

COUNTY OF SAN JOAQUIN

SINGLE AUDIT REPORT

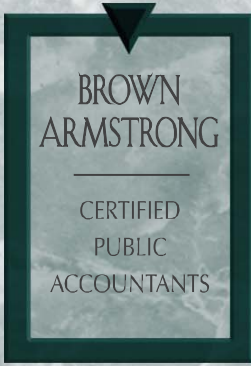
JUNE 30, 2010

**COUNTY OF SAN JOAQUIN
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2010**

TABLE OF CONTENTS

	<u>Page</u>
<u>Reports</u>	
Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133.....	3
<u>Schedule</u>	
Schedule of Expenditures of Federal Awards.....	6
Notes to Schedule of Expenditures of Federal Awards	15
<u>Findings and Questioned Costs</u>	
Schedule of Findings and Questioned Costs.....	19
Summary Schedule of Prior Audit Findings	25
Supplemental Statements of Revenue and Expenditures	32

REPORTS



BROWN ARMSTRONG

Certified Public Accountants

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

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

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We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, 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, 2010, which collectively comprise the County’s basic financial statements and have issued our report thereon dated January 31, 2011. 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. 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’s internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions 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.

A deficiency in internal control 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 and correct misstatements on a timely basis.

A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 10-FS-01, that we consider to be a significant deficiency in internal control over financial reporting. *A significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.



REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are described in the accompanying Schedule of Findings and Questioned Costs as findings 10-SA-01 through 10-SA-03.

We noted certain matters that we reported to management of the County of San Joaquin, California, in a separate letter dated January 31, 2011.

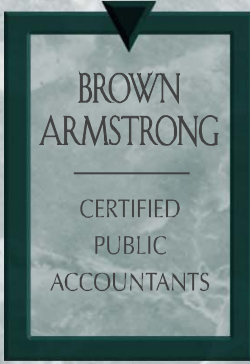
The County of San Joaquin, California's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County of San Joaquin, California's response and, accordingly, we express no opinion on it

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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



Bakersfield, California
January 31, 2011



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

The Honorable Grand Jury and Board of Supervisors
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Compliance

We have audited the compliance of the County of San Joaquin, California, (the County) with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2010. The County'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, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County'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's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County of San Joaquin complied, in all material respects, with the requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. 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 Schedule of Findings and Questioned Costs as items 10-SA-01 through 10-SA-03



REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to Federal programs. In planning and performing our audit, we considered the 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 and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing our opinion on the effectiveness of the County's internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance such that there is reasonable possibility that a material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items 10-SA-01 through 10-SA-03. A *significant deficiency* in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Schedule of Expenditures of Federal Awards and Supplemental Schedules

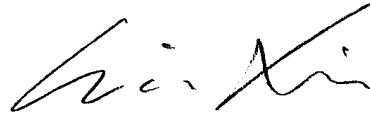
We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Joaquin, California, (County) as of and for the year ended June 30, 2010, and have issued our report thereon dated January 31, 2011. 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 and Supplemental Schedule of California Department of Aging Grants are presented for purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and the California State Department of Aging, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

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.

This report is intended solely for the information and use of the Board of Supervisors, County management, and Federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in black ink, appearing to read "G. A. Brown", is positioned below the company name.

Bakersfield, California
January 31, 2011

SCHEDULE

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Program:			
Plant and Animal Disease, Pest Control - Pest Detection Program	10.025	08-0684	\$ 5,706
Plant and Animal Disease, Pest Control - Light Brown Apple Moth (LBAM)	10.025	09-0661	112,805
Plant and Animal Disease, Pest Control - Light Brown Apple Moth (LBAM) - Trapping	10.025	09-0623	65,774
Plant and Animal Disease, Pest Control - Asian Citrus Psyllid	10.025	09-0766	4,052
Plant and Animal Disease, Pest Control - Red imported Fire Ants	10.025	09-0085	17,256
Plant and Animal Disease, Pest Control - Sudden Oak Death	10.025	09-0422	13,865
Plant and Animal Disease, Pest Control - Egg Quality Control	10.025	09-0370	546
Subtotal			<u>220,004</u>
Passed through California Department of Aging:			
Senior Farmers Market Nutrition Program (SFMNP)	10.576	Unavailable	<u>14,680</u>
Passed through California Department of Education:			
School Lunch, School Breakfast, and Special Milk Programs	10.555	02526-SN-39-R	261,706
National School Lunch (Mary Graham Children's Shelter)	10.555	39-34397-9008491-01	<u>18,446</u>
Subtotal			<u>280,152</u>
Passed through California Department of Health Care Services:			
Women, Infants, Children Supplemental Nutrition Program - WIC	10.557 *	08-85446	1,857,553
Women, Infants, Children Supplemental Nutrition Program - WIC	10.557 *	Unavailable	<u>8,237,522</u>
Subtotal			<u>10,095,075</u>
Passed through California Department of Social Services:			
State Administrative Matching Grants for Food Stamp Program	10.561 *	Unavailable	4,200,652
State Administrative Matching Grants for Food Stamp Program - FSET Enhanced Fed	10.561 *	Unavailable	195,111
State Administrative Matching Grants for Food Stamp Program - FSET Supp SVS	10.561 *	Unavailable	<u>13,810</u>
Subtotal			<u>4,409,573</u>
Emergency Food Assistance Program	10.568	07-6050	90,902
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	07-6050 (FFY 08-09 + 07-08 carry forward)	1,334,952
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	07-6050 (FFY 09-10)	595,307
ARRA-Emergency Food Assistance Program	10.568	MOU 07-6050 ARRA	<u>3,041</u>
Subtotal			<u>2,024,202</u>
Total U.S. Department of Agriculture			<u>17,043,686</u>
<u>Department of Commerce</u>			
Direct Programs:			
Industrial Revolving Loan Fund	11.307*	Post Assistance	<u>1,145,548</u>
Passed through Industrial Loan Fund:			
Revolving Loan Fund-EEDD (961)	11.307*	Unavailable	317,429
Economic Development Association (EDA)(951)	11.307*	Unavailable	<u>541,028</u>
Subtotal			<u>858,457</u>
Total Department of Commerce			<u>2,004,005</u>

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Homeland Security</u>			
Passed through California Emergency Management Agency:			
Emergency Management Performance Grant	97.042	2008-9	12,292
Emergency Management Performance Grant	97.042	2009-15	<u>158,858</u>
Subtotal			<u>171,150</u>
Telephone Emergency Notification (TENS)	97.067	077-00000	13,970
Medical Metropolitan Response System	97.071	2007-0008	251,344
Medical Metropolitan Response System	97.071	2008-0006	<u>75,080</u>
Subtotal - Homeland Security Cluster			<u>340,394</u>
State Homeland Security Grant	97.073	2007-0008	58,849
State Homeland Security Grant	97.073	2008-0006	<u>120,835</u>
Subtotal			<u>179,684</u>
Public Assistance-FEMA Disaster Declaration of 02/03/06 - Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-1628-DR-CA	1,953
Public Assistance-FEMA Disaster Declaration Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-3248-EM	155
Hazard Mitigation Grant Program	97.036	FEMA-HMGP-1529-3	<u>86,159</u>
Subtotal			<u>88,267</u>
FEMA Risk Map/CTP Program	97.045	EMF-2009-GR-0912	<u>250,947</u>
Passed through United Way:			
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 27	9,709
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 28	19,459
ARRA - United Way - Emergency Food & Shelter Program (EFSP)	97.114	Unavailable	<u>32,101</u>
Subtotal - EFSP Cluster			<u>61,269</u>
Total Department of Homeland Security			<u>1,091,711</u>
<u>Department of Energy</u>			
Passed through California Department of Community Services and Development:			
Department of Energy (DOE)	81.042	09C-1783	139
ARRA Department of Energy (DOE)	81.042	09C-1835	<u>287,838</u>
Total Department of Energy			<u>287,977</u>
<u>Department of Health and Human Services</u>			
Direct Programs:			
Head Start (County)	93.600 *	09CH0656-44	13,056,503
Head Start (County)	93.600 *	09CH0656-45	11,742,194
ARRA - Head Start COLA & Quality Improvement	93.708 *	09SE0656/01	720,251
ARRA - Early Head Start - Expansion	93.709 *	09SA0656/01	<u>239,885</u>
Subtotal - Head Start Cluster			<u>25,758,833</u>
Wireless Network for Electronic Medical Record	93.887	C76HF16127	<u>168,263</u>

