

COUNTY OF SAN JOAQUIN

SINGLE AUDIT REPORT

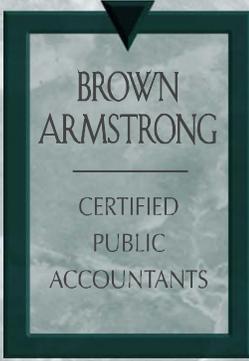
JUNE 30, 2011

**COUNTY OF SAN JOAQUIN
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2011**

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	24
Supplemental Statements of Revenue and Expenditures	28

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

MAIN OFFICE

4200 TRUXTUN AVENUE

SUITE 300
BAK RSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

560 CENTRAL AVENUE

SHAFTER, CALIFORNIA 93263
TEL 661.746.2145
FAX 661.746.1218

8050 N. PALM AVENUE

SUITE 300
FRESNO, CALIFORNIA 93711
TEL 559.476.3592
FAX 559.476.3593

790 E. COLORADO BLVD.

SUITE 908B
PASADENA, CALIFORNIA 91101
TEL 626.240.0920
FAX 626.240.0922

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of San Joaquin, California, (the County) as of and for the year ended June 30, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated January 19, 2012. 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 certain deficiencies in internal control over financial reporting, described in the accompanying Schedule of Findings and Questioned Costs as item 11-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

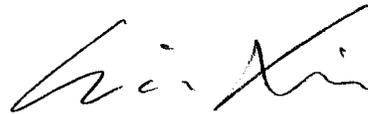
As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect 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 11-FS-01, 11-SA-01, and 11-SA-02.

We noted certain matters that we reported to management of the County, in a separate letter dated January 19, 2012.

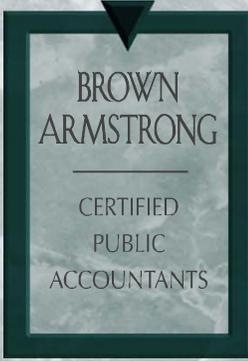
The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it

This report is intended solely for the information and use of the audit committee, management, Grand Jury, 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 19, 2012



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
San Joaquin County
Stockton, California

MAIN OFFICE

4200 TRUXTON AVENUE

SUITE 300
BAK RSFIELD, CA 93309
TEL 661.324.4971
FAX 661.324.4997
EMAIL info@bacpas.com

560 CENTRAL AVENUE

SHAFTER, CALIFORNIA 93263
TEL 661.746.2145
FAX 661.746.1218

8050 N. PALM AVENUE

SUITE 300
FRESNO, CALIFORNIA 93711
TEL 559.476.3592
FAX 559.476.3593

790 E. COLORADO BLVD.

SUITE 908B
PASADENA, CALIFORNIA 91101
TEL 626.240.0920
FAX 626.240.0922

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, 2011. 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 complied, in all material respects with the compliance 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, 2011. 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 11-SA-01 and 11-SA-02.



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 11-SA-01 and 11-SA-02. 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

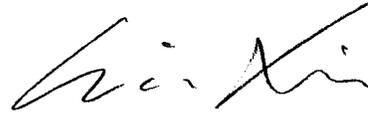
We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2011, and have issued our report thereon dated January 19, 2012. 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 audit committee, management, Grand Jury, 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

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

Bakersfield, California
March 30, 2012

SCHEDULE

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2011**

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	10.025	09-0766	\$ 5,626
Plant and Animal Disease, Pest Control	10.025	10-0073 SF	1,745
Plant and Animal Disease, Pest Control	10.025	10-0471	103,166
Plant and Animal Disease, Pest Control	10.025	10-0696	94,076
Plant and Animal Disease, Pest Control	10.025	10-0208	140,856
Plant and Animal Disease, Pest Control	10.025	10-0273	101,003
Plant and Animal Disease, Pest Control	10.025	10-0348	201,194
Plant and Animal Disease, Pest Control	10.025	07-0105	145,886
Plant and Animal Disease, Pest Control	10.025	10-0066	14,479
Plant and Animal Disease, Pest Control	10.025	10-0634	5,010
Plant and Animal Disease, Pest Control	10.025	10-0584	16,426
Plant and Animal Disease, Pest Control	10.025	09-0422	12,536
Plant and Animal Disease, Pest Control	10.025	09-0370	1,613
Subtotal Plant and Animal Disease, Pest Control			<u>843,616</u>
Passed Through California Department of Aging:			
Senior Farmers Market Nutrition Program (SFMNP)	10.576	Unavailable	<u>15,000</u>
Passed Through California Department of Education:			
School Lunch, School Breakfast, and Special Milk Programs	10.555	02526-SN-39-R	250,529
National School Lunch (Mary Graham Children's Shelter)	10.555	39-34397-9008491-01	<u>17,354</u>
Subtotal School Lunch			<u>267,883</u>
Passed Through California Department of Health Care Services:			
Women, Infants, Children Supplemental Nutrition Program - WIC	10.557 *	Unavailable	<u>2,282,796</u>
Subtotal Women, Infants and Children			<u>2,282,796</u>
Passed Through California Department of Social Services:			
Supplemental Nutrition Assistance Program (Food Stamps)	10.561 *	Unavailable	<u>2,782,708</u>
Subtotal Supplemental Nutrition Assistance Program			<u>2,782,708</u>
Emergency Food Assistance Program	10.568	07-6050 (FFY 09-10)	25,971
Emergency Food Assistance Program	10.568	10-6057 (FFY 10-11)	76,581
ARRA - Emergency Food Assistance Program	10.568	07-6050 (FFY 09-10 ARRA #2)	233,634
Emergency Food Assistance Program	10.568	07-6050 (FFY 08-09 Suppl Alloc)	14,554
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	10-6057 (FFY 10-11)	<u>2,106,392</u>
Subtotal Emergency Food Assistance Program			<u>2,457,132</u>
Total U.S. Department of Agriculture			<u>8,649,135</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, 2011**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Commerce</u>			
Direct Programs:			
Industrial Revolving Loan Fund	11.307 *	N/A	1,486,719
Passed Through Industrial Loan Fund:			
Revolving Loan Fund-EEDD (961)	11.307 *	Unavailable	353,188
Economic Development Association (EDA)(951)	11.307 *	Unavailable	<u>670,203</u>
Subtotal Industrial Revolving Loan Fund			<u>2,510,110</u>
Passed Through California Emergency Management Agency:			
Public Safety Interoperable Communications Grant	11.555	2007-2008	<u>258,688</u>
Total Department of Commerce			<u>2,768,798</u>
<u>Department of Homeland Security</u>			
Passed Through California Emergency Management Agency:			
Emergency Management Performance Grant	97.042	2009-15	<u>85,412</u>
Subtotal Emergency Management Performance Grant			<u>85,412</u>
Medical Metropolitan Response System	97.067	2009-0019	91,068
Medical Metropolitan Response System	97.071	2008-0006	<u>67,298</u>
Subtotal Medical Metropolitan Response System			<u>158,366</u>
State Homeland Security Grant	97.073	2007-0008	608,013
State Homeland Security Grant	97.067	2009-0019	82,619
State Homeland Security Grant	97.073	2008-0006	<u>1,127,782</u>
Subtotal State Homeland Security Grant			<u>1,818,414</u>
Public Assistance-FEMA Disaster Declaration			
Severe Storms, Flooding, Landslides, and Mudslides	97.036	FEMA-3248-EM	27,858
Telephone Emergency Notification (TENS)	97.067	077-00000	5,918
Law Enforcement Terrorism Prevention Program	97.074	2007-0008	<u>429,289</u>
Subtotal Public Assistance and TENS			<u>463,065</u>
FEMA Risk Map/CTP Program	97.045	EMF-2009-GR-0912	<u>102,462</u>
Buffer Zone Protection Program	97.078	2007-BZ-T7-0006	<u>162,232</u>
Passed Through United Way:			
United Way - Emergency Food & Shelter Program (EFSP)	97.024	0860000-008 Phase 28	<u>19,235</u>
Total Department of Homeland Security			<u>2,809,186</u>
<u>Department of Energy</u>			
Passed Through California Department of Community			
Services and Development:			
Department of Energy (DOE)	81.042 *	09C-1783	216,312
ARRA - Department of Energy (DOE)	81.042 *	09C-1835	<u>2,764,707</u>
Total Department of Energy			<u>2,981,019</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, 2011**

