2,817,359
17.260	ARRA – WIA Dislocated Workers	<u>19,267</u>
	Total	<u>\$ 10,686,342</u>

Aging Cluster

93.044	Special Programs for Aging – Title III B	752,362
93.045	Special Programs for Aging – Title III C-1 & 2	849,680
93.053	Nutrition Services Incentive Program/USDA	146,452
93.705	ARRA–Aging Home-Delivered Nutrition Services for States	38
93.707	ARRA-Aging Congregate Nutrition Services for States	<u>38</u>
	Total	<u>\$ 1,748,570</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2009

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

Emergency Food Assistance Program Cluster

10.568	Emergency Food Assistance Program (Administrative Costs)	\$ 169,245
10.569	Emergency Food Assistance Program (Food Commodities)	<u>1,163,856</u>
	Total	<u>\$ 1,333,101</u>

Homeland Security Cluster:

97.073	State Homeland Security Grant	\$ 118,801
97.074	Law Enforcement Terrorism Prevention Program	<u>126,732</u>
	Total	<u>\$ 245,533</u>

Note 7: **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>
10.576	\$ 8,180	\$ --
17.235	181,967	--
17.235 (ARRA)	1,946	--
93.041	9,892	--
93.042	29,904	--
93.043	30,968	--
93.044	752,362	--
93.045	849,680	52,150
93.052	300,542	--
93.053	146,452	--
93.705	38	--
93.707	38	--
93.778 (MS-0607-22)	3,886	--
93.778 (MS-0809-22)	771,300	--
Ombudsman Initiative	--	31,879
Community-Based Services Program	<u>--</u>	<u>340,275</u>
	<u>\$ 3,087,155</u>	<u>\$ 424,304</u>

COUNTY OF SAN JOAQUIN

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2009

Note 8: **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 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	Industrial Revolving Loan Fund	\$ 160,000
17.258 – 17.260	WIA Cluster	1,125,088
14.218 – 14.239	Community Development Block Grant Program	5,804,882
93.043– 93.053	Aging Cluster	597,188
93.600	Head Start Child Development Council, Inc.	22,328,093
93.778	Medi-Cal Assistance – Substance Abuse	425,531
93.778– 93.994	Public Health Services	3,311,918
93.958	SAMHSA (ADAMHA) Block Grant	675,810
97.078	Buffer Zone Protection Program	<u>179,550</u>
	Total	<u>\$ 34,608,060</u>

Note 10: **Total Federal Awards Expended by CFDA Number**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards presents totals of all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below:

<u>CFDA No.</u>	<u>Total Federal Expenditures</u>
93.778	\$ 10,739,726

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

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. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 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

- | | |
|--|---|
| 10.551, 10.561 | SNAP Cluster |
| 10.557 | WIC Program |
| 10.568, 10.569 | Emergency Food Assistance Program Cluster |
| 14.239 | HOME Investment Partnerships Program |
| 17.258, 17.259, 17.260 | WIA Cluster |
| 20.205 | Highway Planning and Construction |
| 93.044, 93.045, 93.053, 93.705, 93.707 | Aging Cluster |
| 93.563 | Child Support Enforcement |
| 93.558 | Temporary Assistance for Needy Families |
| 93.658 | Foster Care--Title IV-E |
| 93.659 | Adoption Assistance |
| 93.778 | Medical Assistance Program |

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2009

Section 1 (continued)

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

Receivables	Finding 09-FS-1
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Section 3

Federal Award Findings and Questioned Costs

CFDA 14.239	Finding 09-SA-1
CFDA 93.558	Finding 09-SA-2
CFDA 93.558	Finding 09-SA-3
CFDA 93.778	Finding 09-SA-4

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Financial Statement Findings
For the Year Ended June 30, 2009

Program

Findings/Noncompliance

Finding 09-FS-1

Receivables

Reporting Requirement: Significant Deficiency

Criteria

Receivables should include all authentic obligations of third parties owed to the County as of year end in accordance with the appropriate revenue recognition policies.

Condition

The County operates on a cash basis throughout the year, utilizing year-end closing procedures to account for the balance of receivables after year-end. This process includes assigning subsequent cash collections a class code of "1" or "2", with the "1's" being accrued to the previous year, and the "2's" being recorded in the current year.

During our testing of the County's internal controls over receivables, we noted one exception in our sample of 29 where an item was not accrued but it should have been accrued. The error rate of 3.4% in the sample exceeded our maximum tolerable deviation rate in the population. As a result we concluded that we could not rely on internal controls over the receivable process to reduce other account balance testing.

Our account balance testing included selecting transactions of significant amounts from the population of "1"s and "2"s. During our testing we noted a significant amount was recorded as a "2" (not accrued), but it should have been accrued. Based on a review of supporting documentation and discussions with accounting staff, we concluded that the amounts were initially determined to be accruals but the class code was input into the system incorrectly, resulting in these items not being accrued.