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Health and Human Services (Continued)</u>			
Passed through California Department of Aging:			
Special Programs for Aging-Title VII-B	93.041	AP-0910-11	1,427
Special Programs for Aging-Title VII-A	93.042	AP-0910-11	31,422
Special Programs for Aging-Title III-D	93.043	AP-0910-11	38,767
Special programs for Aging-Title III-B	93.044	AP-0910-11	783,030
Special Programs for Aging-Title III C-1	93.045	AP-0910-11	337,253
Special Programs for Aging-Title III C-2	93.045	AP-0910-11	373,348
Nutrition Services Incentive Program/USDA, C-1	93.053	AP-0910-11	64,148
Nutrition Services Incentive Program/USDA, C-2	93.053	AP-0910-11	101,918
ARRA - Home Delivered Meals	93.705	NS-0809-11	57,340
ARRA - Congregate Meals	93.707	NS-0809-11	116,511
Subtotal - Aging Cluster			1,833,548
Special Programs for Aging-Title III E	93.052	AP-0910-11	293,062
Medicare Improvement for Patient and Provider Act (MIPPA)	93.071	MP-0910-11	3,752
Passed through California Department of Mental Health:			
Homeless Federal Block Grant (PATH)(M/H)	93.150	Unavailable	222,201
Passed through California Department of Health Services:			
Immunization Registry Program RIDE (P/H)	93.268	09-11338	501,282
Immunization Project Subvention (P/H)	93.268	09-11295	223,037
Subtotal			724,319
Passed through California Dept of Social Services:			
Family Preservation Support (PSSF)	93.556	Unavailable	523,766
Passed through California Dept of Social Services:			
Temporary Assistance for Needy Families - Calworks - Admin. (HSA)	93.558 *	Unavailable	29,138,034
Temporary Assistance for Needy Families - Calworks - Aid (HSA)	93.558 *	Unavailable	53,731,225
Temporary Assistance for Needy Families - CWS	93.558 *	Unavailable	4,318,355
Subtotal			87,187,614
Passed through California Dept of Social Services:			
Child Support Enforcement (F/S) (Admin.)	93.563 *	Unavailable	9,943,627
ARRA - Child Support Incentive	93.563 *	Unavailable	1,638,993
Subtotal			11,582,620
Refugee Employment Social Services	93.566	Unavailable	18,957
Passed through California Department of Community Services and Development:			
Low-Income Home Energy Assistance (LIHEAP)-Weatherization	93.568	09B-5537	1,180,362
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	09B-5537	493,831
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	10B-5637	118,862
Low-Income Home Energy Assistance (LIHEAP)-Weatherization	93.568	10B-5637	502,276
Subtotal			2,295,331
Passed through California Department of Economic Opportunity:			
Community Services Block Grant (CSBG)	93.569	10F-4040	741,236
Community Services Block Grant (CSBG) - Supplemental	93.569	08F-4939	554,841
Community Services Block Grant (CSBG) - ARRA	93.710	09F-5140	988,355
Subtotal - CSBG Cluster			2,284,432

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Health and Human Services (Continued)</u>			
Passed through California Department of Social Services:			
CWS-Title IV-B (HSA)	93.645	Unavailable	<u>694,896</u>
Foster Care - Admin.	93.658 *	Unavailable	224,756
Foster Care	93.658 *	Unavailable	7,971,833
Foster Care Probation- IV E (HSA Admin.) & Group Home Visit	93.658 *	Unavailable	2,487,334
Foster Care - SACWIS (HSA Admin.)	93.658 *	Unavailable	3,186
Foster Care - CWS-Title IV E-Child Welfare Ser. - Admin.	93.658 *	Unavailable	5,164,847
Foster Care - Licensing Foster Home Care - Admin. (HSA)	93.658 *	Unavailable	201,535
Foster Care - Non CWS Allocation	93.658 *	Unavailable	<u>185,499</u>
Subtotal			<u>16,238,990</u>
Adoption Assistance	93.659 *	Unavailable	6,995,951
Adoption Assistance - Admin.	93.659 *	Unavailable	898,463
Adoption Assistance - ARRA	93.659 *	Unavailable	<u>1,189,989</u>
Subtotal			<u>9,084,403</u>
In Home Supportive Services	93.667 *	Unavailable	3,553,391
ARRA - In Home Supportive Services	93.667 *	Unavailable	2,460,877
In Home Supportive Services - CWS Title XX	93.667 *	Unavailable	1,036,717
CalWorks Single	93.667 *	Unavailable	2,230,361
ARRA ECF SUB Emp	93.667 *	Unavailable	<u>17,916</u>
Subtotal			<u>9,299,262</u>
ILP	93.674	Unavailable	<u>392,532</u>
Passed through California Department of Aging:			
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778 *	MS-0203-22	1,530
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778 *	MS-0405-22	731
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778 *	MS-0506-22	541
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778 *	MS-0809-22	<u>(405)</u>
Subtotal			<u>2,397</u>
Passed through California Department of Social Services:			
Medical Assistance Program - Child Health Disability Prevention - CHDP (PHS)	93.778 *	CHDP Admin.	531,329
Medical Assistance Program - Children's Medical Services - CMS (PHS)	93.778 *	Unavailable	3,065,284
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778 *	08-85086	54,018
Medical Assistance Program - Medi-Cal Administrative Activities (MAA & TCM) (PHS)	93.778 *	08-85130	<u>395,599</u>
Subtotal			<u>4,046,230</u>
Subtotal - Medical Assistance Program			<u>4,048,627</u>
Passed through California Department of Aging:			
Medicare Improvement for Patient and Provider Act (MIPPA)	93.779	MP-0910-11	<u>2,228</u>
Passed through California Department of Social Services:			
Hospital Preparedness Program	93.889	EPO HPP 07-69	95,023
Hospital Preparedness Program	93.889	EPO HPP 08-69	213,301
Hospital Preparedness Program	93.889	EPO HPP 09-69	<u>123,508</u>
Subtotal			<u>431,832</u>
* Major Program			