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</u>			
Direct Programs:			
Head Start (County)	93.600	09CH0656-44	845,959
Head Start (County)	93.600	09CH0656-45	12,589,009
Head Start (County)	93.600	09CH0656-46	10,059,289
ARRA - Head Start COLA and Quality Improvement	93.708	09SE0656/01	884,476
ARRA - Early Head Start - Expansion	93.709	09SA0656/01	<u>1,152,071</u>
Subtotal - Head Start Cluster			<u>25,530,804</u>
Wireless Network for Electronic Medical Record	93.887	C76HF16127	<u>270</u>
Passed Through California Department of Aging:			
Special Programs for Aging-Title VII-B	93.041	AP-0910-11	<u>7,709</u>
Special Programs for Aging-Title VII-A	93.042	AP-0910-11	<u>30,886</u>
Special Programs for Aging-Title III-B	93.044 *	AP-1011-11	883,412
Special Programs for Aging-Title III C-1	93.045 *	AP-1011-11	526,568
Special Programs for Aging-Title III C-2	93.045 *	AP-1011-11	482,394
Nutrition Services Incentive Program/USDA, C-1	93.053 *	AP-1011-11	64,556
Nutrition Services Incentive Program/USDA, C-2	93.053 *	AP-1011-11	<u>96,020</u>
Subtotal - Aging Cluster			<u>2,052,950</u>
Special Programs for Aging-Title III-D, incl Med Mgmt	93.043	AP-1011-11	<u>41,212</u>
Special Programs for Aging-Title III E, incl admin	93.052	AP-1011-11	<u>283,021</u>
Medicare Improvement for Patient and Provider Act (MIPPA)	93.071	MP-0910-11	<u>3,871</u>
Medicare Improvement for Patient and Provider Act (MIPPA)	93.779	MP-0910-11	<u>2,299</u>
Medicare Improvement of Patient and Provider Act (2MIPPA)	93.518	2M-1010-11	<u>2,485</u>
Passed Through California Department of Mental Health:			
Homeless Federal Block Grant (PATH)(M/H)	93.150	Unavailable	<u>194,530</u>
Passed Through California Department of Health Services:			
Immunization Registry Program RIDE (P/H)	93.268	09-11338	131,596
Immunization Project Subvention (P/H)	93.268	09-11295	<u>236,796</u>
Subtotal Immunization			<u>368,392</u>
Passed Through California Dept of Social Services:			
Family Preservation Support (PSSF)	93.556	Unavailable	<u>602,111</u>
Passed Through California Dept of Social Services:			
Temporary Assistance for Needy Families (TANF) - Calworks - Adm. (HSA)	93.558 *	Unavailable	26,540,842
TANF - Calworks - Aid (HSA)	93.558 *	Unavailable	56,241,828
TANF - CWS	93.558 *	Unavailable	5,050,626
ARRA - Emergency Contingency Fund for TANF	93.714 *	Unavailable	<u>2,847,173</u>
Subtotal - TANF Cluster			<u>90,680,469</u>
Passed Through California Dept of Social Services:			
Child Support Enforcement (F/S) (Admin)	93.563	Unavailable	<u>10,114,601</u>
Refugee Employment Social Services	93.566	Unavailable	<u>12,545</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, 2011**

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 Community Services and Development:			
Low-Income Home Energy Assistance (LIHEAP)-Weatherization	93.568	09B-5537	3,458
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	09B-5537	15,431
Low-Income Home Energy Assistance (LIHEAP)-Weatherization	93.568	10B-5637	784,867
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	10B-5637	339,926
Low-Income Home Energy Assistance (LIHEAP)-Weatherization	93.568	11B-5637	472,794
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	11B-5637	<u>243,647</u>
Subtotal Low-Income Home Energy Assistance			<u>1,860,123</u>
Passed Through California Department of Economic Opportunity:			
Community Services Block Grant (CSBG)	93.569 *	10F-4040	170,869
Community Services Block Grant (CSBG)	93.569 *	11F-4040	716,298
ARRA - Community Services Block Grant (CSBG)	93.710 *	09F-5140	<u>551,211</u>
Subtotal CSBG Cluster			<u>1,438,378</u>
Passed Through California Department of Social Services:			
CWS-Title IV-B (HSA)	93.645	Unavailable	<u>656,331</u>
Foster Care - ADMIN	93.658 *	Unavailable	318,171
Foster Care	93.658 *	Unavailable	8,187,428
Foster Care - EA Assitance	93.658 *	Unavailable	126,670
Foster Care - Probation	93.658 *	Unavailable	2,502,571
Foster Care - PHS	93.658 *	Unavailable	311,413
Foster Care - Licensing	93.658 *	Unavailable	138,633
Foster Care - CWS	93.658 *	Unavailable	3,459,462
Foster Care - Non CWS	93.658 *	Unavailable	186,323
Foster Care	93.658 *	Unavailable	326,219
ARRA - Foster Care	93.658 *	Unavailable	<u>723,125</u>
Subtotal Foster Care			<u>16,280,015</u>
Adoption Assistance	93.659 *	Unavailable	6,021,212
Adoption Assistance - Admin	93.659 *	Unavailable	997,487
ARRA - Adoption Assistance	93.659 *	Unavailable	<u>747,386</u>
Subtotal Adoption Assistance			<u>7,766,085</u>
ARRA - In Home Supportive Services	93.667 *	Unavailable	2,384,299
In Home Supportive Services - CWS Title XX	93.667 *	Unavailable	878,950
Contract PA Waiver PCSP	93.667 *	Unavailable	<u>3,756,285</u>
Subtotal In Home Supportive Services			<u>7,019,534</u>
Chafee Foster Care Independence Program	93.674	Unavailable	<u>270,701</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, 2011**