Cause

Staff who perform the assigning of the class codes are not adequately trained to understand revenue recognition principles necessary to determine whether an item should be a "1" or a "2". Although spot checks are performed on the population of "1"s and "2"s, the County does not have an adequate control to insure data input corrections were accurate.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Financial Statement Findings
For the Year Ended June 30, 2009

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 09-FS-1 (continued)	<p><u>Effect of Condition</u></p> <p>The results of our audit indicated receivables to be understated by \$2 million.</p> <p><u>Recommendation</u></p> <p>We recommend that the County provide more training to individuals with the responsibility of assigning class codes to revenue transactions. Additionally, we also recommend that the County implement a review structure to provide the best possible assurance of correcting any mistakes.</p> <p><u>Management's Response</u></p> <p>The County agrees with the recommendation and will take steps to ensure that individuals responsible for assigning class codes to revenue transactions receive adequate training. The County will also implement an additional layer of review to help minimize the possibility of mistakes.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
Finding 09-SA-1 HOME Investment Partnerships Program CFDA 14.239	<i>Federal Grantor:</i> U.S. Department of Housing and Urban Development <i>Pass-Through Entity:</i> None <i>Compliance Requirement:</i> Subrecipient Monitoring <i>Reporting Requirement:</i> Material Weakness; Material Non-Compliance in Relation at Compliance Requirement Level
Award No. M04-UC-06-0009 M06-UC-06-0009 M07-UC-06-0009 M08-UC-06-0009 Year: 2008/2009	<u>Criteria</u> The OMB Compliance Supplement states that grantees are responsible for an ongoing monitoring of subrecipients. This should not to be a one-time event. Each subrecipient should be monitored at least once every two years. Some of the activities to monitor include compliance with regulations and requirements, ensuring that subrecipients achieve their performance objectives within schedule and budget, and taking appropriate action when performance problems arise. The OMB Compliance Supplement also requires that grantees obtain the Single Audit reports of the subrecipients that are required to have one.
	<u>Condition</u> We found that the County has a process in place to monitor subrecipients but that it had not been implemented in a timely manner for the subrecipient of HOME funds in the fiscal year under audit. We also found that the County has not obtained a Single Audit report from the current year’s subrecipient since fiscal year 2006.
	<u>Questioned Costs</u> No costs are questioned.
	<u>Perspective</u> We found that the County obtained Single Audit reports from subrecipients in the initial year that they began to work with them but not in subsequent years.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
Finding 09-SA-1 (continued) HOME Investment Partnerships Program CFDA 14.239	<p><u>Effect of Condition</u></p> <p>The County is ultimately responsible for compliance with rules and regulations by its subrecipients. Without regular monitoring, the County might not be aware of problems with compliance or performance by its subrecipients.</p> <p><u>Recommendation</u></p> <p>We recommend that the County review the requirements of subrecipient monitoring and revise their monitoring plan to be compliant with those requirements. We also recommend that this monitoring plan be implemented more consistently from year to year.</p> <p><u>Corrective Action Plan</u></p> <p>The County will review and revise its monitoring plan as required to insure compliance with HOME Program requirements and conduct subrecipient monitorings as required by HOME Program regulations. Further, HOME Program subrecipients that meet Single Audit thresholds in periods where HOME funding is expended will be required to submit Single Audit reports to the County.</p> <p>The contact person for this corrective action plan is the Chief Deputy Director and can be reached at 209.468.3065.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
Finding 09-SA-2 Temporary Assistance for Needy Families (TANF) CFDA 93.558	<i>Federal Grantor:</i> U.S. Department of Health and Human Services <i>Pass-Through Entity:</i> State Department of Social Services <i>Compliance Requirement:</i> Eligibility/Special Tests (IEVS) <i>Reporting Requirement:</i> Significant Deficiency
Award No. n/a Year: 2008/2009	<u>Criteria</u> As required by § 1137 of the Social Security Act, income and benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must 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 level of assistance, benefits or services.
	<u>Condition</u> We tested twenty-nine cases and noted that two cases did not have any current IEVS documents at all.
	<u>Questioned Costs</u> No costs are questioned.
	<u>Perspective</u> We noted that the IEVS were not current for two individuals. We tested for 112 individuals requiring a current IEVS. That means we tested for 112 IEVS with two current IEVS missing. The exception rate for the sample was $2 / 112 = 1.79\%$.
	<u>Effect of Condition</u> The IEVS system is an elaborate, federally-mandated system which compiles government information for the purpose of tracking federal program eligibility data. Not requesting and using IEVS in eligibility determination can result in individuals receiving benefits to which they are not entitled.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
<p>Finding 09-SA-2 (continued)</p> <p>Temporary Assistance for Needy Families (TANF) CFDA 93.558</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 communicate a policy designed to ensure that IEVS information is requested, received, and reviewed and that this review is documented in each case.</p> <p><u>Corrective Action Plan</u></p> <p>The findings have been corrected by the Eligibility Worker and the importance of completing and reviewing IEVS reports were reinforced with all Eligibility Staff.</p> <p>Effective 3/1/2010, San Joaquin County has migrated to a new computer system. Our new system, C-IV, automatically requests Applicant IEVS when a new case or person is added to the C-IV system. IEVS reports will no longer be distributed in paper format. Workers will be able to view the IEVS abstracts in the C-IV system. Eligibility Workers are required to validate the IEVS information, indicate if there are any discrepancies, and are allowed to enter additional information in a provided text box. When the EW has reviewed the IEVS report, and indicated if there are any discrepancies, C-IV will automatically enter a <i>Reviewed Date</i>. San Joaquin County is requiring workers to also enter a journal entry when a discrepancy on the IEVS report is found. C-IV will automatically run a Recipient IEVS report throughout the year. San Joaquin County will request a new IEVS at renewal through MEDS for any individuals in which an applicant IEVS report is not found to be on file.</p> <p>The contact person for this corrective action plan is the Management Services Administrator and can be reached at 209.468.1145.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
Finding 09-SA-3 Temporary Assistance for Needy Families (TANF) CFDA 93.558	<i>Federal Grantor:</i> U.S. Department of Health and Human Services <i>Pass-Through Entity:</i> State Department of Social Services <i>Compliance Requirement:</i> Eligibility <i>Reporting Requirement:</i> Significant Deficiency <u>Criteria</u>
Award No. n/a Year: 2008/2009	The California State Department of Social Services in administrating the California State Plan for Temporary Assistance of Needy Families (TANF) adopted regulations for the administration of the State Plan and published these regulations in the <i>California Department of Social Services Manual of Policies and Procedures</i> . These regulations require that an individual applying for TANF provide a birth certificate or other enumerated, alternate documents to show birth, age, and citizenship. <u>Condition</u> We tested eligibility in 29 TANF cases. In two cases the case files did not contain a birth certificate or one of the other enumerated, alternate documents under the <i>California Department of Social Services Manual of Policies and Procedures</i> , to show birth, age, and citizenship for an individual active on the case. <u>Questioned Costs</u> No costs are questioned. <u>Perspective</u> It appears the County neglected to make the individuals applying for Federal assistance provide a legal document proving they are citizens of the United States prior to providing them assistance from Federal funds in some instances. We tested for 112 individuals requiring a document to verify citizenship. That means we tested for 112 documents with two documents missing. The exception rate for the sample was $2 / 112 = 1.79\%$.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
Finding 09-SA-3 (continued) Temporary Assistance for Needy Families (TANF) CFDA 93.558	<p><u>Effect of the Condition</u></p> <p>Birth certificates or acceptable alternative documents provide vital and reliable information about TANF applicants. Without such documents to prove applicant’s birth, citizenship and age, fraud in the number of individuals in a family, critical age distinctions, and possibly citizenship may be difficult to detect, resulting in individuals being granted TANF benefits to which they are not entitled under federal law.</p> <p><u>Recommendation</u></p> <p>We recommend that the County review the requirement of obtaining the required legal documents to establish an individual’s citizenship prior to awarding Federal Temporary Assistance for Needy Families (TANF) eligibility with County personnel who initiate TANF eligibility applications.</p> <p><u>Corrective Action Plan</u></p> <p>The audit findings have been corrected by the Eligibility Worker and the importance of obtaining proof of citizenship for all individuals applying for TANF has been reinforced with Eligibility Staff.</p> <p>Effective 3/1/2010, San Joaquin County has migrated to a new computer system. C-IV, our new system, has tools the worker can use to better manage their caseload. When the worker is unable to verify citizenship at application, and has granted the individual an extension to provide, they will set themselves a “task” to remind them when the verification is due. A “task” is a reminder to the worker that an activity needs to be completed. If the worker does not clear the “task” by the due date, it becomes overdue. The Supervisor can view the Overdue Tasks Report to monitor and ensure of timely case processing.</p> <p>The contact person for this corrective action plan is the Management Services Administrator and can be reached at 209.468.1145.</p>