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Health and Human Services (Continued)</u>			
Passed through California Department of Social Services:			
HIV Care Formula - Ryan White CARE Program - RW	93.917	06-55771	25,613
HIV Care Formula - HIV Comprehensive AIDS Resources Emergency - CARE	93.917	07-65078	80,503
HIV Care Formula - HIV Prevention	93.917	07-65078	107,708
HIV Care Formula - Minority AIDS Initiative - MAI	93.917	07-65078	<u>11,554</u>
Subtotal			<u>225,378</u>
AIDS Surveillance Program - ASP	93.941	07-65078	10,943
AIDS Drug Assistance Program - ADAP (P/H)	93.783	Unavailable	<u>514</u>
Subtotal			<u>11,457</u>
Nutrition Network Federal	93.252	08-85155	<u>45,632</u>
Maternal and Child Health - Black Infant Health Program - BIH (PHS)	93.994	2009-39	241,516
Maternal Child Health - MCAH (PHS)	93.994	2008-39	806,227
Maternal and Child Health - Fatal Child Abuse & Neglect Survey - FCANS (PHS)	93.994	SAC-09-61	4,950
Maternal and Child Health - Fatal Child Abuse & Neglect Survey - FCANS (PHS)	93.994	08-85656	<u>6,000</u>
Subtotal			<u>1,058,693</u>
Adolescent Family Life Program - AFLP (PHS)	93.995	2009-39	<u>252,084</u>
Passed through California Department of Mental Health:			
SAMHSA (ADAMHA) Block Grant	93.958	Unavailable	<u>1,128,962</u>
Passed through California Department of Alcohol and Drug Program:			
Substance Abuse Block Grant:			
SAPT Block Grant - Discretionary	93.959	Unavailable	495,568
SAPT Block Grant - HIV Set Aside (Drug)	93.959	Unavailable	111,807
SAPT Block Grant - HIV Set Aside (Drug)	93.959	Unavailable	50,043
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959	Unavailable	126,963
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959	Unavailable	42,330
SAPT Block Grant - Prevention	93.959	Unavailable	161,603
SATTA Additional Discretionary	93.959	Unavailable	35,624
SATTA Additional Discretionary	93.959	Unavailable	<u>106,884</u>
Subtotal			<u>1,130,822</u>
Total Department of Health and Human Services			<u>177,014,112</u>
<u>Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grant (CDBG) Entitlement/Loan Program	14.218 *	B-04-UC-06-0009	10,500
Community Development Block Grant Entitlement/Loan Program	14.218 *	B-06-UC-06-0009	63,349
Community Development Block Grant Entitlement/Loan Program	14.218 *	B-07-UC-06-0009	214,190
Community Development Block Grant Entitlement/Loan Program	14.218 *	B-08-UC-06-0009	1,308,417
Community Development Block Grant Entitlement/Loan Program	14.218 *	B-09-UC-06-0009	996,721
Community Development Block Grant - City of Escalon	14.218 *	ESC-09-04	2,215
Community Development Block Grant - City of Lathrop	14.218 *	LAT-09-09	1,042
Community Development Block Grant - City of Manteca	14.218 *	MAN-09-02	7,738
Entitlement Program	14.218 *	B-09-UY-06-0009	293,162
Community Development Block Grant - NSP 1	14.218 *	N/A	<u>6,362,511</u>
Subtotal			<u>9,259,845</u>

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Housing and Urban Development (Continued)</u>			
Direct Programs:			
Emergency Shelter Grant	14.231	S-09-UC-06-0009	6,885
Emergency Shelter Grant	14.231	S-09-UC-06-0010	<u>133,419</u>
Subtotal			<u>140,304</u>
Supportive Housing Program	14.235	CA01B211001/2/3	140,860
Supportive Housing Program	14.235	CA01B611001/2/3/4/5/6/7/8/9 CA0247/48/49/50/51/52/B9T1	285,143
Supportive Housing Program	14.235	108001	993,575
Supportive Housing Program	14.235	CA01B711001/2/3/4/5/6	680,874
Supportive Housing Program	14.235	CA0248/252/B9T1108002 & CA0761/762/763B9T110901	<u>70,114</u>
Subtotal			<u>2,170,566</u>
Shelter Plus Care Program	14.238	CA01C711007	277,581
Shelter Plus Care Program	14.238	CA01C511001	325,588
Shelter Plus Care Program	14.238	CA0253C9T110801	<u>1,337,756</u>
Subtotal			<u>1,940,925</u>
HOME Loan Program-Loan income and repayment	14.239 *	M06-UC-06-0009	703,611
HOME Loan Program-Loan income and repayment	14.239 *	M07-UC-06-0009	26,524
HOME Loan Program-Loan income and repayment	14.239 *	M08-UC-06-0009	155,011
HOME Loan Program - Program Income	14.239 *	M05-UC-06-0009	<u>187,856</u>
Subtotal			<u>1,073,002</u>
Homeless Prevention and Rapid Rehousing Program	14.257	S-09-UY-06-0009	<u>403,130</u>
Passed through State Department of Health Services:			
Housing for People With AIDS - HOPWA	14.241	07-65536 A02	<u>214,311</u>
Total Department of Housing and Urban Development			<u>15,202,083</u>
<u>Department of Justice</u>			
Direct Program:			
Enforcement Asset	16.000	N/A	30
Eradication	16.000	2009-42	<u>25,000</u>
Subtotal			<u>25,030</u>
ARRA - Justice Assistance Grant	16.592	N/A	<u>104,370</u>
State Criminal Alien Assistance Program	16.606	N/A	<u>399,218</u>
Universal Hiring Program (UHP)	16.710	2008UMWX0026	75,000
COPS Technology Program	16.710	2008CKWX0207	63,396
COPS Hiring Recovery Program (CHRP)	16.710	2009RKWX0150	<u>44,600</u>
Subtotal			<u>182,996</u>
Reconnect Day And Evening Report Center	16.808	2009-SC-B9-0030	343,875
Drug Enforcement Admin. Domestic Cannabis Eradication	16.808	2010-45	<u>3,739</u>
Subtotal			<u>347,614</u>

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Justice (Continued)</u>			
Passed through State Corrections Standard Authority: JABG - Peacekeeper Enhancement	16.523	179-09	37,309
Passed through State Office of Emergency Services: Anti-Drug Abuse Program	16.579	DC09200390	665,137
Violence Against Women Vertical Prosecution Program	16.588	VV09010390	266,667
Elder Abuse Advocacy and Outreach Program	16.575	Unavailable	105,557
Victim Witness Assistance Program	16.575	Unavailable	202,223
Victim Witness Assistance Recovery Grant Program	16.575	Unavailable	10,741
Elder Abuse Advocacy and Outreach (DA)	16.575	Unavailable	25,548
Subtotal			344,069
Victim/Witness Recovery Act Program	16.738	Unavailable	9,289
Total Department of Justice			2,381,699
<u>Department of Labor</u>			
Direct Program:			
ARRA-Senior Employment	17.235	ES0809-11	39,470
Passed through California Department of Aging:			
California Dept of Aging - Title V	17.235	TV-0910-11	199,386
Appropriations Act - Senior Employment	17.235	AA-0910-11	11,945
Subtotal			250,801
Direct Program:			
EARMARK - YOUTH (985)	17.261	Unavailable	56,537
Passed through California Employment Development Department:			
ARRA - Workforce Investment Act (WIA) Adult (102)	17.258 *	R970568	1,958,345
ARRA - WIA Youth (103)	17.259 *	R970568	3,999,371
ARRA - WIA Adult (104)	17.258 *	R970568	308,444
ARRA - WIA DW (105)	17.260 *	R970568	1,726,159
ARRA Rapid Response (106)	17.260 *	R970568	221,616
ARRA Rapid Response (108)	17.260 *	K074172	7,034
WIA Adult (202)	17.258 *	R970568	1,077,594
WIA Adult (202)	17.258 *	K074172	1,746,415
WIA Adult (201)	17.258 *	K074172	586,538
WIA CDCR New Start - Adult Spec Proj (442)	17.258 *	R970568	122,739
WIA CDCR New Start - Adult Spec Proj (442)	17.258 *	K074172	3,742
WIA Youth (301)	17.259 *	R970568	981,915
WIA Youth (301)	17.259 *	K074172	2,835,847
WIA DW Formula (501)	17.260 *	K074172	984,312
WIA DW Formula (502)	17.260 *	K074172	1,501,086
WIA DW Formula (502)	17.260 *	R970568	692,329
WIA 25% DW (306)	17.260 *	R970568	45,540
WIA 15% DW (429)	17.260 *	R970568	80,226
WIA Rapid Response (540)	17.260 *	K074172	76,510
WIA Rapid Response (541)	17.260 *	K074172	229,530
WIA CalGRIP (416)	17.260 *	R865485	144,815
WIA NUMMI Project (768)	17.260 *	K074172	3,267
Subtotal - WIA Cluster			19,333,374
Total Department of Labor			19,640,712