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:			
Medical Assistance Program - Multipurpose Senior Services Program (MSSP)	93.778 *	MS-0809-22	403
Passed Through California Department of Social Services:			
Medical Assistance Program - Child Health Disability Prevention - CHDP (PHS)	93.778 *	CHDP Admin	558,518
Medical Assistance Program - Child Health Disability Prevention - CHDP (PHS)	93.778 *		342,360
Medical Assistance Program - Children's Medical Services - CMS (PHS)	93.778 *	08-85130 A01	3,237,173
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778 *	08-85086	53,771
Medical Assistance Program - Medi-Cal Administrative Activities (MAA & TCM) (PHS)	93.778 *	08-85130	<u>372,094</u>
Subtotal Medical Assistance Program			<u>4,564,319</u>
Hospital Preparedness Program	93.889	EPO 10-69	<u>164,834</u>
Subtotal			<u>164,834</u>
HIV Care Formula - HIV Comprehensive AIDS Resources Emergency - CARE	93.917	10-95287	212,898
HIV Care Formula - HIV Prevention	93.917	10-95287	121,889
HIV Care Formula - Minority AIDS Initiative - MAI	93.917	10-95287	<u>14,844</u>
Subtotal HIV Care Formula			<u>349,631</u>
AIDS Surveillance Program - ASP	93.941	10-95287	9,268
AIDS Drug Assistance Program - ADAP (P/H)	93.783		<u>677</u>
Subtotal AIDS			<u>9,945</u>
Nutrition Network Federal	93.252	08-85155	<u>34,616</u>
Chlamydia STD CAPPs/CTSP	93.154	09-11146	<u>2,406</u>
Maternal and Child Health - Black Infant Health Program - BIH (PHS)	93.994	2010-39	217,822
Maternal Child Health - MCAH (PHS)	93.994	2010-39	325,149
Maternal and Child Health - Fatal Child Abuse & Neglect Survey - FCANS (PHS)	93.994	SAC-10-40	<u>3,300</u>
Subtotal Maternal and Child Health			<u>546,271</u>
Adolescent Family Life Program - AFLP (PHS)	93.995	2010-39	<u>177,401</u>
Passed Through California Department of Mental Health:			
SAMHSA (ADAMHA) Block Grant	93.958	Unavailable	<u>1,118,292</u>
Passed Through California Department of Alcohol and Drug Program:			
Substance Abuse Block Grant:			
SAPT Block Grant - Discretionary	93.959 *	Unavailable	2,150,700
SATTA Additional Discretionary	93.959 *	Unavailable	35,624
SAPT Block Grant - HIV Set Aside (Drug)	93.959 *	Unavailable	125,991
SAPT Block Grant - HIV Set Aside (Drug)	93.959 *	Unavailable	54,011
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959 *	Unavailable	127,007
SAPT Block Grant - Perinatal Set-Aside (Drug)	93.959 *	Unavailable	42,366
SAPT Block Grant - Prevention	93.959 *	Unavailable	<u>657,158</u>
Subtotal SAPT Block Grant			<u>3,192,857</u>
Total Department of Health and Human Services			<u>175,379,894</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, 2011**

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</u>			
Direct Programs:			
Community Development Block Grant Entitlement (CDBG)/Loan Program	14.218	B-06-UC-06-0009	297,629
Community Development Block Grant Entitlement/Loan Program	14.218	B-07-UC-06-0009	35,893
Community Development Block Grant Entitlement/Loan Program	14.218	B-08-UC-06-0009	528,155
Community Development Block Grant Entitlement/Loan Program	14.218	B-09-UC-06-0009	970,285
Community Development Block Grant - City of Escalon	14.218	ESC-10-04	2,000
Community Development Block Grant - City of Lathrop	14.218	LAT-10-08	1,010
Community Development Block Grant - City of Manteca	14.218	MAN-10-02	5,000
Community Development Block Grant - City of Tracey	14.218	TRA-10-02	7,036
ARRA - CDBG Entitlement Program (CDBG-R)	14.253	B-09-UY-06-0009	252,996
CDBG Entitlement Program	14.218	B-10-UC-06-0009	924,824
CDBG - Neighborhood Stabilization Program (NSP)	14.218	B-08-UN-06-0005	202,032
CDBG - NSP3 (Neighborhood Stabilization Program-3)	14.218	B-11-UN-06-0005	21,154
Subtotal CDBG Entitlement Cluster			<u>3,248,014</u>
Emergency Shelter Grant	14.231	S-10-UC-06-0009	113,713
Emergency Shelter Grant	14.231	S-09-UC-06-0010	22,525
Subtotal Emergency Shelter Grant			<u>136,238</u>
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B611001/2/3/4/5/6/7/8/9	7,668
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B711001/2/3/4/5/6	482,548
Supportive Housing Program (Neighborhood Pres)	14.235	CA0248/49/50/51/52/53B9T110801	1,055,048
Supportive Housing Program (Neighborhood Pres)	14.235	CA0248/252/B9T1108002 & CA0761/762/763B9T110901	736,548
Supportive Housing Program (Neighborhood Pres)	14.235	CA0902B9T111001 & CA0247/248/250/B9T111002	87,133
Subtotal Supportive Housing Program			<u>2,368,945</u>
Shelter Plus Care (Neighborhood Pres)	14.238	CA01C511001	224,615
Shelter Plus Care	14.238	CA0253C9T110801	290,548
Shelter Plus Care	14.238	CA0253C9T110802	1,323,097
Shelter Plus Care	14.238	CA0835C9T110900	7,488
Shelter Plus Care (Neighborhood Pres)	14.238	CA0901C9T111001	63,527
Subtotal Shelter Plus Care			<u>1,909,275</u>
HOME Loan Program - Loan Income and Repayment	14.239	M06-UC-06-0009	439,385
HOME Loan Program - Loan Income and Repayment	14.239	M07-UC-06-0009	1,504,882
HOME Loan Program - Loan Income and Repayment	14.239	M08-UC-06-0009	444,210
HOME Loan Program - Program Income	14.239	M09-UC-06-0009	300,281
HOME Loan Program - Program Income	14.239	M10-UC-06-0009	348,581
Subtotal HOME Loan Program			<u>3,037,339</u>
Homeless Prevention and Rapid Rehousing Program	14.257	S-09-UY-06-0009	435,540
Passed Through State Department of Health Services: Housing for People With AIDS - HOPWA	14.241	10-10142	248,779
Total Department of Housing and Urban Development			<u>11,384,130</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, 2011**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Justice</u>			
Direct Program:			
Narcotics Enforcement	16.000	N/A	3,058
Evidence based Probation Supervision Program (Adult Day Reporting Center) - ARRA	16.803	ZP09010390	871,206
State Criminal Alien Assistance Program	16.606		386,499
Universal Hiring Program (UHP)	16.710	2008UMWX0026	70,000
COPS Technology Program	16.710	2008CKWX0207	17,124
COPS Hiring Recovery Program (CHRP)	16.710	2009RKWX0150	1,513,229
Subtotal COPS Program			1,600,353
Reconnect Day And Evening Report Center	16.808	2009-SC-B9-0030	848,262
Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2010-45	21,261
Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2011-46	435
Subtotal Reconnect Day and Evening Report Center			869,958
Passed Through State Corrections Standard Authority:			
JABG - AMYVPT	16.523	CSA #179-09AMYVPT	29,240
JABG - Peacekeeper Enhancement	16.523	179-10	43,555
Subtotal JABG			72,795
Passed Through State Office of Emergency Services:			
Anti-Drug Abuse Program	16.738	DC09200390	502,954
Violence Against Women Vertical Prosecution Program	16.588	VV09010390	230,382
Violence Against Women Vertical Prosecution Program	16.588	PU10010390	56,920
Subtotal Violence Against Women Vertical Prosecution Program			287,302
Elder Abuse Advocacy and Outreach Program	16.575	EA09100390	31,943
Victim Witness Assistance Program	16.575	VW10290390	319,792
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV10010390	114,185
Subtotal Victim Witness Assistance Program			465,920
Total Department of Justice			5,060,045
<u>Department of Labor</u>			
Direct Program:			
EARMARK - YOUTH (985)	17.261	N/A	108,061
Subtotal EARMARK			108,061
Passed Through California Department of Aging:			
California Dept of Aging - Title V	17.235	TV-1011-11	227,993
Appropriations Act - Senior Employment	17.235	AA-0910-11	85,069
Subtotal Dept of Aging			313,062