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
Finding 09-SA-4	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Medical Assistance Program CFDA 93.778	<i>Pass-Through Entity: State Department of Health Care Services</i>
	<i>Compliance Requirement: Eligibility</i>
	<i>Reporting Requirement: Material Weakness; Material Non-Compliance in Relation at Compliance Requirement Level</i>
Award No. N/A Year: 2007-2008	<u>Criteria</u> 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. <u>Condition</u> We tested twenty-nine cases and noted that five cases did not have any current IEVS documents at all and one case that had a current IEVS but it was not signed and dated by the Eligibility Worker for at least one assisted member of the family. <u>Questioned Costs</u> No costs are questioned. <u>Perspective</u> We noted that the IEVS were not current for or not signed and dated by the Eligibility Worker for 8 individuals. We tested for 83 individuals requiring a current IEVS. That means we tested for 83 IEVS with 8 current IEVS missing or not signed and dated by the Eligibility Worker. The exception rate for the sample was $8 / 83 = 9.64\%$.

COUNTY OF SAN JOAQUIN

Schedule of Findings and Questioned Costs
Federal Award Findings and Questioned Costs
For the Year Ended June 30, 2009

Program	Findings/Noncompliance
Finding 09-SA-4 (continued) Medical Assistance Program CFDA 93.778	<p data-bbox="469 394 721 422"><u>Effect of Condition</u></p> <p data-bbox="469 464 1406 527">The effect of the exceptions enumerated above is that clients could receive medical care under this program to which they are not entitled.</p> <p data-bbox="469 569 699 596"><u>Recommendation</u></p> <p data-bbox="469 638 1406 774">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.</p> <p data-bbox="469 816 768 844"><u>Corrective Action Plan</u></p> <p data-bbox="469 886 1406 984">The audit findings have been corrected and the importance of completing and reviewing IEVS reports were reinforced with all Eligibility Staff.</p> <p data-bbox="469 1026 1406 1545">Effective 3/1/2010, San Joaquin County has migrated to a new computer system. Our new system, C-IV, automatically requests Applicant IEVS when a new case or person is added to the C-IV system. IEVS reports will no longer be distributed in paper format. Workers will be able to view the IEVS abstracts in the C-IV system. Eligibility Workers are required to validate the IEVS information, indicate if there are any discrepancies, and are allowed to enter additional information in a provided text box. When the EW has reviewed the IEVS report, and indicated if there are any discrepancies, C-IV will automatically enter a <i>Reviewed Date</i>. San Joaquin County is requiring workers to also enter a journal entry when a discrepancy on the IEVS report is found. C-IV will automatically run Recipient IEVS report throughout the year. San Joaquin County will request a new IEVS at renewal through MEDS for any individuals in which recipient IEVS reports are not automatically processed (sanctioned individuals, convicted drug felons, newborns).</p> <p data-bbox="469 1587 1406 1791">In December, 2009 San Joaquin County formed a Medi-Cal Eligibility Quality Control Committee to raise awareness and work toward the prevention of errors in Medi-Cal case processing. Out of the committee have come two case review forms to be utilized by the EW when reviewing a Medi-Cal case. The requirement to have a current IEVS report on file for all aided family members is prominent on both forms.</p> <p data-bbox="469 1833 1406 1894">The contact person for this corrective action plan is the Management Services Administrator and can be reached at 209.468.1145.</p>