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Transportation</u>			
Direct programs:			
Airport Improvement Aid Program - Update Airport Master Plan Study	20.106	03-06-0250-23	75,143
Airport Improvement Aid Program - Rehab Gen Aviation Apron	20.106	03-06-0250-25	9,423
Airport Improvement Aid Program - Design: Term Hold Room	20.106	03-06-0250-27	500,051
Airport Improvement Aid Program - Rehab Taxiway H & J Construction	20.106	03-06-0250-28	9,925
Subtotal			594,542
Passed through California Department of Transportation:			
Highway, Planning and Construction - Corral Hollow Road Resurfacing (220730)	20.205 *	HRRRL-5929 (186)	998
Highway, Planning and Construction - El Rancho Road Bridge Replacement (220560)	20.205 *	BRLO-5929 (163)	223,952
Highway, Planning and Construction - French Camp Road Resurfacing (220723)	20.205 *	STPL-5929 (188)	51,171
Highway, Planning and Construction - Harney Lane Improvements (220768)	20.205 *	STPL-5929 (191)	83,157
Highway, Planning and Construction - McHenry Avenue Bridge Replacement (220573)	20.205 *	BRLS-5929 (166)	250,899
Highway, Planning and Construction - McHenry Avenue Bridge Replacement (220564)	20.205 *	BRLS-5929 (167)	75,112
Highway, Planning and Construction - Santa Fe Road Resurfacing (220786)	20.205 *	STPL-5929 (195)	63,471
Highway, Planning and Construction - West Ripon Road Resurfacing (220790)	20.205 *	ESPL-5929(204)	22,101
ARRA - Highway, Planning and Construction - French Camp Road Resurfacing (220793)	20.205 *	ESPL-5929(197)	784,874
Highway, Planning and Construction - Rubberized Chip Seal (220794)	20.205 *	ESPL-5929(200)	235,757
Highway, Planning and Construction - Swain Road Resurfacing (220799)	20.205 *	ESPL-5929(199)	255,114
Highway, Planning and Construction - Jack Tone Road Resurfacing (220802)	20.205 *	ESPL-5929(198)	460,547
Highway, Planning and Construction - Airport Way Improvements (220998)	20.205 *	HRRRL-5929(208)	23,269
Highway, Planning and Construction - Escalon Belota Traffic Signal (230205)	20.205 *	HRRRL-5929(207)	31,909
Highway, Planning and Construction - Wilson Way AC Overlay (220729)	20.205 *	STPL-5929 (187)	472,692
Highway, Planning and Construction - Woodward Island Ferry Replacement with a Bridge (220567)	20.205 *	BRNBIF 5929 (154)	88,020
Highway, Planning and Construction Local Assistance - Congestion Mitigation Air Quality (MP)	20.205 *	CML-5929 (168)	93,949
Subtotal			3,216,992
Total Department of Transportation			3,811,534
<u>Corporation for National and Community Service</u>			
Direct Programs:			
Retired And Senior Volunteer Program (RSVP)	94.002	09SRPCA016	59,391
Total Corporation for National and Community Service			59,391
<u>Department of Education</u>			
Passed through California Department of Alcohol And Drug Program:			
SAPT -Club Live	84.186	Unavailable	11,250
SAPT Block Grant -Club Live	84.186	Unavailable	3,750
SAPT Block Grant-Friday Night Live	84.186	Unavailable	11,250
SAPT Block Grant-Friday Night Live	84.186	Unavailable	3,750
SAPT Adolescent/Youth Treatment Program	84.186	Unavailable	33,912
SAPT Adolescent/Youth Treatment Program	84.186	Unavailable	11,316
Subtotal			75,228
Total Department of Education			75,228
<u>Social Security Administration</u>			
Direct Program:			
SSI Suspensions Report	96.007	Unavailable	42,800
Total Social Security Administration			42,800
Total Federal Awards Excluding Loans			\$ 238,654,938

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

FEDERAL GRANTOR Pass-through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>			
U.S. Department of Housing and Urban Development			
Direct Programs\Passed through State Department of Housing and Community Development :			
Community Development Block Grants/State's Program	14.218*	Unavailable	\$ 9,160,443
Home Investment Partnerships Program	14.239*	Unavailable	17,549,216
Disaster Recovery Initiative Program	14.239*	Unavailable	<u>1,161,845</u>
Total U.S. Department of Housing and Urban Development			<u>27,871,504</u>
Department of Commerce			
Direct Program:			
Industrial Revolving Loan Fund	11.307*	Unavailable	<u>4,857,857</u>
Federal Loan Balances with a Continuing Compliance Requirement			<u>32,729,361</u>
Total Expenditures of Federal Awards Including Loans			<u>\$ 271,384,299</u>

* Major Program

See accompanying notes to schedule of expenditures of federal awards and report on compliance with requirements applicable to each major program and internal control over compliance in accordance with OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2010**

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, 2010:

Federal CFDA #	Program Title	Amount Outstanding	
		July 1, 2009	June 30, 2010
11.307	Industrial Revolving Loan Fund	\$ 4,857,857	\$ 4,941,018
14.218	Community Development Block Grant Program	9,160,443	9,674,395
14.239	HOME Investment Partnerships Program	17,549,216	19,121,521
14.218	Disaster Recovery Initiative Program	1,161,845	1,056,271
14.218	Neighborhood Stabilization & Preservation Revolving Loan Fund	-	4,923,220
	Totals	<u>\$ 32,729,361</u>	<u>\$ 39,716,425</u>

NOTE 6 – PROGRAM CLUSTERS

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

Federal CFDA	Program Title	Federal Expenditures
<u>Workforce Investment Act (WIA) Cluster</u>		
17.258	WIA - Adult	\$ 3,537,028
17.258	ARRA - WIA Adult	2,266,789
17.259	WIA - Youth	3,817,762
17.259	ARRA - WIA Youth	3,999,371
17.260	WIA - Dislocated Workers	3,757,615
17.260	ARRA - WIA Dislocated Workers	1,954,809
	Total	<u><u>\$ 19,333,374</u></u>
<u>Aging Cluster</u>		
93.044	Special Programs for Aging - Title III B	\$ 783,030
93.045	Special Programs for Aging - Title III C-1 & 2	710,601
93.053	Nutrition Services Incentive Program/USDA	166,066
93.705	ARRA - Aging Home-Delivered Nutrition Services for States	57,340
93.707	ARRA - Aging Congregate Nutrition Services for States	116,511
	Total	<u><u>\$ 1,833,548</u></u>
<u>CSBG Cluster</u>		
93.569	Community Services Block Grant	\$ 1,296,077
93.710	ARRA - Community Services Block Grant	988,355
	Total	<u><u>\$ 2,284,432</u></u>
<u>Head Start Cluster</u>		
93.600	Head Start	\$ 24,798,697
93.708	ARRA - Head Start	720,251
93.709	ARRA - Early Head Start	239,885
	Total	<u><u>\$ 25,758,833</u></u>
<u>Homeland Security Cluster</u>		
97.067	Homeland Security Grant Program	\$ 13,970
97.071	Metroplitan Medical Response System	326,424
	Total	<u><u>\$ 340,394</u></u>

