

**COUNTY OF SAN JOAQUIN**

**SINGLE AUDIT REPORT**

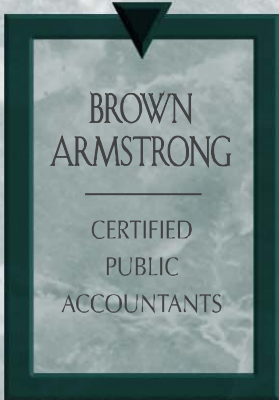
**JUNE 30, 2012**

**COUNTY OF SAN JOAQUIN  
SINGLE AUDIT REPORT  
FOR THE YEAR ENDED JUNE 30, 2012**

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## 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, 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, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 31, 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

Management of the County is responsible for establishing and maintaining effective 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.



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 finding 12-SA-01.

We noted certain matters that we reported to management of the County, in a separate letter dated December 31, 2012.

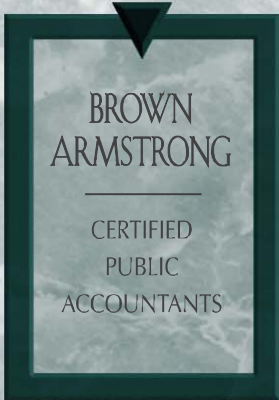
The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response and, accordingly, we express no opinion on it

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

*Brown Armstrong*  
*Accountancy Corporation*

Bakersfield, California  
December 31, 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

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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, 2012. 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, 2012. However, the results of our auditing procedures disclosed an instance 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 item 12-SA-01.



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 item 12-SA-01. *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, 2012, and have issued our report thereon dated December 31, 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

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
March 28, 2013



## **SCHEDULE**

**COUNTY OF SAN JOAQUIN  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2012**

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	11-8520-1164-CA	\$ 65,247
Plant and Animal Disease, Pest Control	10.025	11-8520-1211-CA, 12-8506-1211-CA	4,633
Plant and Animal Disease, Pest Control	10.025	11-8520-1317-CA, 12-8506-1317-CA	452,158
Plant and Animal Disease, Pest Control	10.025	11-8520-0934-GR	21,693
Plant and Animal Disease, Pest Control	10.025	10-8520-1165-CA, 11-8520-1165-CA	196,344
Plant and Animal Disease, Pest Control	10.025	11-8500-0484-CA	478,338
Plant and Animal Disease, Pest Control	10.025	11-8523-0572-CA	21,693
Subtotal Plant and Animal Disease, Pest Control			<u>1,240,106</u>
Passed Through California Department of Aging:			
Senior Farmers Market Nutrition Program (SFMNP)	10.576	Unavailable	<u>20,000</u>
Passed Through California Department of Education:			
National School Lunch (Mary Graham Children's Shelter)	10.555	39-34397-9008491-01	<u>15,367</u>
Subtotal School Lunch			<u>15,367</u>
Passed Through California Department of Health Care Services:			
Women, Infants, Children Supplemental Nutrition Program - WIC	10.557	10-10491	<u>2,308,686</u>
Subtotal Women, Infants and Children			<u>2,308,686</u>
Passed Through California Department of Social Services:			
Supplemental Nutrition Assistance Program (Food Stamps)	10.561 *	Unavailable	<u>6,609,198</u>
Subtotal Supplemental Nutrition Assistance Program			<u>6,609,198</u>
Emergency Food Assistance Program	10.568	10-6057 (FFY 10-11)	34,915
Emergency Food Assistance Program	10.568	10-6057 (FFY 11-12)	50,848
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	10-6057 (FFY 11-12)	1,227,531
Subtotal Emergency Food Assistance Program			<u>1,313,294</u>
Total U.S. Department of Agriculture			<u>11,506,651</u>
<u>Department of Commerce</u>			
Direct Programs:			
Revolving Loan Fund - Bank of Stockton	11.307	N/A	1,367,166
Passed Through Industrial Loan Fund:			
Revolving Loan Fund-EEDD (961)	11.307	Unavailable	371,058
Economic Development Association (EDA)(951)	11.307	Unavailable	840,562
Subtotal Industrial Revolving Loan Fund			<u>2,578,786</u>
Passed Through California Emergency Management Agency:			
Public Safety Interoperable Communications Grant	11.555	2007-2008	<u>95,103</u>
Total Department of Commerce			<u>2,673,889</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, 2012**