* 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, 2011**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Labor</u> (Continued)			
Passed Through California Employment Development Department:			
ARRA - WIA Adult (104)	17.258 *	R970568	779,651
WIA Adult (202)	17.258 *	K074172	1,046,249
WIA Adult (202)	17.258 *	K178691	1,687,557
WIA Adult (201)	17.258 *	K178691	521,626
WIA CDCR New Start - Adult Spec Proj (442)	17.258 *	K074172	67,581
WIA CDCR New Start - Adult Spec Proj (442)	17.258 *	K178691	3,488
WIA 15% INCENTIVE (113)	17.258 *	K074172	7,445
WIA - ARRA 15% INCENTIVE (153)	17.258 *	K074172	15,699
WIA Youth (301)	17.259 *	K074172	853,041
WIA Youth (301)	17.259 *	K178691	1,992,055
ARRA - WIA DW (105)	17.260 *	R970568	793,462
ARRA Rapid Response (106)	17.260 *	R970568	330,360
ARRA Rapid Response (108)	17.260 *	K074172	728,587
WIA NUMMI Project (768)	17.260 *	K074172	1,025,863
WIA DW Formula (502)	17.260 *	K074172	984,313
WIA 25% Rapid Response Additional Assistance (527)	17.260 *	K074172	229,690
WIA Rapid Response (540)	17.278 *	K178691	70,096
WIA Rapid Response (541)	17.278 *	K178691	120,312
WIA DW Formula (502)	17.278 *	K178691	981,805
WIA DW Formula (501)	17.278 *	K178691	813,447
Subtotal WIA			13,052,327
Total Department of Labor			13,473,450
<u>Department of Transportation</u>			
Direct Programs:			
Airport Dev Aid Prog - Update Airport Master Plan Study	20.106 *	03-06-0250-23	171,109
Airport Dev Aid Prog - Rehab Gen Aviation Apron	20.106 *	03-06-0250-25	12,390
Airport Dev Aid Prog - Rehab Gen Aviation Apron - Phase 2	20.106 *	03-06-0250-26	943
Airport Dev Aid Prog - Design: Term Hold Room	20.106 *	03-06-0250-27	22,721
Airport Dev Aid Prog - Rehab Taxiway H & J Construction	20.106 *	03-06-0250-28	1,671,613
Terminal Building Expansion	20.106 *	03-06-0250-29	2,978,018
Aircrft Rscue & Fire Fightg (ARFF) Bldg & Mods & Runway Lighting	20.106 *	03-06-0250-29	75,495
Subtotal Airport			4,932,289
Passed Through California Department of Transportation:			
Highway, Planning and Construction	20.205 *	BRLO-5929 (217)	45,731
Highway, Planning and Construction	20.205 *	BRLO-5929 (216)	49,810
Highway, Planning and Construction	20.205 *	HSIPL-5929 (219)	61,765
Highway, Planning and Construction	20.205 *	ESPL-5929(221)	20,489
Highway, Planning and Construction	20.205 *	BPMP-5929(224)	18,136
Highway, Planning and Construction	20.205 *	BPMP-5929(226)	14,851
Highway, Planning and Construction	20.205 *	BPMP-5929(227)	15,135
Highway, Planning and Construction	20.205 *	BPMP-5929(223)	14,525
Highway, Planning and Construction	20.205 *	BPMP-5929(212)	15,126
Highway, Planning and Construction	20.205 *	STPL-5929(225)	49,214
Highway, Planning and Construction	20.205 *	STPL-5929(220)	25,403
Highway, Planning and Construction	20.205 *	SPOA-5929(222)	44,265
Highway, Planning and Construction	20.205 *	STPL-5929(228)	23,891
Highway, Planning and Construction	20.205 *	HRRRL-5929 (186)	4,563
Highway, Planning and Construction	20.205 *	BPMP-5929 (170)	10,441
Highway, Planning and Construction	20.205 *	BRLO-5929 (163)	711,378
Highway, Planning and Construction	20.205 *	STPL-5929 (188)	451,517
Highway, Planning and Construction	20.205 *	STPL-5929 (193)	73,611