NOTE 6 – PROGRAM CLUSTERS (Continued)

Federal CFDA	Program Title	Federal Expenditures
<u>Emergency Food and Shelter Program Cluster</u>		
97.024	Emergency Food and Shelter National Board Program (Phase 27)	\$ 9,709
97.024	Emergency Food and Shelter National Board Program (Phase 28)	19,459
97.114	ARRA - Emergency Food and Shelter National Board Program	<u>32,101</u>
	Total	<u>\$ 61,269</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:

CFDA	Federal Expenditures	State Expenditures
10.576	\$ 14,680	\$ -
17.235 (CDA - Title V)	199,386	-
17.235 (Approp Act - Sr Empl)	11,945	-
17.235 (ARRA - Sr Empl)	39,470	-
93.041	1,427	-
93.042	31,422	-
93.043	38,767	-
93.044	783,030	-
93.045	710,601	83,561
93.052	293,062	-
93.053	166,066	-
93.705	57,340	-
93.707	116,511	-
93.778 (MS-0203-22)	1,530	-
93.778 (MS-0405-22)	731	-
93.778 (MS-0506-22)	541	-
93.778 (MS-0809-22)	(405)	-
Ombudsman Initiative	-	57,169
Community-Based Services Program	-	<u>85,900</u>
	<u>\$ 2,466,104</u>	<u>\$ 226,630</u>

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	1,333,487
14.218-14.239	Community Development Block Grant Program	5,411,287
93.043-93.053	Aging Cluster	651,610
93.600	Head Start Child Development Council, Inc.	24,337,340
93.778	Medi-Cal Assistance - Substance Abuse	23,296
93.778-93.994	Public Health Services	430,396
93.958	SAMHSA (ADAMHA) Block Grant	620,539
	Totals	<u>\$ 32,967,955</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2010**

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? | No |
| 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
See items 10-SA-01 through 10-SA-03. |
| 4. Identification of major programs: | |

CFDA Number

Program

93.659	Adoption Assistance, Including ARRA Grant
93.563	Child Support Enforcement, Including ARRA Grant
93.658	Foster Care, Including ARRA Grant
10.561	State Administrative Matching Grants for Food Stamp Program
10.557	Special Support Food Program for Women, Infants, and Children (WIC)
11.307	Industrial Revolving Loan Fund
93.778	Medical Assistance, Including ARRA Grant
14.218	Community Development Block Grant, including ARRA Grant
93.558	Temporary Assistance for Needy Families
20.205	Federal Highway Planning and Construction, including ARRA Grant

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2010**

14.239	HOME Investment Partnerships Program
93.667	In Home Supportive Services
93.600/93.708/93.709	Head Start Cluster, Including ARRA Grant
 <i>WIA Cluster:</i>	
17.258	WIA – Adult Program, Including ARRA Grant
17.259	WIA – Youth Activities
17.260	WIA – Dislocated Workers, Including ARRA Grant
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

Finding 10-FS-1 Cash Reconciliation

Criteria:

Cash reconciliation should include amounts from the bank balance and the book balance in the general ledger. All reconciling items should have supporting documentations.

Condition:

The County reconciles all the cash and investment accounts held by the Treasure Department. We noted that the reconciliation schedule shows “timing difference items” including “Other” and “G/L cash more (less) than bank” with amounts of \$149,306 and \$187,885 respectively. These amounts are not supported or explained by any warrants or documents. Also, the “outstanding warrants” reconciling item of \$49,738,250 in the reconciliation is \$2,033,524 off from the outstanding checks listing generated in the County’s general ledger system, PeopleSoft.

Cause:

Staffs who performed the reconciliation explained that the “timing difference items” have been on the reconciliation for a number of years. The outstanding check difference is due to the PeopleSoft system recognizing that once the checks are issued, the checks are paid. However, PeopleSoft has been implemented for several years.

Effect of Condition:

The results of our audit indicated that cash maybe off by more than \$2 million.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2010**

Recommendation:

We recommend that the County write off the "timing difference items." Additionally, we recommend that the County work with PeopleSoft to resolve issues with the way the system is recognizing its outstanding checks.

Management's Response:

Per management, the 2 million difference and the Peoplesoft system errors were due to system issues resulting from an upgrade from version 8.4 to 9.0. Those check dating issues have been resolved and no longer exist. The other immaterial "timing differences" will be analyzed further and cleared from the reconciliations.

Section 3

Federal Award Findings and Questioned Costs

10-SA-01

Program: State Administrative Matching Grants for Food Stamp Program

CFDA No.: 10.561

Federal Agencies: U.S. Department of Agriculture

Passed-through: California Department of Social Services

Award Numbers: Various

Award Year: Fiscal Year 2009-2010

Compliance Requirement: Eligibility

Questioned Costs: \$341

Criteria:

The *June 2010 OMB Circular A-133 Compliance Supplement* requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that individual/group program participants were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program, and determine whether federal program awards were made only to eligible participants. Benefits determinations were calculated correctly based on earned income.

Condition Found:

Out of the 40 participants selected for eligibility test work, we noted the following:

- 2 case files where the benefit calculations were incorrect due to the calculating of the benefits using the wrong income reported on the QR-7 (Quarterly Eligibility/Status Report).

Effect:

The participants may be receiving the incorrect amount of benefits.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2010**

Recommendation:

We recommend that the County follow established formal policies and procedures with regards to ongoing eligibility and benefit determination requirements in order to ensure that eligibility and benefit determinations are being performed within the specified timeframe. This will help ensure the accuracy of the participant data.

Corrective Action Plan:

The County agrees with the recommendation and the findings have been corrected. The importance of reviewing the QR7 for completeness and accurate use of income has been reviewed with staff.

Contact Information of Responsible Official:

Christopher Woods
Telephone: (209) 468-1000
Email: cwoods@sjgov.org

10-SA-02

Program: Medical Assistance

CFDA No.: 93.778

Federal Agency: Department of Health and Human Services

Passed-through: California Department of Health Care Services

Award Numbers: Various

Award Year: 2009-2010 Fiscal Year

Compliance Requirement: Eligibility

Questioned Costs: \$0

Criteria:

The *June 2010 OMB Circular A-133 Compliance Supplement* requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that individual/group program participants were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program, and determine whether federal program awards were made only to eligible participants.

Condition Found:

Out of the 40 participants selected for eligibility test work, we noted the following:

- 3 case files where the required eligibility determination procedures were not followed, written application was missing from the file, redetermination was not perform, and missing IEVS documentation.

Effect:

Ineligible participants may be receiving benefits.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2010**

Recommendation:

We recommend that the County follow established formal policies and procedures with regards to ongoing eligibility determination requirements in order to ensure that eligibility determinations are being performed within the specified timeframe and that all documents are authorized and signed. This will help ensure the accuracy of the participant data.