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	2010-0044	158,652
Emergency Management Performance Grant	97.042	2011-0048	55,971
Subtotal Emergency Management Performance Grant			<u>214,623</u>
Medical Metropolitan Response System	97.071	2009-0019	181,970
Medical Metropolitan Response System	97.071	2008-0006	101,457
Subtotal Medical Metropolitan Response System			<u>283,427</u>
State Homeland Security Grant	97.067	2009-0019	862,146
State Homeland Security Grant	97.067	2008-0006	167,844
State Homeland Security Grant	97.067	2010-0085	1,021
Interoperable Emergency Communications Grant Program	97.067	DHS-10-GPD-055-000-01	47,250
Subtotal State Homeland Security Grant			<u>1,078,261</u>
Port Security Grant	97.056	DHS-09-GPD-056-1959	7,754
Public Assistance Grant Program	97.036	FEMA-1529-DR-04	599,303
Public Assistance Grant Program	97.036	FEMA-1646-DR-CA	59,476
Subtotal Public Assistance			<u>658,779</u>
Passed Through United Way:			
United Way - Emergency Food and Shelter Program (EFSP)	97.024	0860000-008 Phase 29	43,872
Pass through the California Department of Boating and Waterways:			
Boating Safety and Enforcement Grant	97.011	10-204-774	30,326
Boating Safety and Enforcement Grant	97.011	10-204-785	36,152
Subtotal Boating Safety and Enforcement			<u>66,478</u>
Total Department of Homeland Security			<u>2,353,194</u>
<u>Department of Energy</u>			
Passed Through California Department of Community Services and Development:			
Weatherization Assistance for Low-Income Persons	81.042 *	09C-1783	218,209
ARRA - Weatherization Assistance for Low-Income Persons	81.042 *	09C-1835	2,662,966
Subtotal Weatherization Assistance for Low-Income Persons			<u>2,881,175</u>
ARRA - Energy Efficiency and Conservation Block Grant	81.128 *	CBG-09-010	836,781
Total Department of Energy			<u>3,717,956</u>
<u>Department of Health and Human Services</u>			
Direct Programs:			
Head Start (County)	93.600 *	09CH0656-46	14,813,286
Head Start (County)	93.600 *	09CH0656-47	11,629,407
ARRA - Early Head Start - Expansion	93.709 *	09SA0656/01	301,642
Subtotal - Head Start Cluster			<u>26,744,335</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, 2012**

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-1011-12	9,455
Special Programs for Aging-Title VII-A	93.042	AP-1011-12	35,350
Special Programs for Aging-Title III-B	93.044	AP-1011-12	764,418
Special Programs for Aging-Title III C-1	93.045	AP-1011-12	488,503
Special Programs for Aging-Title III C-2	93.045	AP-1011-12	513,342
Nutrition Services Incentive Program/USDA, C-1	93.053	AP-1011-12	41,889
Nutrition Services Incentive Program/USDA, C-2	93.053	AP-1011-12	59,427
Subtotal - Aging Cluster			1,867,579
Special Programs for Aging-Title III-D, incl Med Mgmt	93.043	AP-1011-12	36,788
Special Programs for Aging-Title III E, incl admin	93.052	AP-1011-12	277,913
Medicare Improvement of Patient and Provider Act (2MIPPA)	93.518	2M-1010-11	5,899
Passed Through California Department of Mental Health:			
Homeless Federal Block Grant (PATH)(M/H)	93.150	Unavailable	306,327
San Joaquin Justice and Mental Health Collaboration	93.150	2010-MO-BX-0039	50,000
Subtotal Mental Health			356,327
Passed Through California Department of Health Services:			
Immunization Registry Program RIDE (P/H)	93.268	09-11338	59,180
Immunization Project Subvention Funds Program IAP	93.268	11-10597	224,100
Subtotal Immunization			283,280
Passed Through California Dept of Social Services:			
Promoting Safe and Stable Families - Admin (HSA)	93.556	Unavailable	621,329
Passed Through California Dept of Social Services:			
CalWORKS - Assistance (HSA)	93.558 *	Unavailable	52,669,362
CalWORKS - CEC Programs - Admn (HSA)	93.558 *	Unavailable	23,457,084
Temporary Assistance for Needy Families - Admin (HSA)	93.558 *	Unavailable	5,119,439
Subtotal - TANF			81,245,885
Passed Through California Dept of Social Services:			
Child Support Services	93.563	Unavailable	10,399,299
Refugee Cash Assistance (CMA) - Admin	93.566	Unavailable	379
Refugee Cash Assistance - Assistance (HSA)	93.566	Unavailable	6,598
Subtotal - Refugee Cash Assistance			6,977
Passed through California Department of Community Services and Development:			
Low-Income Home Energy Assistance (LIHEAP)-Weatherization	93.568	10B-5637	8,535
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	10B-5637	22,045
Low-Income Home Energy Assistance (LIHEAP)-Weatherization	93.568	11B-5737	1,010,676
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	11B-5737	545,828
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	12B-5836	41,121
Subtotal Low-Income Home Energy Assistance			1,628,205