COUNTY OF SAN JOAQUIN

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

Audit Reference Number	Status of Prior Year Audit Findings
Finding 05-2	<u>Recommendation</u>
CFDA 93.558 Temporary Assistance for Needy Families Award No. N/A Year: 2006/2007	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> Implemented.
Finding 06-1	<u>Recommendation</u>
CFDA 10.551 & 10.561 Food Stamps, SAWS Administration, and NAFS Non-Assistance Food Stamps Award No. N/A Year: 2005/2006	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> Implemented.

COUNTY OF SAN JOAQUIN

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

Audit Reference Number	Status of Prior Year Audit Findings
Finding 07-SA-1	<u>Recommendation</u>
Temporary Assistance for Needy Families (TANF) CFDA 93.558	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.
Award No. N/A Year: 2006/2007	<u>Status</u>
	Not implemented. This finding is renumbered to 09-SA-2 because we had the same finding for the current year audit as well.
Finding 07-SA-2	<u>Recommendation</u>
Temporary Assistance for Needy Families (TANF) CFDA 93.558	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.
Award No. N/A Year: 2006/2007	<u>Status</u>
	<i>Welfare-to-Work.</i>
	Implemented.

COUNTY OF SAN JOAQUIN

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

Audit Reference Number	Status of Prior Year Audit Findings
Finding 08-SA-1	<u>Recommendation</u>
Medical Assistance Program CFDA 93.778	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.
Award No. N/A Year: 2007/2008	<u>Status</u>
	<i>IEVS:</i>
	Not implemented. This finding is renumbered to 09-SA-4 because we had the same finding for the current year audit as well.
	<i>Documentation of Income:</i>
	Implemented.
Finding 08-SA-2	<u>Recommendation</u>
Child Support Enforcement CFDA 93.563	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.
Award No. N/A Year: 2007/2008	<u>Status</u>
	Implemented.

**SUPPLEMENTAL STATEMENTS
OF REVENUE AND EXPENDITURES**

COUNTY OF SAN JOAQUIN

Community Services Block Grant
 San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 07F-4884 (CSBG Disaster Preparedness - \$24,500)
 For the Period September 15, 2007 through September 14, 2008

	<u>July 1, 2007 through June 30, 2008</u>	<u>July 1, 2008 through Dec. 31, 2008</u>	<u>Total Audited Costs</u>	<u>Total Reported Expenses</u>	<u>Total Budget</u>
<u>Revenue</u>					
Grant Revenue	\$ --	\$ 24,500	\$ 24,500	\$ --	\$ --
County General Fund Support	80	--	80	--	--
Accrued Grant Revenue	23,520	(23,520)	--	--	--
Total Revenue	<u>\$ 23,600</u>	<u>\$ 980</u>	<u>\$ 24,580</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Professional Services	<u>\$ 23,600</u>	<u>\$ 980</u>	<u>\$ 24,580</u>	<u>\$ 24,500</u>	<u>\$ 24,500</u>
Subtotal Administrative Costs	<u>23,600</u>	<u>980</u>	<u>24,580</u>	<u>24,500</u>	<u>24,500</u>
Total Expenditures	<u>\$ 23,600</u>	<u>\$ 980</u>	<u>\$ 24,580</u>	<u>\$ 24,500</u>	<u>\$ 24,500</u>

COUNTY OF SAN JOAQUIN

Community Services Block Grant San Joaquin County Department of Aging and Community Services Supplemental Statement of Revenue and Expenditures CSD Contract No. 08F-4939 (CSBG - \$1,762,735) For the Period January 1, 2008 through December 31, 2009

	Jan. 1, 2008 through June 30, 2008	July 1, 2008 through Dec. 31, 2008	Jan. 1, 2009 through June 30, 2009	July 1, 2009 through Dec. 31, 2009	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>							
Grant Revenue	\$ 125,278	\$ 725,352	\$ 357,264	\$ --	\$ 1,207,894	\$ --	\$ --
County General Fund Support	440,290	741,433	811,749	--	1,993,472	--	--
Accrued Grant Revenue	329,723	(329,723)	--	--	--	--	--
Total Revenue	\$ 895,291	\$ 1,137,062	\$ 1,169,013	\$ --	\$ 3,201,366	\$ --	\$ --
<u>Expenditures</u>							
ADMINISTRATIVE COSTS:							
Salaries and Wages	\$ 119,939	\$ 128,568	\$ 127,830	\$ --	\$ 376,337	\$ 277,300	\$ 330,172
Fringe Benefits	58,149	63,041	59,053	--	180,243	127,148	157,890
Operating Expenses & Equipment	31,935	27,374	41,391	--	100,700	74,695	65,636
Other Costs	9,629	8,354	8,396	--	26,379	15,186	53,392
Subtotal Administrative Costs	219,652	227,337	236,670	--	683,659	494,329	607,090
PROGRAM COSTS:							
Salaries and Wages	325,602	463,602	511,425	--	1,300,629	723,245	624,372
Fringe Benefits	131,861	195,038	209,355	--	536,254	307,494	273,180
Operating Expenses & Equipment	181,145	219,642	179,235	--	580,022	236,298	161,788
Other Costs	37,031	31,443	32,328	--	100,802	62,818	96,305
Subtotal Program Costs	675,639	909,725	932,343	--	2,517,707	1,329,855	1,155,645
Total Expenditures	\$ 895,291	\$ 1,137,062	\$ 1,169,013	\$ --	\$ 3,201,366	\$ 1,824,184	\$ 1,762,735