Corrective Action Plan:

The County agrees with the recommendation. The findings related to missing IEVS documentation and redetermination not being performed have been corrected. The County has implemented a new automated welfare system (C-IV) in which IEVS documentation is transferred electronically and case related documents are imaged and electronically stored, thus assisting the County is retaining critical documentation.

Contact Information of Responsible Official:

Christopher Woods
Telephone: (209) 468-1000
Email: cwoods@sjgov.org

10-SA-03

Program: In Home Supportive Services

CFDA No.: 93.667

Federal Agency: Department of Health and Human Services

Passed-through: California Department of Health Care Services

Award Numbers: Various

Award Year: 2009-2010 Fiscal Year

Compliance Requirement: Eligibility

Questioned Costs: \$0

Criteria:

The *June 2010 OMB Circular A-133 Compliance Supplement* requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that individual/group program participants were determined to be eligible, and that only eligible individuals or groups of individuals participated in the program, and determine whether federal program awards were made only to eligible participants.

Condition Found:

Out of the 40 participants selected for eligibility test work, we noted the following:

- 16 case files where the County failed to re-determined the eligibility of the recipients with respect to circumstances that may change at least every 12 months.

Effect:

Ineligible participants may be receiving benefits.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2010**

Recommendation:

We recommend that the County follow established formal policies and procedures with regards to ongoing eligibility determination requirements in order to ensure that eligibility determinations are being performed within the specified timeframe and that all documents are authorized and signed. This will help ensure the accuracy of the participant data.

Corrective Action Plan:

The County agrees with the recommendation. The process of checking cases for eligibility has become an automated process. Rather than the former yearly check on the status, the department now has workers assigned to monitor the eligibility status of all cases through a report that is issued monthly using regularly updated data. This has enabled the County to respond quickly to any change in the eligibility status of all and correct those cases that should remain eligible and terminate the cases of those that no longer are eligible to the program.

Contact Information of Responsible Official:

Christopher Woods
Telephone: (209) 468-1000
Email: cwoods@sjgov.org

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2010**

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 yearend 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.

Effect of Condition

The results of our audit indicated receivables to be understated by \$2 million.

Recommendation

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.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

Program

Findings/Noncompliance

Finding 09-FS-1
(Continued)

Management's Response

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.

Finding 09-SA-1
HOME
Investment
Partnerships
Program
CFDA 14.239

*Federal Grantor: U.S. Department of Housing and Urban Development
Pass-Through Entity: None
Compliance Requirement: Subrecipient Monitoring
Reporting Requirement: Material Weakness; Material
Non-Compliance in Relation at Compliance
Requirement Level*

Award No.

Criteria

M04-UC-06-0009
M06-UC-06-0009
M07-UC-06-0009
M08-UC-06-0009
Year: 2008/2009

The OMB Compliance Supplement states that grantees are responsible for an ongoing monitoring of subrecipients. This should not be a onetime 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.

Condition

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.

Questioned Costs

No costs are questioned.

Perspective

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.

Effect of Condition

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.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

Program

Findings/Noncompliance

Finding 09-SA-1
(Continued)

Recommendation

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.

Corrective Action Plan

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.

The contact person for this corrective action plan is the Chief Deputy Director and can be reached at 209.468.3065.

Finding 09-SA-2

Federal Grantor: U.S. Department of Health and Human Services

Temporary
Assistance for
Needy Families
(TANF)
CFDA 93.558
Award No. n/a
Year: 2008/2009

*Pass-Through Entity: State Department of Social Services
Compliance Requirement: Eligibility/Special Tests (IEVS)
Reporting Requirement: Significant Deficiency*

Criteria

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.

Condition

We tested twenty-nine cases and noted that two cases did not have any current IEVS documents at all.

Questioned Costs

No costs are questioned.

Perspective

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 $2 / 112 = 1.79\%$.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

Program

Findings/Noncompliance

Finding 09-SA-2
(Continued)

Effect of Condition

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.

Recommendation

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.

Corrective Action Plan

The findings have been corrected by the Eligibility Worker and the importance of completing and reviewing IEVS reports were reinforced with all Eligibility Staff.

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 *Reviewed Date*. 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.

The contact person for this corrective action plan is the Management Services Administrator and can be reached at 209.468.1145.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 09-SA-3	<i>Federal Grantor: U.S. Department of Health and Human Services</i>
Temporary Assistance for Needy Families (TANF) CFDA 93.558 Award No. n/a Year: 2008/2009	<i>Pass-Through Entity: State Department of Social Services Compliance Requirement: Eligibility Reporting Requirement: Significant Deficiency</i>
	<u>Criteria</u> <p>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.</p>
	<u>Condition</u> <p>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.</p>
	<u>Questioned Costs</u> <p>No costs are questioned.</p>
	<u>Perspective</u> <p>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 $2 / 112 = 1.79\%$.</p>
	<u>Effect of the Condition</u> <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>
	<u>Recommendation</u> <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>

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

Program

Findings/Noncompliance

Finding 09-SA-3

Corrective Action Plan

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.

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.

The contact person for this corrective action plan is the Management Services Administrator and can be reached at 209.468.1145.

Finding 09-SA-4

Federal Grantor: U.S. Department of Health and Human Services

Medical
Assistance
Program
CFDA 93.778
Award No. N/A
Year: 2007-2008

*Pass-Through Entity: State Department of Health Care Services
Compliance Requirement: Eligibility
Reporting Requirement: Material Weakness; Material
Non-Compliance in Relation at Compliance
Requirement Level*

Criteria

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.

Condition

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.

Questioned Costs

No costs are questioned.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2010**

Program

Findings/Noncompliance

Finding 09-SA-4

Perspective

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 $8 / 83 = 9.64\%$.

Effect of Condition

The effect of the exceptions enumerated above is that clients could receive medical care under this program to which they are not entitled.

Recommendation

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.

Corrective Action Plan

The audit findings have been corrected and the importance of completing and reviewing IEVS reports were reinforced with all Eligibility Staff.

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 *Reviewed Date*. 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).

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.

The contact person for this corrective action plan is the Management Services Administrator and can be reached at 209.468.1145.

**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. 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
Revenue							
Grant Revenue	\$ 125,278	\$ 725,352	\$ 357,264	\$ 554,841	\$ 1,762,735	\$ -	\$ -
County General Fund Support	440,290	741,433	811,749	471,835	2,465,307	-	-
Accrued Grant Revenue	329,723	(329,723)	-	-	-	-	-
Interest income	-	-	-	-	-	-	-
Other Income	-	-	-	-	-	-	-
Total Revenue	\$ 895,291	\$ 1,137,062	\$ 1,169,013	\$ 1,026,676	\$ 4,228,042	\$ -	\$ -
Expenditures							
ADMINISTRATIVE COSTS:							
Salaries and Wages	\$ 119,939	\$ 128,568	\$ 127,830	\$ 142,152	\$ 518,489	\$ 334,768	\$ 330,172
Fringe Benefits	58,149	63,041	59,053	64,774	245,017	157,573	157,890
Operating Expenses & Equipment	31,935	27,374	41,391	(10,073)	90,627	80,516	65,636
Out-of-State Travel	-	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-	-
Other Costs	9,629	8,354	8,396	17,634	44,013	26,696	53,392
Subtotal Administrative Costs	219,652	227,337	236,670	214,487	898,146	599,552	607,090
PROGRAM COSTS:							
Salaries and Wages	325,602	463,602	511,425	474,073	1,774,702	628,483	624,372
Fringe Benefits	131,861	195,038	209,355	220,212	756,466	271,607	273,180
Operating Expenses & Equipment	181,145	219,642	179,235	47,542	627,564	212,379	161,788
Out-of-State Travel	-	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-	-
Other Costs	37,031	31,443	32,328	70,362	171,164	50,714	96,305
Subtotal Program Costs	675,639	909,725	932,343	812,189	3,329,896	1,163,183	1,155,645
Total Expenditures	\$ 895,291	\$ 1,137,062	\$ 1,169,013	\$ 1,026,676	\$ 4,228,042	\$ 1,762,735	\$ 1,762,735