\* 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, 2012**

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 Economic Opportunity:			
Community Services Block Grant (CSBG)	93.569	11F-4040	195,807
Community Services Block Grant (CSBG)	93.569	12F-4438	674,643
Subtotal CSBG Cluster			<u>870,450</u>
Passed Through California Department of Social Services:			
CWS-Title IV-B (HSA)	93.645	Unavailable	<u>612,520</u>
Foster Care - EA Assistance	93.658 *	Unavailable	632,815
Foster Care - Probation	93.658 *	Unavailable	2,450,071
Foster Care - SB 163	93.658 *	Unavailable	373,259
Foster Care - PHS	93.658 *	Unavailable	8,269,060
Foster Care - Licensing	93.658 *	Unavailable	220,440
Foster Care - CWS	93.658 *	Unavailable	4,776,125
Foster Care - Non CWS	93.658 *	Unavailable	186,337
Foster Care - Kin-GAP (Aid)	93.658 *	Unavailable	76,163
ARRA - Foster Care	93.658 *	Unavailable	29,802
ARRA - Foster Care - SB 163	93.658 *	Unavailable	3,698
Subtotal Foster Care			<u>17,017,770</u>
Adoption Assistance - Assistance (HSA)	93.659	Unavailable	7,872,676
Adoption Assistance - Admin (HSA)	93.659	Unavailable	1,467,885
ARRA - Adoption Assistance	93.659	Unavailable	46,035
Subtotal Adoption Assistance			<u>9,386,596</u>
ARRA - In Home Supportive Services - PCSP	93.667 *	Unavailable	83,113
ARRA - In Home Supportive Services - FMAP	93.667 *	Unavailable	899,541
In Home Supportive Services - CWS Title XX	93.667 *	Unavailable	1,093,825
Contract PA Waiver PCSP	93.667 *	Unavailable	2,281,703
Subtotal In Home Supportive Services			<u>4,358,182</u>
Independent Living Program - Admin (HSA)	93.674	Unavailable	<u>381,221</u>
Passed Through California Department of Social Services:			
Medical Assistance Program - Child Health Disability Prevention - CHDP (PHS)	93.778 *	CHDP Admin	458,833
Medical Assistance Program - Children's Medical Services - CMS (PHS)	93.778 *	08-85130 A01	3,257,356
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778 *	11-100277	66,806
Medical Assistance Program - Medi-Cal Administrative Activities (MAA and TCM) (PHS)	93.778 *	08-85130	290,858
Medical Assistance Program - Medi-Cal Substance Abuse Services	93.778 *	Unavailable	87,043
Subtotal Medical Assistance Program			<u>4,160,896</u>
Hospital Preparedness Program	93.889	EPO 10-69	<u>185,518</u>
HIV Care Formula - HIV Comprehensive AIDS Resources Emergency - CARE	93.917	10-95287	208,277
HIV Care Formula - HIV Prevention	93.917	10-95287	91,382
HIV Care Formula - Minority AIDS Initiative - MAI	93.917	10-95287	13,981
Subtotal HIV Care Formula			<u>313,640</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, 2012**