COUNTY OF SAN JOAQUIN

Department of Energy
 San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 07C-1683 (DOE - \$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	Adjustment to Prior Period Ending 4/30/08	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>						
Grant Revenue	\$ --	\$ 142,449	\$ --	\$ 142,449	\$ --	\$ --
County General Fund Support	--	3,383	--	3,383	--	--
Accrued Grant Revenue	91	(91)	--	--	--	--
Grant Revenues Rolled to Future Contract	--	--	(3,921)	(3,921)	--	--
Total Revenue	\$ 91	\$ 145,741	\$ (3,921)	\$ 141,911	\$ --	\$ --
<u>Expenditures</u>						
ADMINISTRATIVE COSTS:						
Administrative Costs (641)	\$ 91	\$ 11,507	\$ --	\$ 11,598	\$ 8,350	\$ 8,350
Subtotal Administrative Costs	91	11,507	--	11,598	8,350	8,350
PROGRAM COSTS:						
Direct Program Activities/Health & Safety (642)	--	127,586	(3,921)	123,665	128,153	127,586
Intake (644)	--	1,729	--	1,729	1,656	1,656
Liability Insurance (642)	--	635	1	636	636	636
Outreach (645)	--	1,473	--	1,473	1,411	1,411
Workers Compensation (642)	--	2,811	(1)	2,810	2,810	2,810
Subtotal Program Costs	--	134,234	(3,921)	130,313	134,666	134,099
Total Expenditures	\$ 91	\$ 145,741	\$ (3,921)	\$ 141,911	\$ 143,016	\$ 142,449

COUNTY OF SAN JOAQUIN

Department of Energy
 San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 08C-1733 (DOE - \$151,960)
 For the Period July 1, 2008 through June 30, 2009

	July 1, 2008 through June 30, 2009	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>				
Grant Revenue	\$ 82,440	\$ 82,440	\$ --	\$ --
County General Fund Support	28,488	28,488	--	--
Accrued Grant Revenue	69,094	69,094	--	--
Grant Revenues Rolled Over from Prior Year	3,921	3,921	--	--
Total Revenue	<u>\$ 183,943</u>	<u>\$ 183,943</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Expenditures</u>				
ADMINISTRATIVE COSTS:				
Administrative Costs (651)	\$ 22,083	\$ 22,083	\$ 15,005	\$ 15,005
Subtotal Administrative Costs	<u>22,083</u>	<u>22,083</u>	<u>15,005</u>	<u>15,005</u>
PROGRAM COSTS:				
Direct Program Activities/Health & Safety (652)	149,248	149,248	129,025	127,220
Intake (654)	3,774	3,774	3,400	3,400
Liability Insurance (652 & 654)	228	228	228	635
Outreach (655)	7,634	7,634	2,900	2,900
Workers Compensation (652 & 654)	976	976	976	2,800
Subtotal Program Costs	<u>161,860</u>	<u>161,860</u>	<u>136,529</u>	<u>136,955</u>
Total Expenditures	<u>\$ 183,943</u>	<u>\$ 183,943</u>	<u>\$ 151,534</u>	<u>\$ 151,960</u>

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services

Supplemental Statement of Revenue and Expenditures

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

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	July 1, 2008 through Dec. 31, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue							
Grant Revenue	\$ 216,514	\$ 595,889	\$ 186,851	\$ 162,730	\$ 1,161,984	\$ --	\$ --
County General Fund Support	--	172,171	40	(37,177)	135,034	--	--
Accrued Grant Revenue	21,427	18,753	(40,143)	(37)	--	--	--
Deferred Grant Revenue	--	--	(600)	600	--	--	--
Interest Income	--	51,592	48,115	--	99,707	--	--
Other Revenue	--	1,135	1,961	--	3,096	--	--
Grant Revenues Rolled over from Prior Contract	239,264	--	--	--	239,264	--	--
Grant Revenues Rolled 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>\$ 126,116</u>	<u>\$ 1,297,018</u>	<u>\$ --</u>	<u>\$ --</u>
Expenditures							
ADMINISTRATIVE COSTS:							
Administrative Costs (551)	\$ 37,947	\$ 60,256	\$ --	\$ 12,111	\$ 110,314	\$ 92,190	\$ 92,190
Subtotal Administrative Costs	<u>37,947</u>	<u>60,256</u>	<u>--</u>	<u>12,111</u>	<u>110,314</u>	<u>92,190</u>	<u>92,190</u>
PROGRAM COSTS:							
Intake (550)	15,065	6,046	--	2,877	23,988	21,575	20,645
Direct Program Activities (552)	336,533	696,147	40	109,075	1,141,795	1,027,298	969,387
Outreach/Training (562)	--	10,801	--	2,053	12,854	12,854	72,258
W/C & Liability Insurance (552)	1,167	6,900	--	--	8,067	8,067	7,504
Subtotal Program Costs	<u>352,765</u>	<u>719,894</u>	<u>40</u>	<u>114,005</u>	<u>1,186,704</u>	<u>1,069,794</u>	<u>1,069,794</u>
Total Expenditures	<u>\$ 390,712</u>	<u>\$ 780,150</u>	<u>\$ 40</u>	<u>\$ 126,116</u>	<u>\$ 1,297,018</u>	<u>\$ 1,161,984</u>	<u>\$ 1,161,984</u>