* 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, 2011**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Transportation (Continued)</u>			
Highway, Planning and Construction	20.205 *	STPL-5929 (191)	453,222
Highway, Planning and Construction	20.205 *	BRLS-5929 (166)	300,360
Highway, Planning and Construction	20.205 *	BRLS-5929 (167)	97,667
Highway, Planning and Construction	20.205 *	STPL-5929 (195)	33,115
Highway, Planning and Construction	20.205 *	BRL0-5929(160)	899,988
ARRA - Highway, Planning and Construction	20.205 *	ESPL-5929(204)	848,490
ARRA - Highway, Planning and Construction	20.205 *	ESPL-5929(200)	3,659,031
ARRA - Highway, Planning and Construction	20.205 *	ESPL-5929(198)	11,577
Highway, Planning and Construction	20.205 *	HRRRL-5929(208)	48,769
Highway, Planning and Construction	20.205 *	HRRRL-5929(207)	53,591
Highway, Planning and Construction	20.205 *	CML-5929 (215)	111,643
Highway, Planning and Construction	20.205 *	BRLS-5929(192)	18,096
Highway, Planning and Construction	20.205 *	X11-5929(231)	100,000
Highway, Planning and Construction	20.205 *	BRNBIF 5929 (154)	109,276
Subtotal Highway, Planning and Construction			<u>8,394,676</u>
Total Department of Transportation			<u>13,326,965</u>
<u>Corporation for National and Community Service</u>			
Direct Programs:			
Retired And Senior Volunteer Program (RSVP)	94.002	09SRPCA016	61,173
Total Corporation for National and Community Service			<u>61,173</u>
<u>Department of Education</u>			
Passed Through California Department of Alcohol And Drug Program:			
SAPT Block Grant - Friday Night Live-Club Live	84.186	STATE	22,500
SAPT Block Grant - Friday Night Live	84.186	STATE	3,750
SAPT Block Grant - Friday Night Live	84.186	STATE	3,750
SAPT Adolescent/Youth Treatment Program	84.186	STATE	11,352
SAPT Adolescent/Youth Treatment Program	84.186	STATE	33,942
Total Department of Education			<u>75,294</u>
<u>Social Security Administration</u>			
Direct Program:			
SSI Suspensions Report	96.007	N/A	33,200
Total Social Security Administration			<u>33,200</u>
Total Federal Awards Excluding Loans			<u>\$ 236,002,289</u>
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>			
U.S. Department of Housing and Urban Development			
Passed Through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program	14.218		\$ 9,674,395
Home Investment Partnerships Program	14.239		19,121,521
Disaster Recovery Initiative Program	14.218		1,056,271
Neighborhood Stabilization & Preservation Revolving Loan Fund	14.218		4,923,220
Total U.S. Department of Housing and Urban Development			<u>34,775,407</u>
Department of Commerce			
Direct Program:			
Industrial Revolving Loan Fund	11.307		4,941,018
Federal Loan Balances with a Continuing Compliance Requirement			<u>39,716,425</u>
Total Expenditures of Federal Awards Including Loans			<u>\$ 275,718,714</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, 2011**

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 (County). The County'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 the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*.

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, 2011:

Federal CFDA #	Program Title	Amount Outstanding	
		July 1, 2010	June 30, 2011
11.307	Industrial Revolving Loan Fund	\$ 4,941,018	\$ 4,970,531
14.218	Community Development Block Grant Program	9,674,395	9,705,869
14.239	HOME Investment Partnerships Program	19,121,521	18,702,220
14.218	Disaster Recovery Initiative Program	1,056,271	950,457
14.218	Neighborhood Stabilization and Preservation Revolving Loan Fund	4,923,220	5,308,640
	Totals	<u>\$ 39,716,425</u>	<u>\$ 39,637,717</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>CDBG - Entitlement Grants Cluster</u>		
14.218	Community Development Block Grants (CDBT)/Entitlement Grants	\$ 18,648,904
14.253	ARRA - CDBG-R	252,996
	Total	<u>\$ 18,901,900</u>
<u>WIA Cluster</u>		
17.258	WIA - Adult	\$ 3,333,946
17.258	ARRA - WIA Adult	795,350
17.259	WIA - Youth	2,845,096
17.260	WIA - Dislocated Workers	2,239,866
17.260	ARRA - WIA Dislocated Workers	1,852,409
17.278	WIA - DW Formula	1,795,252
17.278	WIA - Rapid Response	190,408
	Total	<u>\$ 13,052,327</u>
<u>Aging Cluster</u>		
93.044	Special Programs for Aging - Title III B	\$ 883,412
93.045	Special Programs for Aging - Title III C-1 & 2	1,008,962
93.053	Nutrition Services Incentive Program/USDA	160,576
	Total	<u>\$ 2,052,950</u>
<u>CSBG Cluster</u>		
93.569	Community Services Block Grant	\$ 887,167
93.710	ARRA - Community Services Block Grant	551,211
	Total	<u>\$ 1,438,378</u>
<u>Head Start Cluster</u>		
93.600	Head Start	\$ 23,494,257
93.708	ARRA - Head Start	884,476
93.709	ARRA - Early Head Start	1,152,071
	Total	<u>\$ 25,530,804</u>

NOTE 6 – PROGRAM CLUSTERS (Continued)

Federal CFDA	Program Title	Federal Expenditures
<u>Homeland Security Cluster</u>		
97.067	Homeland Security Grant Program	\$ 173,687
97.071	Metropolitan Medical Response System	67,298
97.073	State Homeland Security Grant	<u>1,735,795</u>
	Total	<u>\$ 1,976,780</u>
<u>TANF Cluster</u>		
93.558	Temporary Assistance for Needy Families (TANF)	\$ 87,833,296
93.714	ARRA - Emergency Contingency Fund for TANF	<u>2,847,173</u>
	Total	<u>\$ 90,680,469</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	\$ 15,000	\$ -
17.235 (CDA - Title V)	227,993	-
17.235 (Approp Act - Sr Empl)	85,069	-
93.041	7,709	-
93.042	30,886	-
93.043	41,212	-
93.044	883,412	-
93.045	1,008,962	115,317
93.052	283,021	-
93.053	160,576	-
93.071	3,871	-
93.518	2,485	-
93.778 (MS-0809-22)	403	-
93.779	2,299	-
Ombudsman Initiative	-	25,967
Community-Based Services Program/SNF Quality and Accountability	-	<u>29,717</u>
	<u>\$ 2,752,898</u>	<u>\$ 171,001</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	1,066,431
14.218-14.239	Community Development Block Grant Program	7,628,776
93.043-93.053	Aging Cluster	738,949
93.600	Head Start Child Development Council, Inc.	24,987,815
93.778	Medi-Cal Assistance - Substance Abuse	271,751
93.778-93.994	Public Health Services	213,180
93.958	SAMHSA (ADAMHA) Block Grant	391,568
97.078	Buffer Zone Protection Program	162,232
	Totals	<u>\$ 35,620,702</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2011**

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
See item 11-FS-01. |

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 11-SA-01 and 11-SA-02. |
| 4. Identification of major programs: | |

CFDA Number

Program

93.659	Adoption Assistance, 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)
93.778	Medical Assistance
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, 2011**

93.667	In Home Supportive Services, including ARRA Grant
11.307	Economic Development Assistance
20.106	Airport Improvement Program
81.042	Department of Energy Grant, including ARRA Grant
93.959	SAPT Block Grant
 <i>Aging Cluster:</i>	
93.044	Special Programs for the Aging – Title III, Part B-Grants for Supportive Services and Senior Grant
93.045	Special Programs for the Aging – Title III, Part C- Nutrition Services
93.053	Nutrition Services Incentive Program
 <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
17.278	WIA – Rapid Response
 <i>TANF Cluster:</i>	
93.558	Temporary Assistance for Needy Families (TANF)
93.714	ARRA – Emergency Contingency Fund for TANF
 <i>CSBG Cluster:</i>	
93.569	Community Services Block Grant (CSBG)
93.710	ARRA – CSBG
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

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2011**

Section 2

Financial Statement Findings

Finding 11-FS-01 Schedule of Expenditures of Federal Awards

Criteria:

The County needs to have adequate internal control over the Schedule of Expenditures of Federal Awards (SEFA). The SEFA should include all federal program expenditures and reconcile to the supporting documentations in a timely and effective manner.