**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. 09F-5140 (ARRA CSBG \$1,539,566)
FOR THE PERIOD JULY 1, 2009, TO SEPTEMBER 30, 2010**

	July 1, 2009 through June 30, 2010	July 1, 2010 through Sept. 30, 2010	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 446,479	\$ -	\$ 446,479	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	541,876	-	541,876	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	\$ 988,355	\$ -	\$ 988,355	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 33,045	\$ -	\$ 33,045	\$ 32,953	\$ 47,175
Fringe Benefits	17,346	-	17,346	17,121	24,458
Operating Expenses	3,867	-	3,867	2,692	6,012
Equipment	289	-	289	-	398
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	7,379	-	7,379	5,759	9,101
Subtotal Administrative Costs	61,926	-	61,926	58,525	87,144
PROGRAM COSTS:					
Salaries and Wages	198,994	-	198,994	193,682	425,788
Fringe Benefits	45,095	-	45,095	41,343	151,995
Operating Expenses	660,442	-	660,442	661,752	804,522
Equipment	1,298	-	1,298	956	1,282
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	20,600	-	20,600	13,256	68,835
Subtotal Program Costs	926,429	-	926,429	910,989	1,452,422
Total Expenditures	\$ 988,355	\$ -	\$ 988,355	\$ 969,514	\$ 1,539,566

**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. 10F-4040 (CSBG \$912,105)
FOR THE PERIOD JANUARY 1, 2010, TO DECEMBER 31, 2010**

	January 1, 2010 through June 30, 2010	July 1, 2010 through Dec. 31, 2010	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 446,931	\$ -	\$ 446,931	\$ -	\$ -
County General Fund Support	35,797	-	35,797	-	-
Accrued Grant Revenue	294,305	-	294,305	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest income	-	-	-	-	-
Other Income	7,993	-	7,993	-	-
	<u>\$ 785,026</u>	<u>\$ -</u>	<u>\$ 785,026</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 114,835	\$ -	\$ 114,835	\$ 114,834	\$ 149,723
Fringe Benefits	53,058	-	53,058	53,058	71,330
Operating Expenses & Equipment	11,116	-	11,116	11,116	18,974
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	17,971	-	17,971	17,971	25,116
	<u>196,980</u>	<u>-</u>	<u>196,980</u>	<u>196,979</u>	<u>265,143</u>
PROGRAM COSTS:					
Salaries and Wages	280,287	-	280,287	284,745	332,873
Fringe Benefits	134,744	-	134,744	137,700	163,681
Operating Expenses & Equipment	112,105	-	112,105	97,286	97,286
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	60,910	-	60,910	53,122	53,122
	<u>588,046</u>	<u>-</u>	<u>588,046</u>	<u>572,853</u>	<u>646,962</u>
	<u>\$ 785,026</u>	<u>\$ -</u>	<u>\$ 785,026</u>	<u>\$ 769,832</u>	<u>\$ 912,105</u>

**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	July 1, 2009 through June 30, 2010	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 82,440	\$ 69,094	\$ 151,534	\$ -	\$ -
County General Fund Support	28,488	-	28,488	-	-
Accrued Grant Revenue	69,094	(69,094)	-	-	-
Deferred Grant Revenue	-	-	-	-	-
Grant Revenues Rolled Over from Prior Year	3,921	-	3,921	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>\$ 183,943</u>	<u>\$ -</u>	<u>\$ 183,943</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (651)	<u>\$ 22,083</u>	<u>\$ -</u>	<u>\$ 22,083</u>	<u>\$ 15,005</u>	<u>\$ 15,005</u>
Subtotal Administrative Costs	<u>22,083</u>	<u>-</u>	<u>22,083</u>	<u>15,005</u>	<u>15,005</u>
PROGRAM COSTS:					
Direct Program Activities (652)	115,009	-	115,009	94,786	92,981
Health & Safety (652)	34,239	-	34,239	34,239	34,239
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
	<u>161,860</u>	<u>-</u>	<u>161,860</u>	<u>136,529</u>	<u>136,955</u>
Subtotal Program Costs	<u>161,860</u>	<u>-</u>	<u>161,860</u>	<u>136,529</u>	<u>136,955</u>
Total Expenditures	<u>\$ 183,943</u>	<u>\$ -</u>	<u>\$ 183,943</u>	<u>\$ 151,534</u>	<u>\$ 151,960</u>

**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. 09C-1783 (DOE - \$325,756)
FOR THE PERIOD JULY 1, 2010, THROUGH JUNE 30, 2011**

	July 1, 2010 through June 30, 2011	July 1, 2011 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	139	-	139	-	-
Deferred Grant Revenue	-	-	-	-	-
Grant Revenues Rolled Over from Prior Year	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>139</u>	<u>-</u>	<u>139</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (661)	\$ 139	\$ -	\$ 139	\$ -	\$ 19,258
Subtotal Administrative Costs	<u>139</u>	<u>-</u>	<u>139</u>	<u>-</u>	<u>19,258</u>
PROGRAM COSTS:					
Training & Technical Assistance (666)	-	-	-	-	26,767
Direct Program Activities (662) & Prgm Mgmt & Support (668)	-	-	-	-	191,598
Health & Safety (662)	-	-	-	-	69,933
Intake (664)	-	-	-	-	3,200
Liability Insurance (662 & 664)	-	-	-	-	-
Outreach (665)	-	-	-	-	-
Workers Compensation (652 & 654)	-	-	-	-	-
General/Operating Expenses	-	-	-	-	15,000
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,498</u>
Subtotal Program Costs	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>306,498</u>
Total Expenditures	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 139</u>	<u>\$ -</u>	<u>\$ 325,756</u>

**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. 09C-1835 (DOE ARRA - \$2,098,604)
FOR THE PERIOD JUNE 30, 2009, THROUGH MARCH 31, 2012**