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: (Continued)			
AIDS Surveillance Program - ASP	93.941	10-95287	<u>8,863</u>
AIDS Drug Assistance Program - ADAP (P/H)	93.783		<u>719</u>
Nutrition Network Federal	93.252	Unavailable	<u>98,941</u>
Chlamydia STD CAPPs/CTSP	93.154	11-10057	<u>2,133</u>
Maternal and Child Health - Black Infant Health Program - BIH	93.994	2011-39	211,475
Maternal Child Health - MCAH	93.994	2011-39	515,422
Maternal and Child Health - Fatal Child Abuse and Neglect Survey - FCANS	93.994	SAC-10-40	<u>4,950</u>
Subtotal Maternal and Child Health			<u>731,847</u>
Adolescent Family Life Program - AFLP	93.995	2010-39	<u>273,188</u>
Passed Through California Department of Mental Health:			
SAMHSA (ADAMHA) Block Grant	93.958	Unavailable	<u>1,098,978</u>
Passed Through California Department of Alcohol and Drug Program:			
Substance Abuse Block Grant:			
SAPT Block Grant - Discretionary	93.959	Unavailable	540,094
SAPT Block Grant - Discretionary	93.959	Unavailable	1,148,209
SAPT Block Grant - HIV Set Aside	93.959	Unavailable	42,326
SAPT Block Grant - HIV Set Aside	93.959	Unavailable	160,555
SAPT Block Grant - Perinatal Set-Aside	93.959	Unavailable	42,322
SAPT Block Grant - Perinatal Set-Aside	93.959	Unavailable	126,999
SAPT Block Grant - Prevention	93.959	Unavailable	162,818
SAPT Block Grant - Prevention	93.959	Unavailable	<u>632,329</u>
Subtotal SAPT Block Grant			<u>2,855,652</u>
Total Department of Health and Human Services			<u>165,875,735</u>
<u>Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grant Entitlement Program (CDBG)	14.218	B-08-UC-06-0009	43,877
Community Development Block Grant Entitlement/Loan Program	14.218	B-09-UC-06-0009	286,885
Community Development Block Grant - City of Escalon	14.218	ESC-11-04	4,217
Community Development Block Grant - City of Lathrop	14.218	LAT-11-08	1,492
Community Development Block Grant - City of Manteca	14.218	MAN-11-02	7,123
Community Development Block Grant - City of Tracey	14.218	TRA-11-12	8,112
ARRA - CDBG Entitlement Program (CDBG-R)	14.253	B-09-UY-06-0009	383,633
CDBG Entitlement Program	14.218	B-10-UC-06-0009	1,325,333
Neighborhood Stabilization Program (NSP)	14.218	B-08-UN-06-0005	230,523
NSP3 (Neighborhood Stabilization Program - 3) (CDBG)	14.218	B-11-UN-06-0005	1,185,219
CDBG Entitlement Program	14.218	B-11-UC-06-0009	<u>647,453</u>
Subtotal CDBG Entitlement Cluster			<u>4,123,867</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, 2012**