Condition:

The County was not able to prepare and provide us a final Schedule of Expenditures of Federal Awards (SEFA) on a timely basis. The initial SEFA provided to us did not include all the federal program expenditures from the various departments, which caused a delay in the completion of the 2011 single audit.

Cause:

The County does not have enough trained staff or does not have a system in place to ensure the SEFA is prepared and reconciled in a timely manner.

Effect of Condition:

A major program was not audited in a timely manner.

Recommendation:

We recommend that the County implement the proper procedures to ensure that controls are in place to produce an accurate and complete SEFA in a timely manner.

Management Response:

The Auditor-Controller's office has implemented procedures to ensure that the SEFA will be prepared timely, accurately, and well in advance of the March 31st deadline. Correspondence with County departments will be coordinated through a single staff person, who will ensure the information is received and recorded properly.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2011**

Section 3

Federal Award Findings and Questioned Costs

11-SA-01

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: 2010-2011 Fiscal Year

Compliance Requirement: Eligibility

Questioned Costs: \$0

Criteria:

The *March 2011 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:

- 2 case files where the files were missing and we were unable to determine if eligibility requirements were met.

Effect:

Ineligible participants may be receiving benefits.

Recommendation:

We recommend that the County follow established formal policies and procedures with regards to obtaining the required documents for eligibility determination.

Views of Responsible Officials:

The County agrees with the recommendation. The County has implemented a document imaging system as part of the new automated welfare system (C-IV) in which documentation is imaged and electronically saved at the time of receipt, thus assisting the County in its efforts to retain critical documentation.

Contact Information of Responsible Official:

Christopher Woods

Telephone: (209) 468-1000

Email: cwoods@sjgov.org

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2011**

11-SA-02

Program: In Home Supportive Services, Including ARRA

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: 2010-2011 Fiscal Year

Compliance Requirement: Eligibility

Questioned Costs: \$0

Criteria:

The *March 2011 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:

- 12 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.

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.

Views of Responsible Officials:

The County agrees with the recommendation. The process of checking cases for timely eligibility redeterminations has become an automated process and has been coupled with an additional monitoring tool. The County conducts regular supervisory reviews of case work to ensure compliance with established policies and procedures.

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, 2011**

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:

Staff 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 may be off by more than \$2 million.

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.

Current Year Status:

Resolved.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2011**

Section 3

Federal Award Findings and Questioned Costs

10-SA-01

Program: State Administrative Matching Grants for Supplemental Nutrition Assistance 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.

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.

Views of Responsible Officials:

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

Current Year Status:

Resolved.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2011**

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.

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.

Views of Responsible Officials:

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

Current Year Status:

Resolved.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2011**

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.

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.

Views of Responsible Officials:

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

Current Year Status:

See current year Finding 11-SA-02.

**SUPPLEMENTAL STATEMENTS
OF REVENUE AND EXPENDITURES**

**COUNTY OF SAN JOAQUIN
ARRA 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	\$ 1,093,087	\$ 1,539,566	\$ -	\$ -
County General Fund Support	-	161,999	161,999	-	-
Accrued Grant Revenue	541,876	(541,876)	-	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	\$ 988,355	\$ 713,210	\$ 1,701,565	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 33,045	\$ 18,450	\$ 51,495	\$ 51,495	\$ 47,175
Fringe Benefits	17,346	10,305	27,651	26,834	24,458
Operating Expenses	3,867	1,246	5,113	5,065	6,012
Equipment	289	(289)	-	-	398
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	7,379	763	8,142	7,930	9,101
Subtotal Administrative Costs	61,926	30,475	92,401	91,324	87,144
PROGRAM COSTS:					
Salaries and Wages	198,994	292,276	491,270	491,270	425,788
Fringe Benefits	45,095	135,424	180,519	174,975	151,995
Operating Expenses	660,442	231,072	891,514	853,061	804,522
Equipment	1,298	(1,298)	-	-	1,282
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	20,600	25,261	45,861	41,225	68,835
Subtotal Program Costs	926,429	682,735	1,609,164	1,560,531	1,452,422
Total Expenditures	\$ 988,355	\$ 713,210	\$ 1,701,565	\$ 1,651,855	\$ 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	\$ 465,174	\$ 912,105	\$ -	\$ -
County General Fund Support	35,797	431,420	467,217	-	-
Accrued Grant Revenue	294,305	(294,305)	-	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	7,993	4,775	12,768	-	-
Total Revenue	\$ 785,026	\$ 607,064	\$ 1,392,090	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 114,835	\$ 88,797	\$ 203,632	\$ 149,723	\$ 149,723
Fringe Benefits	53,058	46,443	99,501	71,330	71,330
Operating Expenses and Equipment	11,116	5,773	16,889	16,889	18,974
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	17,971	30,695	48,666	27,201	25,116
Subtotal Administrative Costs	196,980	171,708	368,688	265,143	265,143
PROGRAM COSTS:					
Salaries and Wages	280,287	195,905	476,192	332,873	332,873
Fringe Benefits	134,744	106,815	241,559	163,681	163,681
Operating Expenses and Equipment	112,105	109,820	221,925	97,286	97,286
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	60,910	22,816	83,726	53,122	53,122
Subtotal Program Costs	588,046	435,356	1,023,402	646,962	646,962
Total Expenditures	\$ 785,026	\$ 607,064	\$ 1,392,090	\$ 912,105	\$ 912,105

**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. 11F-4240 (CSBG \$912,105)
FOR THE PERIOD JANUARY 1, 2011 TO DECEMBER 31, 2011**

	January 1, 2011 through June 30, 2011	July 1, 2011 through Dec. 31, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 387,843	\$ -	\$ 387,843	\$ -	\$ -
County General Fund Support	86,389	-	86,389	-	-
Accrued Grant Revenue	328,455	-	328,455	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Income	5,944	-	5,944	-	-
Total Revenue	\$ 808,631	\$ -	\$ 808,631	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 101,456	\$ -	\$ 101,456	\$ 101,456	\$ 122,433
Fringe Benefits	41,861	-	41,861	41,861	61,514
Operating Expenses and Equipment	13,831	-	13,831	13,831	28,230
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	15,668	-	15,668	15,668	30,769
Subtotal Administrative Costs	172,816	-	172,816	172,816	242,946
PROGRAM COSTS:					
Salaries and Wages	302,315	-	302,315	302,315	325,043
Fringe Benefits	153,311	-	153,311	153,311	189,837
Operating Expenses and Equipment	114,971	-	114,971	95,596	95,596
Out-of-State Travel	-	-	-	-	-
Subcontractor Services	-	-	-	-	-
Other Costs	65,218	-	65,218	58,683	58,683
Subtotal Program Costs	635,815	-	635,815	609,905	669,159
Total Expenditures	\$ 808,631	\$ -	\$ 808,631	\$ 782,720	\$ 912,105