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services

Supplemental Statement of Revenue and Expenditures

CSD Contract No. 06B-5387 (HEAP/ECIP - \$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	July 1, 2008 through Dec. 31, 2008	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue							
Grant Revenue	\$ 110,538	\$ 370,321	\$ 81,805	\$ 33,636	\$ 596,300	\$ --	\$ --
County General Fund Support	--	19,076	--	--	19,076	--	--
Accrued Grant Revenue	68,140	(68,140)	--	--	--	--	--
Deferred Grant Revenue	--	69,339	(76,708)	(2,951)	(10,320)	--	--
Total Revenue	<u>\$ 178,678</u>	<u>\$ 390,596</u>	<u>\$ 5,097</u>	<u>\$ 30,685</u>	<u>\$ 605,056</u>	<u>\$ --</u>	<u>\$ --</u>
Expenditures							
ADMINISTRATIVE COSTS:							
Administrative Costs	\$ 39,527	\$ 82,756	\$ --	\$ --	\$ 122,283	\$ 103,207	\$ 103,207
Energy Automation Set Aside	--	--	--	30,685	30,685	30,685	34,410
Subtotal Administrative Costs	<u>39,527</u>	<u>82,756</u>	<u>--</u>	<u>30,685</u>	<u>152,968</u>	<u>133,892</u>	<u>137,617</u>
PROGRAM COSTS:							
Assurance 16	62,790	144,928	--	--	207,718	207,718	215,279
HEAP/ECIP Intake	18,459	41,230	--	--	59,689	59,689	60,436
ECIP							
Outreach	9,822	28,715	--	--	38,537	38,537	43,657
Liability/Casualty Insurance	--	55	--	--	55	55	55
Workers Compensation	--	371	--	--	371	371	433
Wood/Propane/Oil Payments	8,750	4,050	--	--	12,800	12,800	12,800
Heating & Cooling	--	11,625	5,097	--	16,722	16,722	18,437
HEAP							
Outreach -HEAP & Energy Edu.	33,030	76,866	--	--	109,896	120,217	117,265
Wood/Propane/Oil Pmnts-HEAP	6,300	--	--	--	6,300	6,300	8,013
Subtotal Program Costs	<u>139,151</u>	<u>307,840</u>	<u>5,097</u>	<u>--</u>	<u>452,088</u>	<u>462,409</u>	<u>476,375</u>
Total Expenditures	<u>\$ 178,678</u>	<u>\$ 390,596</u>	<u>\$ 5,097</u>	<u>\$ 30,685</u>	<u>\$ 605,056</u>	<u>\$ 596,301</u>	<u>\$ 613,992</u>

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services Supplemental Statement of Revenue and Expenditures CSD Contract No. 07B-5437 (LIHEAP Weatherization - \$683,887) For the Period January 1, 2007 through April 30, 2008

	Jan. 1, 2007 through June 30, 2007	Adjustment to Prior Period Ending 6/30/07	July 1, 2007 through April 30, 2008	Adjustment to Prior Period Ending 6/30/08	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue							
Grant Revenue	\$ --	\$ --	\$ 683,887	\$ --	\$ 683,887	\$ --	\$ --
County General Fund Support	--	--	56,362	(2)	56,360	--	--
Accrued Grant Revenue	2,526	3,405	(5,931)	--	--	--	--
Deferred Grant Revenue	(142,478)	(3,405)	145,881	2	--	--	--
Grant Revenues Rolled over from Prior Contract	145,883	--	196,184	--	342,067	--	--
Grant Revenues Rolled to Future Contract	--	--	(342,067)	--	(342,067)	--	--
Total Revenue	\$ 5,931	\$ --	\$ 734,316	\$ --	\$ 740,247	\$ --	\$ --
Expenditures							
ADMINISTRATIVE COSTS:							
Administrative Costs (551)	\$ 397	\$ --	\$ 57,961	\$ --	\$ 58,358	\$ 54,166	\$ 54,166
Subtotal Administrative Costs	397	--	57,961	--	58,358	54,166	54,166
OTHER PROGRAM COSTS:							
Liability Insurance (572)	2,007	--	1,625	--	3,632	2,100	2,100
Subtotal Other Program Costs	2,007	--	1,625	--	3,632	2,100	2,100
PROGRAM COSTS:							
Intake (570)	122	--	9,609	--	9,731	9,693	9,693
Direct Program Activities (572)	3,405	--	647,942	--	651,347	606,394	600,747
Outreach (582)	--	--	9,998	--	9,998	9,998	10,000
Workers Compensation (572)	--	--	7,181	--	7,181	7,181	7,181
Subtotal Program Costs	3,527	--	674,730	--	678,257	633,266	627,621
Total Expenditures	\$ 5,931	\$ --	\$ 734,316	\$ --	\$ 740,247	\$ 689,532	\$ 683,887