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> (Continued)			
Direct Programs: (Continued)			
Emergency Shelter Grant	14.231	S-10-UC-06-0009	9,380
Emergency Shelter Grant	14.231	S-11-UC-06-0009	113,986
Subtotal Emergency Shelter Grant			<u>123,366</u>
Supportive Housing Program (Neighborhood Pres)	14.235	CA01B711001/2/3/4/5/6	102,319
Supportive Housing Program (Neighborhood Pres)	14.235	CA0248/49/50/51/52/53B9T110801 CA0248/252/B9T1108002 and CA0761/762/763B9T110901	277,615
Supportive Housing Program (Neighborhood Pres)	14.235	CA0902B9T111001 and CA0247/248/250/B9T111002	789,669
Supportive Housing Program (Neighborhood Pres)	14.235	CA0902B9T111102 and CA0247/249/250/251/252/762/B9T111	947,445
Supportive Housing Program (Neighborhood Pres)	14.235	102	121,791
Subtotal Supportive Housing Program			<u>2,238,839</u>
Shelter Plus Care	14.238	CA0253C9T110802	272,267
Shelter Plus Care	14.238	CA0253C9T111003	1,293,547
Shelter Plus Care	14.238	CA0835C9T110900	70,084
Shelter Plus Care (Neighborhood Pres)	14.238	CA0901C9T111001	287,203
Shelter Plus Care	14.238	CA0976C9T111000	165
Subtotal Shelter Plus Care			<u>1,923,266</u>
HOME Loan Program - Loan Income and Repayment	14.239	M08-UC-06-0009	1,195,498
HOME Loan Program - Program Income	14.239	M09-UC-06-0009	61,909
HOME Loan Program - Program Income	14.239	M10-UC-06-0009	48,565
HOME Loan Program - Program Income	14.239	M11-UC-06-0009	601,690
Subtotal HOME Loan Program			<u>1,907,662</u>
Homeless Prevention and Rapid Rehousing Program	14.262	S-09-UY-06-0009	401,505
Passed Through State Department of Health Services: Housing for People With AIDS - HOPWA	14.241	10-10142 A01	294,795
Total Department of Housing and Urban Development			<u>11,013,300</u>
<u>Department of Justice</u>			
Direct Program:			
Narcotics Enforcement	16.000	N/A	8,003
ARRA - Evidence based Probation Supervision Program (Adult Day Reporting Center)	16.803	ZP09010390	58,237
ARRA - Justice Assistance Grant (JAG)	16.804	2009-SB-B9-0539	68,067
Passed Through State Office of Emergency Services:			
Anti-Drug Abuse Program (JAG)	16.738	DC09200390	166,546
Anti-Drug Abuse Program (JAG)	16.738	DC11220390	416,392
ARRA - Anti-Drug Abuse Program (JAG)	16.738	ZA9010390	68,762
Subtotal Justice Assistance Grants (JAG) Program Cluster			<u>778,004</u>
Direct Program:			
State Criminal Alien Assistance Program	16.606		209,167
Universal Hiring Program (UHP)	16.710 *	2008UMWX0026	80,000
COPS Technology Program	16.710 *	2008CKWX0207	10,778
ARRA - COPS Hiring Recovery Program (CHRP)	16.710 *	2009RKWX0150	1,697,673
COPS Hiring Program (CHP)	16.710 *	2011UMWX0030	163,538
Subtotal COPS Program			<u>1,951,989</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, 2012**