	June 30, 2009 through June 30, 2010	July 1, 2010 through June 30, 2011	July 1, 2010 through June 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>						
Grant Revenue	\$ 53,088	\$ -	\$ -	\$ 53,088	\$ -	\$ -
County General Fund Support	-	-	-	-	-	-
Accrued Grant Revenue	234,750	-	-	234,750	-	-
Deferred Grant Revenue	-	-	-	-	-	-
Grant Revenues Rolled Over from Prior Year	-	-	-	-	-	-
Interest Income	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Total Revenue	\$ 287,838	\$ -	\$ -	\$ 287,838	\$ -	\$ -
<u>Expenditures</u>						
ADMINISTRATIVE COSTS:						
Administrative Costs (811)	\$ 82,172	\$ -	\$ -	\$ 82,172	\$ 70,652	\$ 76,736
Subtotal Administrative Costs	82,172	-	-	82,172	70,652	76,736
PROGRAM COSTS:						
Client Education (813)	-	-	-	-	-	3,868
Liability Insurance (808)	319	-	-	319	319	590
Outreach (815)	670	-	-	670	670	8,086
Training & Technical Assistance (816)	41,854	-	-	41,854	41,854	48,000
Minor Vehicle & Field Equipment (817)	11,862	-	-	11,862	11,862	13,264
Major Vehicle & Field Equipment (817)	-	-	-	-	-	-
Workers Compensation (808)	1,031	-	-	1,031	1,031	1,983
Intake (814)	10,213	-	-	10,213	11,609	21,125
Direct Program Activities (812) & Prgm Mgmt & Support (819)	118,919	-	-	118,919	75,930	1,298,323
Health & Safety (812)	3,799	-	-	3,799	3,799	436,336
General/Operating Expense (818)	16,999	-	-	16,999	16,999	190,293
Subtotal Program Costs	205,666	-	-	205,666	164,073	2,021,868
Total Expenditures	\$ 287,838	\$ -	\$ -	\$ 287,838	\$ 234,725	\$ 2,098,604

**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 - \$1,383,049)
FOR THE PERIOD JANUARY 1, 2009, THROUGH JUNE 30, 2010**

	Jan. 1, 2009 through June 30, 2009	July 1, 2009 through June 30, 2010	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 78	\$ 1,366,016	\$ 1,366,094	\$ -	\$ -
County General Fund Support	-	52,339	52,339	-	-
Accrued Grant Revenue	24,315	(21,472)	2,843	-	-
Deferred Grant Revenue	(261,141)	249,703	(11,438)	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	359,978	-	359,978	-	-
Grant Revenues Rolled to Future Contract	-	(413,885)	(413,885)	-	-
Total Revenue	\$ 123,230	\$ 1,232,701	\$ 1,355,931	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (721)	\$ 21,285	\$ 140,380	\$ 161,665	\$ 109,400	115,287
Subtotal Administrative Costs	21,285	140,380	161,665	109,400	115,287
PROGRAM COSTS:					
Intake (720)	2,917	20,490	23,407	23,337	27,419
Outreach (732)	-	6,894	6,894	6,924	68,551
Liability Insurance (722)	-	1,597	1,597	1,593	2,476
Training & Technical Assistance (733)	191	-	191	191	14,326
Direct Program Activities (722)	98,837	1,058,189	1,157,026	1,230,846	1,144,373
Workers Compensation (722)	-	5,151	5,151	5,151	10,617
Subtotal Program Costs	101,945	1,092,321	1,194,266	1,268,042	1,267,762
Total Expenditures	\$ 123,230	\$ 1,232,701	\$ 1,355,931	\$ 1,377,442	\$ 1,383,049

**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, 2010	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 50,257	\$ 601,319	\$ 651,576	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	129,496	(107,488)	22,008	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	-	-	-	-	-
Grant Revenues Rolled to Future Contract	-	-	-	-	-
	<u>\$ 179,753</u>	<u>\$ 493,831</u>	<u>\$ 673,584</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (723)	<u>\$ 49,859</u>	<u>\$ 173,379</u>	<u>\$ 223,238</u>	<u>\$ 222,629</u>	<u>\$ 227,779</u>
Subtotal Administrative Costs	<u>49,859</u>	<u>173,379</u>	<u>223,238</u>	<u>222,629</u>	<u>227,779</u>
PROGRAM COSTS:					
Assurance 16 (729)	47,100	151,371	198,471	198,143	313,930
HEAP/ECIP Intake (730)	17,731	67,960	85,691	83,839	94,904
HEAP/ECIP Outreach (724)	42,860	71,191	114,051	105,515	237,260
HEAP/ECIP Liability/Casualty Insurance	-	494	494	493	1,909
HEAP/ECIP Workers Compensation (724)	-	1,594	1,594	1,594	8,188
ECIP					
Wood/Propane/Oil Payments (725)	21,000	1,000	22,000	22,000	22,000
Heating & Cooling (726)	1,203	3,842	5,045	4,982	37,456
SWEATS (731)	-	-	-	-	22,837
HEAP					
Wood/Propane/Oil Pmnts-HEAP (728)	-	23,000	23,000	22,500	41,000
Other Program Costs	-	-	-	-	-
	<u>129,894</u>	<u>320,452</u>	<u>450,346</u>	<u>439,066</u>	<u>779,484</u>
Subtotal Program Costs	<u>129,894</u>	<u>320,452</u>	<u>450,346</u>	<u>439,066</u>	<u>779,484</u>
Total Expenditures	<u>\$ 179,753</u>	<u>\$ 493,831</u>	<u>\$ 673,584</u>	<u>\$ 661,695</u>	<u>\$ 1,007,263</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. 10B-5637 (LIHEAP WEATHERIZATION - \$1,441,089)
FOR THE PERIOD JANUARY 1, 2010, THROUGH JUNE 30, 2011**

	Jan. 1, 2010 through June 30, 2010	July 1, 2010 through Jun. 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 203,878	\$ -	\$ 203,878	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	71,840	-	71,840	-	-
Deferred Grant Revenue	(187,327)	-	(187,327)	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	413,885	-	413,885	-	-
Grant Revenues Rolled to Future Contract	-	-	-	-	-
Total Revenue	\$ 502,276	\$ -	\$ 502,276	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (741)	\$ 52,844	\$ -	\$ 52,844	\$ 42,777	\$ 115,287
Subtotal Administrative Costs	52,844	-	52,844	42,777	115,287
PROGRAM COSTS:					
Intake (740)	5,631	-	5,631	6,369	28,822
Outreach (752)	12,286	-	12,286	4,003	72,055
Training & Technical Assistance (753)	1,079	-	1,079	2,695	28,822
Direct Program Activities (742)	430,436	-	430,436	590,393	1,196,103
Liability Insurance (742)	-	-	-	-	-
Workers Compensation (742)	-	-	-	-	-
Subtotal Program Costs	449,432	-	449,432	603,460	1,325,802
Total Expenditures	\$ 502,276	\$ -	\$ 502,276	\$ 646,237	\$ 1,441,089

**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 - \$782,143)
FOR THE PERIOD JANUARY 1, 2010, THROUGH JUNE 30, 2011**

	Jan. 1, 2010 through June 30, 2010	July 1, 2010 through Jun. 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	118,862	-	118,862	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	\$ 118,862	\$ -	\$ 118,862	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (743)	\$ 29,352	\$ -	\$ 29,352	\$ 27,126	\$ 173,298
Subtotal Administrative Costs	29,352	-	29,352	27,126	173,298
PROGRAM COSTS:					
Assurance 16 (749)	13,697	-	13,697	24,136	288,585
HEAP/ECIP Intake (750)	41,545	-	41,545	31,586	75,330
HEAP/ECIP Outreach (744)	18,268	-	18,268	20,631	188,327
HEAP/ECIP Liability/Casualty Insurance (744)	-	-	-	-	-
HEAP/ECIP Workers Compensation (744)	-	-	-	-	-
ECIP					
Wood/Propane/Oil Payments (745)	16,000	-	16,000	16,000	16,648
Heating & Cooling (746)	-	-	-	-	16,648
SWEATS (751)	-	-	-	-	6,659
HEAP					
Wood/Propane/Oil Pmnts-HEAP (748)	-	-	-	-	16,648
Subtotal Program Costs	89,510	-	89,510	92,353	608,845
Total Expenditures	\$ 118,862	\$ -	\$ 118,862	\$ 119,479	\$ 782,143