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services

Supplemental Statement of Revenue and Expenditures

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

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

	Jan. 1, 2007 through June 30, 2007	July 1, 2007 through April 30, 2008	Adjusment to Prior Period Ending 6/30/08	Total Audited Costs	Total Reported Expenses	Total Budget
Revenue						
Grant Revenue	\$ 6,000	\$ 351,263	\$ 1,950	\$ 359,213	\$ --	\$ --
County General Fund Support	--	2,940	(728)	2,212	--	--
Accrued Grant Revenue	4,871	(3,649)	(1,222)	--	--	--
Total Revenue	\$ 10,871	\$ 350,554	\$ --	\$ 361,425	\$ --	\$ --
Expenditures						
ADMINISTRATIVE COSTS:						
Administrative Costs	\$ 361	\$ 102,401	\$ --	\$ 102,762	\$ 100,550	\$ 100,550
Subtotal Administrative Costs	361	102,401	--	102,762	100,550	100,550
PROGRAM COSTS:						
Assurance 16	534	118,908	--	119,442	119,442	126,321
HEAP/ECIP Intake	174	38,491	--	38,665	38,665	43,058
ECIP						
Outreach	--	28,096	--	28,096	28,096	30,714
Liability/Casualty Insurance	71	132	--	203	203	203
Workers Compensation	--	581	--	581	581	581
Wood/Propane/Oil Payments	--	6,500	--	6,500	6,500	15,641
Heating & Cooling	--	6,728	--	6,728	6,728	7,234
HEAP						
Outreach -HEAP & Energy Edu.	231	37,717	--	37,948	37,948	76,932
Wood/Propane/Oil Pmnts-HEAP	9,500	11,000	--	20,500	20,500	20,534
Subtotal Program Costs	10,510	248,153	--	258,663	258,663	321,218
Total Expenditures	\$ 10,871	\$ 350,554	\$ --	\$ 361,425	\$ 359,213	\$ 421,768

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 08B-5487 (LIHEAP Weatherization - \$972,597)
 For the Period January 1, 2008 through March 31, 2009

	Jan. 1, 2008 through June 30, 2008	July 1, 2008 through March 31, 2009	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue	\$ 145,215	\$ 827,382	\$ 972,597	\$ --	\$ --
County General Fund Support	14,579	95,500	110,079	--	--
Accrued Grant Revenue	35,956	(35,956)	--	--	--
Interest Income	--	17,911	17,911	--	--
Grant Revenues Rolled over from Prior Contract	342,067	--	342,067	--	--
Grant Revenues Rolled to Future Contract	(185,038)	(174,940)	(359,978)	--	--
Total Revenue	\$ 352,779	\$ 729,897	\$ 1,082,676	\$ --	\$ --
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (701)	\$ 29,261	\$ 73,962	\$ 103,223	\$ 76,890	\$ 76,890
Subtotal Administrative Costs	29,261	73,962	103,223	76,890	76,890
OTHER PROGRAM COSTS:					
Liability Insurance (702)	--	1,609	1,609	1,274	1,274
Training (713)	3,660	360	4,020	4,500	4,500
Subtotal Other Program Costs	3,660	1,969	5,629	5,774	5,774
PROGRAM COSTS:					
Intake (700)	6,085	15,739	21,824	19,223	19,223
Direct Program Activities (702)	309,282	617,734	927,016	846,483	845,755
Outreach (712)	4,491	13,593	18,084	18,056	18,056
Workers Compensation (702)	--	6,900	6,900	6,899	6,899
Subtotal Program Costs	319,858	653,966	973,824	890,661	889,933
Total Expenditures	\$ 352,779	\$ 729,897	\$ 1,082,676	\$ 973,325	\$ 972,597

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services

Supplemental Statement of Revenue and Expenditures

CSD Contract No. 08B-5487 (HEAP/ECIP - \$558,041)

For the Period January 1, 2008 through March 31, 2009

	Jan. 1, 2008 through June 30, 2008	July 1, 2008 through Mar. 31, 2009	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue	\$ 9,000	\$ 502,016	\$ 511,016	\$ --	\$ --
County General Fund Support	--	46,304	46,304	--	--
Accrued Grant Revenue	101,090	(101,090)	--	--	--
Deferred Grant Revenue	--	(1,860)	(1,860)	--	--
Total Revenue	<u>\$ 110,090</u>	<u>\$ 445,370</u>	<u>\$ 555,460</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (703)	\$ 37,709	\$ 142,326	\$ 180,035	\$ 134,589	\$ 134,589
Subtotal Administrative Costs	<u>37,709</u>	<u>142,326</u>	<u>180,035</u>	<u>134,589</u>	<u>134,589</u>
PROGRAM COSTS:					
Assurance 16 (709)	25,090	138,296	163,386	163,372	163,372
HEAP/ECIP Intake (710)	10,023	37,031	47,054	47,054	58,759
HEAP/ECIP Outreach (704)	22,172	96,076	118,248	116,389	146,894
Liability/Casualty Insurance (704)	--	--	--	352	1,569
Workers Compensation (704)	--	--	--	1,508	6,965
ECIP					
Wood/Propane/Oil Payments (705)	12,500	6,500	19,000	19,000	19,000
Heating & Cooling (706)	2,596	15,453	18,049	18,049	18,049
HEAP					
Outreach - Training (714)	--	1,688	1,688	844	844
Wood/Propane/Oil Pmnts-HEAP (708)	--	8,000	8,000	8,000	8,000
Subtotal Program Costs	<u>72,381</u>	<u>303,044</u>	<u>375,425</u>	<u>374,568</u>	<u>423,452</u>
Total Expenditures	<u>\$ 110,090</u>	<u>\$ 445,370</u>	<u>\$ 555,460</u>	<u>\$ 509,157</u>	<u>\$ 558,041</u>