**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 - \$434,660)
FOR THE PERIOD JULY 1, 2010 THROUGH JUNE 30, 2012**

	July 1, 2009 through June 30, 2010	July 1, 2010 through June 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ 176,689	\$ 176,689	\$ -	\$ -
County General Fund Support	-	18,712	18,712	-	-
Accrued Grant Revenue	139	(139)	-	-	-
Deferred Grant Revenue	-	39,762	39,762	-	-
Grant Revenues Rolled Over from Prior Year	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
 Total Revenue	 <u>\$ 139</u>	 <u>\$ 235,024</u>	 <u>\$ 235,163</u>	 <u>\$ -</u>	 <u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (661)	<u>\$ 139</u>	<u>\$ 40,306</u>	<u>\$ 40,445</u>	<u>\$ 21,431</u>	<u>\$ 21,733</u>
Subtotal Administrative Costs	<u>139</u>	<u>40,306</u>	<u>40,445</u>	<u>21,431</u>	<u>21,733</u>
PROGRAM COSTS:					
Training and Technical Assistance (666)	-	-	-	-	-
Direct Program Activities (662) & Program Mgmt and Support (668)	-	120,092	120,092	166,175	293,009
Health and Safety (662)	-	49,913	49,913	49,913	93,718
Intake (664)	-	10,902	10,902	10,902	4,400
Liability Insurance (662 & 664)	-	-	-	-	-
Major and Minor Equipment (669)	-	327	327	327	-
Outreach (665)	-	1,567	1,567	1,567	1,000
Workers Compensation (652 & 654)	-	-	-	-	-
General/Operating Expenses	-	11,917	11,917	11,918	20,800
 Subtotal Program Costs	 <u>-</u>	 <u>194,718</u>	 <u>194,718</u>	 <u>240,802</u>	 <u>412,927</u>
 Total Expenditures	 <u>\$ 139</u>	 <u>\$ 235,024</u>	 <u>\$ 235,163</u>	 <u>\$ 262,233</u>	 <u>\$ 434,660</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 - \$5,071,783)
FOR THE PERIOD JUNE 30, 2009 THROUGH MARCH 31, 2012**

	June 30, 2009 through June 30, 2010	July 1, 2010 through June 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 53,088	\$ 2,462,523	\$ 2,515,611	\$ -	\$ -
County General Fund Support	-	22,389	22,389	-	-
Accrued Grant Revenue	234,750	(234,750)	-	-	-
Deferred Grant Revenue	-	536,934	536,934	-	-
Grant Revenues Rolled Over from Prior Year	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>\$ 287,838</u>	<u>\$ 2,787,096</u>	<u>\$ 3,074,934</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (811)	\$ 82,172	\$ 278,281	\$ 360,453	\$ 332,064	\$ 332,064
Subtotal Administrative Costs	<u>82,172</u>	<u>278,281</u>	<u>360,453</u>	<u>332,064</u>	<u>332,064</u>
PROGRAM COSTS:					
Client Education (813)	-	-	-	-	-
Liability Insurance (808)	319	547	866	866	866
Outreach (815)	670	41,031	41,701	41,701	60,000
Training and Technical Assistance (816)	41,854	23,845	65,699	65,699	100,000
Minor Vehicle and Field Equipment (817)	11,862	6,499	18,361	18,361	32,007
Major Vehicle and Field Equipment (817)	-	-	-	-	-
Workers Compensation (808)	1,031	1,777	2,808	2,808	10,801
Intake (814)	10,213	38,370	48,583	48,583	92,000
Direct Program Activities (812) & Program Mgmt and Support (819)	118,919	1,638,915	1,757,834	1,746,556	3,112,746
Health and Safety (812)	3,799	628,429	632,228	631,927	1,086,299
General/Operating Expense (818)	16,999	129,401	146,400	146,400	245,000
	<u>205,666</u>	<u>2,508,814</u>	<u>2,714,481</u>	<u>2,702,901</u>	<u>4,739,719</u>
Subtotal Program Costs	<u>205,666</u>	<u>2,508,814</u>	<u>2,714,481</u>	<u>2,702,901</u>	<u>4,739,719</u>
Total Expenditures	<u>\$ 287,838</u>	<u>\$ 2,787,095</u>	<u>\$ 3,074,933</u>	<u>\$ 3,034,965</u>	<u>\$ 5,071,783</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 SEPTEMBER 30, 2010**

	Jan. 1, 2009 through June 30, 2009	July 1, 2009 through June 30, 2010	July 1, 2010 through June 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
Revenue						
Grant Revenue	\$ 78	\$ 1,360,262	\$ 17,102	\$ 1,377,442	\$ -	\$ -
County General Fund Support	-	52,339	-	52,339	-	-
Accrued Grant Revenue	24,315	(21,472)	(2,754)	89	-	-
Deferred Grant Revenue	(261,141)	249,703	11,209	(229)	-	-
Interest Income	-	5,754	-	5,754	-	-
Other Revenue	-	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	359,978	-	-	359,978	-	-
Grant Revenues Rolled to Future Contract	-	(413,885)	(22,099)	(435,984)	-	-
Total Revenue	\$ 123,230	\$ 1,232,701	\$ 3,458	\$ 1,359,389	\$ -	\$ -
Expenditures						
ADMINISTRATIVE COSTS:						
Administrative Costs (721)	\$ 21,285	\$ 140,380	\$ 121	\$ 161,786	\$ 109,680	\$ 109,680
Subtotal Administrative Costs	21,285	140,380	121	161,786	109,680	109,680
PROGRAM COSTS:						
Intake (720)	2,917	20,490	-	23,407	23,407	23,407
Outreach (732)	-	6,894	118	7,012	6,923	6,924
Liability Insurance (722)	-	1,597	-	1,597	1,593	1,594
Training and Technical (733)	191	-	-	191	191	191
Direct Program Activities (722)	98,837	1,058,189	3,219	1,160,245	1,230,741	1,230,495
Workers Compensation (722)	-	5,151	-	5,151	5,151	5,151
Subtotal Program Costs	101,945	1,092,321	3,337	1,197,603	1,268,006	1,267,762
Total Expenditures	\$ 123,230	\$ 1,232,701	\$ 3,458	\$ 1,359,389	\$ 1,377,686	\$ 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 SEPTEMBER 30, 2010**