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> (Continued)			
Direct Program: (Continued)			
ARRA - Reconnect Day And Evening Report Center	16.808	2009-SC-B9-0030	848,266
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2011-46	49,565
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2012-42	3,026
Subtotal Reconnect Day and Evening Report Center			<u>900,857</u>
Passed Through State Corrections Standard Authority:			
JABG - AMYVPT	16.523	CSA #179-09AMYVPT	31,240
JABG - Peacekeeper Enhancement	16.523	CSA #179-10	70,412
Transition-Age Youth Grounds for Recovery	16.523	2011-RW-BW0006	133,846
Subtotal JABG			<u>235,498</u>
Violence Against Women Vertical Prosecution Program	16.588	VV09010390	188,634
Violence Against Women Vertical Prosecution Program	16.588	PU10010390	96,600
Subtotal Violence Against Women Vertical Prosecution Program			<u>285,234</u>
Victim Assistance	16.575	VCGC-0157	688,134
Victim Witness Assistance Program	16.575	VW11300390	554,515
Subtotal Victim Witness Assistance Program			<u>1,242,649</u>
Total Department of Justice			<u>5,611,401</u>
<u>Department of Labor</u>			
Direct Program:			
EARMARK - YOUTH (985)	17.261	N/A	850
Subtotal EARMARK			<u>850</u>
Passed Through California Department of Aging:			
California Dept of Aging - Title V	17.235	TV-1112-11	173,197
Subtotal Dept of Aging			<u>173,197</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, 2012**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Labor (Continued)</u>			
Passed Through California Employment Development Department:			
WIA Adult (202)	17.258	K178691	796,044
WIA Adult (202)	17.258	K282501	1,031,145
WIA Adult (201)	17.258	K282501	206,095
WIA CDCR New Start - Adult Spec Proj (442)	17.258	K178691	58,228
WIA Youth (301)	17.259	K178691	1,279,363
WIA Youth (301)	17.259	K282501	1,607,524
WIA NUMMI Project (768)	17.278	K074172	694,824
WIA 25% Rapid Response Additional Assistance (527)	17.278	K074172	171,119
WIA 25% Rapid Response Additional Assistance (527)	17.278	K178691	193,766
WIA NUMMI Project (768)	17.278	K178691	429,460
WIA 25% Rapid Response Additional Assistance (537)	17.278	K178691	32,262
WIA Rapid Response (540)	17.278	K282501	64,903
WIA Rapid Response (541)	17.278	K178691	89,977
WIA Rapid Response (541)	17.278	K282501	175,871
WIA DW Formula (500)	17.278	K178691	892,099
WIA DW Formula (502)	17.278	K178691	286,313
WIA DW Formula (502)	17.278	K282501	2,126,336
WIA DW Formula (501)	17.278	K282501	543,889
Subtotal WIA Cluster			<u>10,679,218</u>
Total Department of Labor			<u>10,853,265</u>
<u>Department of Transportation</u>			
Direct Programs:			
Airport Dev Aid Prog - Design: Term Hold Room	20.106	03-06-0250-27	1
Airport Dev Aid Prog - Rehab Taxiway H & J Construction	20.106	03-06-0250-28	43,127
Terminal Building Expansion	20.106	03-06-0250-29	9,600
Aircraft Rescue and Fire Fighting (ARFF) Bldg and Mods and Runway Lighting	20.106	03-06-0250-29	13,234
Reconstruction of Terminal Apron - Rehab Runway	20.106	AIP 3-06-0250-30	507,430
Subtotal Airport			<u>573,392</u>
Passed Through California Department of Transportation:			
Highway, Planning and Construction	20.205	BRLOZB-5929 (153)	69,581
Highway, Planning and Construction	20.205	BRLO-5929 (217)	16,949
Highway, Planning and Construction	20.205	BRLO-5929 (216)	70,940
Highway, Planning and Construction	20.205	HSIPL-5929 (219)	32,406
Highway, Planning and Construction	20.205	HSIPL-5929(232)	40,199
Highway, Planning and Construction	20.205	ESPL-5929(221)	448,437
Highway, Planning and Construction	20.205	BPMP-5929(224)	39,198
Highway, Planning and Construction	20.205	BPMP-5929(226)	24,508
Highway, Planning and Construction	20.205	BPMP-5929(227)	24,230
Highway, Planning and Construction	20.205	BPMP-5929(223)	22,488
Highway, Planning and Construction	20.205	BPMP-5929(212)	105,589
Highway, Planning and Construction	20.205	STPL-5929(225)	81,898
Highway, Planning and Construction	20.205	STPL-5929 (172)	37,406
Highway, Planning and Construction	20.205	STPL-5929(220)	162,558
Highway, Planning and Construction	20.205	STPL-5929(228)	161,007
Highway, Planning and Construction	20.205	HRRRL-5929 (186)	5,760
Highway, Planning and Construction	20.205	BRLO-5929 (163)	60,935
Highway, Planning and Construction	20.205	STPL-5929 (188)	18,539
Highway, Planning and Construction	20.205	STPL-5929 (193)	855,374
Highway, Planning and Construction	20.205	STPL-5929 (191)	963,239
Highway, Planning and Construction	20.205	BRLS-5929 (166)	96,991
Highway, Planning and Construction	20.205	STPL-5929 (195)	338,163
Highway, Planning and Construction	20.205	STPL-5929 (189)	6,342