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services
 Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 09B-5537 (LIHEAP Weatherization - \$1,377,442)
 For the Period January 1, 2009 through June 30, 2010

	Jan. 1, 2009 through June 30, 2009	July 1, 2009 through Jun. 30, 2010	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue	\$ 78	\$ --	\$ 78	\$ --	\$ --
Accrued Grant Revenue	24,315	--	24,315	--	--
Deferred Grant Revenue	(261,141)	--	(261,141)	--	--
Grant Revenues Rolled over from Prior Contract	359,978	--	359,978	--	--
Total Revenue	\$ 123,230	\$ --	\$ 123,230	\$ --	\$ --
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (721)	\$ 21,285	\$ --	\$ 21,285	\$ 12,263	\$ 109,680
Subtotal Administrative Costs	21,285	--	21,285	12,263	109,680
OTHER PROGRAM COSTS:					
Liability Insurance (722)	--	--	--	--	2,476
Training (733)	191	--	191	191	14,326
Subtotal Other Program Costs	191	--	191	191	16,802
PROGRAM COSTS:					
Intake (720)	2,917	--	2,917	2,844	27,419
Direct Program Activities (722)	98,837	--	98,837	85,631	1,144,373
Outreach (732)	--	--	--	--	68,551
Workers Compensation (722)	--	--	--	--	10,617
Subtotal Program Costs	101,754	--	101,754	88,474	1,250,960
Total Expenditures	\$ 123,230	\$ --	\$ 123,230	\$ 100,928	\$ 1,377,442

COUNTY OF SAN JOAQUIN

LIHEAP Contracts

San Joaquin County Department of Aging and Community Services

Supplemental Statement of Revenue and Expenditures

CSD Contract No. 09B-5537 (HEAP/ECIP - \$1,007,263)

For the Period January 1, 2009 through June 30, 2010

	Jan. 1, 2009 through June 30, 2009	July 1, 2009 through June. 30, 2009	Total Audited Costs	Total Reported Expenses	Total Budget
<u>Revenue</u>					
Grant Revenue	\$ 50,257	\$ --	\$ 50,257	\$ --	\$ --
Accrued Grant Revenue	129,496	--	129,496	--	--
Total Revenue	<u>\$ 179,753</u>	<u>\$ --</u>	<u>\$ 179,753</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (723)	\$ 49,859	\$ --	\$ 49,859	\$ 38,420	\$ 227,779
Subtotal Administrative Costs	<u>49,859</u>	<u>--</u>	<u>49,859</u>	<u>38,420</u>	<u>227,779</u>
PROGRAM COSTS:					
Assurance 16 (729)	47,100	--	47,100	57,115	313,930
HEAP/ECIP Intake (730)	17,731	--	17,731	16,544	94,904
HEAP/ECIP Outreach (724)	42,860	--	42,860	27,668	237,260
HEAP/ECIP Liability/Casualty Insurance	--	--	--	--	1,909
HEAP/ECIP Workers Compensation (724)	--	--	--	--	8,188
ECIP					
Wood/Propane/oil Payments (725)	21,000	--	21,000	21,000	22,000
Heating & Cooling (726)	1,203	--	1,203	980	37,456
SWEATS (731)	--	--	--	--	22,837
HEAP					
Wood/Propane/Oil Pmnts-HEAP (728)	--	--	--	--	41,000
Other Program Costs	--	--	--	160	--
Subtotal Program Costs	<u>129,894</u>	<u>--</u>	<u>129,894</u>	<u>123,467</u>	<u>779,484</u>
Total Expenditures	<u>\$ 179,753</u>	<u>\$ --</u>	<u>\$ 179,753</u>	<u>\$ 161,887</u>	<u>\$ 1,007,263</u>

COUNTY OF SAN JOAQUIN

Supplemental Statement of Revenue and Expenditures Schedule of State Local Transportation Partnership Program For the Year Ended June 30, 2009

	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	06/30/09
State Match Regional Transportation Program RPL-5929 (179)	12/04/07 to 08/26/08	\$ --	\$ 209,000	\$ 209,000	\$ --	\$ 209,000	\$ --
State Match Regional Transportation Program RPL-5929 (184)	12/13/07 to 05/31/08	227,000	227,000	--	--	--	--
State Match Regional Transportation Program RPL-5929 (178)	9/20/07 to 07/08/08	397,000	397,000	--	--	--	--
State Match Regional Transportation Program RPL-5929 (176)	11/20/07 to 08/05/08	650,000	650,000	--	--	--	--
State Match Regional Transportation Program SR2SL-5929 (171)	8/2/06 to 02/28/08	142,200	142,200	--	--	--	--
State Match Regional Transportation Program RPL-5929 (177)	9/20/07 to 08/5/08	500,000	500,000	--	--	--	--
State Match Regional Transportation Program RPL-5929 (185)	12/13/07 to 10/7/08	553,436	608,850	55,414	--	55,414	--
State Match Regional Transportation Program RPL-5929 (182)	3/11/08 to 5/8/08	--	276,000	276,000	--	276,000	--
State Match Regional Transportation Program RPL-5929 (180)	9/20/07 to 7/8/08	300,000	300,000	--	--	--	--
		<u>\$ 2,769,636</u>	<u>\$ 3,310,050</u>	<u>\$ 540,414</u>	<u>\$ --</u>	<u>\$ 540,414</u>	<u>\$ --</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.