	Jan. 1, 2009 through June 30, 2009	July 1, 2009 through June 30, 2010	July 1, 2010 through June. 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>						
Grant Revenue	\$ 50,257	\$ 601,319	\$ 51,162	\$ 702,738	\$ -	\$ -
County General Fund Support	-	-	-	-	-	-
Accrued Grant Revenue	129,496	(107,488)	(22,008)	-	-	-
Deferred Grant Revenue	-	-	(13,723)	(13,723)	-	-
Interest Income	-	-	-	-	-	-
Other Revenue	-	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	-	-	-	-	-	-
Grant Revenues Rolled to Future Contract	-	-	-	-	-	-
Total Revenue	\$ 179,753	\$ 493,831	\$ 15,431	\$ 689,015	\$ -	\$ -
<u>Expenditures</u>						
ADMINISTRATIVE COSTS:						
Administrative Costs (723)	\$ 49,859	\$ 173,379	\$ -	\$ 223,238	\$ 222,629	\$ 227,779
Subtotal Administrative Costs	49,859	173,379	-	223,238	222,629	227,779
PROGRAM COSTS:						
Assurance 16 (729)	47,100	151,371	1	198,472	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	11,430	125,481	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 and 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	4,000	27,000	22,500	41,000
Other Program Costs	-	-	-	-	-	-
Subtotal Program Costs	129,894	320,452	15,431	465,777	439,066	779,484
Total Expenditures	\$ 179,753	\$ 493,831	\$ 15,431	\$ 689,015	\$ 661,695	\$ 1,007,263

**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 - \$1,535,472)
FOR THE PERIOD JANUARY 1, 2010 THROUGH DECEMBER 31, 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	\$ 1,332,071	\$ 1,535,949	\$ -	\$ -
County General Fund Support	-	40,406	40,406	-	-
Accrued Grant Revenue	71,840	115,487	187,327	-	-
Deferred Grant Revenue	(187,327)	(684,790)	(872,117)	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	413,885	22,099	435,984	-	-
Grant Revenues Rolled to Future Contract	-	-	-	-	-
Total Revenue	\$ 502,276	\$ 825,273	\$ 1,327,549	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (741)	\$ 52,844	\$ 110,400	\$ 163,244	\$ 122,838	\$ 122,838
Subtotal Administrative Costs	52,844	110,400	163,244	122,838	122,838
PROGRAM COSTS:					
Intake (740)	5,631	3,433	9,064	9,064	9,064
Outreach (752)	12,286	43,237	55,523	55,523	55,752
Training and Technical Assistance (753)	1,079	-	1,079	1,079	1,094
Direct Program Activities (742)	430,436	661,807	1,092,243	1,340,572	1,340,328
Liability Insurance (742)	-	-	-	-	-
Workers Compensation (742)	-	6,396	6,396	6,396	6,396
Subtotal Program Costs	449,432	714,873	1,164,305	1,412,634	1,412,634
Total Expenditures	\$ 502,276	\$ 825,273	\$ 1,327,549	\$ 1,535,472	\$ 1,535,472

**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 (HEAP/ECIP - \$480,833)
FOR THE PERIOD JANUARY 1, 2010 THROUGH DECEMBER 31, 2011**

	Jan. 1, 2010 through June 30, 2010	July 1, 2010 through June 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ 451,358	\$ 451,358	\$ -	\$ -
County General Fund Support	-	49,347	49,347	-	-
Accrued Grant Revenue	118,862	(118,862)	-	-	-
Deferred Grant Revenue	-	7,430	7,430	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	\$ 118,862	\$ 389,273	\$ 508,135	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (743)	\$ 29,352	\$ 88,403	\$ 117,755	\$ 117,755	\$ 124,300
Subtotal Administrative Costs	29,352	88,403	117,755	117,755	124,300
PROGRAM COSTS:					
Assurance 16 (749)	13,697	127,240	140,937	140,937	151,500
HEAP/ECIP Intake (750)	41,545	88,310	129,855	80,697	80,697
HEAP/ECIP Outreach (744)	18,268	57,796	76,064	75,241	81,000
HEAP/ECIP Liability/Casualty Insurance (744)	-	-	-	-	-
HEAP/ECIP Workers Compensation (744)	-	-	-	823	-
ECIP					
Wood/Propane/Oil Payments (745)	16,000	337	16,337	16,337	16,338
Heating and Cooling (746)	-	10,687	10,687	10,215	10,498
SWEATS (751)	-	-	-	-	-
HEAP					
Wood/Propane/Oil Pmnts-HEAP (748)	-	16,500	16,500	16,500	16,500
Subtotal Program Costs	89,510	300,870	390,380	340,750	356,533
Total Expenditures	\$ 118,862	\$ 389,273	\$ 508,135	\$ 458,505	\$ 480,833

**COUNTY OF SAN JOAQUIN
LIHEAP CONTRACTS
SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 11B-5737 (LIHEAP WEATHERIZATION - \$1,479,835)
FOR THE PERIOD JANUARY 1, 2011 THROUGH MARCH 31, 2012**

	Jan. 1, 2011 through June 30, 2011	July 1, 2010 through June 30, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	472,794	-	472,794	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	\$ 472,794	\$ -	\$ 472,794	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (761)	\$ 28,530	\$ -	\$ 28,530	\$ 28,530	\$ 118,285
Subtotal Administrative Costs	28,530	-	28,530	28,530	118,285
PROGRAM COSTS:					
Intake (760)	-	-	-	-	29,571
Outreach (772)	1,560	-	1,560	1,560	50,000
Training and Technical Assistance (773)	-	-	-	-	1,000
Direct Program Activities (762)	442,704	-	442,704	539,833	1,273,079
Liability Insurance (762)	-	-	-	-	1,500
Workers Compensation (762)	-	-	-	-	6,400
Subtotal Program Costs	444,264	-	444,264	541,393	1,361,550
Total Expenditures	\$ 472,794	\$ -	\$ 472,794	\$ 569,923	\$ 1,479,835

**COUNTY OF SAN JOAQUIN
LIHEAP CONTRACTS
SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 11B-5737 (HEAP/ECIP - \$903,995)
FOR THE PERIOD JANUARY 1, 2011 THROUGH MARCH 31, 2012**

	Jan. 1, 2011 through June 30, 2011	July 1, 2011 through Jun. 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 78,632	\$ -	\$ 78,632	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	165,015	-	165,015	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	\$ 243,647	\$ -	\$ 243,647	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (763)	\$ 46,723	\$ -	\$ 46,723	\$ 46,723	\$ 190,592
Subtotal Administrative Costs	46,723	-	46,723	46,723	190,592
PROGRAM COSTS:					
Assurance 16 (769)	141,515	-	141,515	141,515	291,121
HEAP/ECIP Intake (770)	26,960	-	26,960	26,960	77,520
HEAP/ECIP Outreach (764)	8,332	-	8,332	8,332	186,420
HEAP/ECIP Training and Tech Assist (754)	-	-	-	-	77,520
HEAP/ECIP Liability/Casualty Ins (764/769/770)	-	-	-	-	1,840
HEAP/ECIP Workers Comp (764/769/770)	-	-	-	-	5,537
ECIP					
Wood/Propane/Oil Payments (765)	10,000	-	10,000	10,000	20,379
Heating and Cooling (766)	-	-	-	-	26,161
Training (767)	117	-	117	117	-
SWEATS (771)	-	-	-	-	6,526
HEAP					
Wood/Propane/Oil Pmnts-HEAP (768)	10,000	-	10,000	10,000	20,379
Subtotal Program Costs	196,924	-	196,924	196,924	713,403
Total Expenditures	\$ 243,647	\$ -	\$ 243,647	\$ 243,647	\$ 903,995