\* 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, 2012**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
Passed Through California Department of Transportation: (Continued)			
Highway, Planning and Construction	20.205	BRL0-5929(160)	11,634
ARRA - Highway, Planning and Construction	20.205	ESPL-5929(200)	48,798
Highway, Planning and Construction	20.205	CML-5929 (215)	305,077
Highway, Planning and Construction	20.205	BRLS-5929(192)	123,543
Highway, Planning and Construction	20.205	BRNBIF 5929 (154)	313,014
Highway, Planning and Construction	20.205	BRL0-5929(236)	4,183
Highway, Planning and Construction	20.205	CML-5929 (213)	379,887
Highway, Planning and Construction	20.205	BRLS-5929(233)	1,285
Highway, Planning and Construction	20.205	BRLS-5929(239)	4,748
Highway, Planning and Construction	20.205	BPMP-5929(230)	44,523
Highway, Planning and Construction	20.205	BRLO-5929(234)	2,100
Highway, Planning and Construction	20.205	BRLS-5929(229)	76,360
Highway, Planning and Construction	20.205	CML-5929 (214)	14,757
Highway, Planning and Construction	20.205	CML-5929 (210)	407,746
Highway, Planning and Construction	20.205	CML-5929 (194)	360,086
Subtotal Highway, Planning and Construction			<u>5,780,478</u>
Passed Through California Office of Traffic Safety:			
California Probation Felony and Repeat DUI Offender Program	20.608	AL0699	88,185
California Probation Felony and Repeat DUI Offender Program	20.608	AL0699	103,370
California Probation Felony and Repeat DUI Offender Program	20.608	AL0962	69,448
California Probation Felony and Repeat DUI Offender Program	20.608	AL0962	109,677
Intensive Probation Supervision for High Risk and Repeat DUI Offenders	20.608	AL1186	81,879
Intensive Probation Supervision for High Risk and Repeat DUI Offenders	20.608	AL1186	33,270
Intensive Probation Supervision for High Risk and Repeat DUI Offenders	20.608	AL20648	95,451
Subtotal DUI Offender Programs			<u>581,280</u>
Total Department of Transportation			<u>6,935,150</u>
<u>Corporation for National and Community Service</u>			
Direct Programs:			
Retired And Senior Volunteer Program (RSVP)	94.002	11SR127904	36,704
Total Corporation for National and Community Service			<u>36,704</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	2011	22,500
SAPT Block Grant - Friday Night Live-Club Live	84.186	2011	7,500
SAPT Adolescent/Youth Treatment Program	84.186	2011	11,322
SAPT Adolescent/Youth Treatment Program	84.186	2012	33,948
Total Department of Education			<u>75,270</u>
<u>Social Security Administration</u>			
Direct Program:			
SSI Suspensions Report	96.007	N/A	28,800
Total Social Security Administration			<u>28,800</u>
<b>Total Federal Awards Excluding Loans</b>			<u><u>\$ 220,681,315</u></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, 2012**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<b><u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u></b>			
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		\$ 9,705,869
Home Investment Partnerships Program	14.239		18,702,220
Disaster Recovery Initiative Program	14.218		950,457
Neighborhood Stabilization and Preservation Revolving Loan Fund	14.218		<u>5,308,640</u>
Total U.S. Department of Housing and Urban Development			<u>34,667,186</u>
Department of Commerce			
Direct Program:			
Industrial Revolving Loan Fund	11.307		<u>4,970,531</u>
<b>Federal Loan Balances with a Continuing Compliance Requirement</b>			<u>39,637,717</u>
<b>Total Expenditures of Federal Awards Including Loans</b>			<u><u>\$ 260,319,032</u></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, 2012**

**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, 2012:

Federal CFDA #	Program Title	Amount Outstanding	
		July 1, 2011	June 30, 2012
11.307	Industrial Revolving Loan Fund	\$ 4,970,531	\$ 5,044,212
14.218	Community Development Block Grant Program	9,705,869	12,093,712
14.239	HOME Investment Partnerships Program	18,702,220	21,203,207
14.218	Disaster Recovery Initiative Program	950,457	822,572
14.218	Neighborhood Stabilization and Preservation Revolving Loan Fund	5,308,640	6,183,739
	Totals	<u>\$ 39,637,717</u>	<u>\$ 45,347,442</u>

**NOTE 6 – PROGRAM CLUSTERS**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster</u>		
17.258	WIA - Adult	\$ 2,091,512
17.259	WIA - Youth	2,886,887
17.278	WIA - Dislocated Workers	1,489,169
17.278	WIA - DW Formula	363,013
17.278	WIA - Rapid Response	3,848,637
	Total	<u>\$ 10,679,218</u>
<u>Aging Cluster</u>		
93.044	Special Programs for Aging - Title III B	\$ 764,418
93.045	Special Programs for Aging - Title III C-1 & 2	1,001,845
93.053	Nutrition Services Incentive Program/USDA	101,316
	Total	<u>\$ 1,867,579</u>
<u>CDBG Cluster</u>		
14.218	Community Development Block Grant (CDBG)	\$ 3,740,234
14.253	ARRA - Community Development Block Grant (CDBG-R)	383,633
	Total	<u>\$ 4,123,867</u>
<u>Head Start Cluster</u>		
93.600	Head Start	\$ 26,442,693
93.709	ARRA - Early Head Start	301,642
	Total	<u>\$ 26,744,335</u>
<u>Justice Assistance Grants (JAG) Program Cluster</u>		
16.738	Anti-Drug Abuse Program (JAG)	\$ 651,700
16.803	ARRA - Evidence based Probation Supervision Program (JAG)	58,237
16.804	ARRA - Justice Assistance Grant	68,067
	Total	<u>\$ 778,004</u>

**NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE**

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

<u>CFDA</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.576	\$ 20,000	\$ -
17.235 (CDA - Title V)	173,197	-
93.041	9,455	-
93.042	35,350	-
93.043	36,788	-
93.044	764,418	-
93.045	1,001,845	114,984
93.052	277,913	-
93.053	101,316	-
93.518	5,899	-
Ombudsman Initiative	-	26,008
Community-Based Services Program/SNF Quality and Accountability	-	29,350
	<u>\$ 2,426,181</u>	<u>\$ 170,342</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	1,036,553
14.218-14.239	Community Development Block Grant Program	10,234,946
93.043-93.053	Aging Cluster	644,645
93.600	Head Start Child Development Council, Inc.	25,833,678
93.709	ARRA - Head Start Child Development Council, Inc.	301,642
93.778	Medi-Cal Assistance - Substance Abuse	271,751
93.778-93.994	Public Health Services	363,152
93.958	SAMHSA (ADAMHA) Block Grant	394,155
97.067	City of Stockton	140,831
	Totals	<u>\$ 39,381,353</u>

## **FINDINGS AND QUESTIONED COSTS**

**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2012**

**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<br>not considered to be material weaknesses? | No          |
| 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<br>not considered to be material weaknesses?   | Yes                       |
| 2. Type of auditor's report issued on compliance<br>for major programs:   | Unqualified               |
| 3. Any audit findings disclosed that are required to be<br>reported in accordance with Circular OMB A-133,<br>Section 510(a)? | Yes<br>See item 12-SA-01. |
| 4. Identification of major programs:  |                           |

CFDA Number

Program

- |        |   |
|--------|---|
| 93.658 | Foster Care, Including ARRA<br>Grant                              |
| 10.561 | State Administrative Matching<br>Grants for Food Stamp<br>Program |
| 93.778 | Medical Assistance Program  |



**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2012**

93.667	In Home Supportive Services, including ARRA Grant
81.042	Weatherization Assistance For Low-Income Persons
81.128	Energy Efficiency & Conservation Block Grant - ARRA

*Head Start Cluster:*

93.600/93.709	Head Start Cluster, Including ARRA grant
93.558	Temporary Assistance for Needy Families (TANF)
16.710	Community Oriented Policing Services Grant, including ARRA

- |   |             |
|---|-------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs?       | \$3,000,000 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No          |

**Section 2**

Financial Statement Findings

None noted.

**Section 3**

Federal Award Findings and Questioned Costs

12-SA-01

**Program:** In Home Supportive Services, Including ARRA  
**CFDA No.:** 93.667  
**Federal Agency:** Department of Health and Human Services  
**Passed Through:** California Department of Social Services  
**Award Numbers:** Various  
**Award Year:** 2011-2012 Fiscal Year  
**Compliance Requirement:** Eligibility  
**Questioned Costs:** \$0

Criteria:

The *June 2012 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.

**COUNTY OF SAN JOAQUIN  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)  
YEAR ENDED JUNE 30, 2012**

Condition Found

Out of the 60 participants selected for eligibility test work, we noted the following:

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

Effect:

Participant data may not be accurate in the participant file or the system.

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. Per discussion with County Human Services Agency management, the Department was behind in several cases due to a service worker being placed on medical leave. Due to budget constraints, the Department was unable to hire a replacement service worker to assist with the case load during this time period. As this service worker has returned from medical leave, the Department is confident that re-determination of eligibility will be done in a timely manner going forward.

Contact Information of Responsible Official:

Christopher Woods

Telephone: (209) 468-1000

Email: [cwoods@sjgov.org](mailto:cwoods@sjgov.org)

**COUNTY OF SAN JOAQUIN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
FOR THE YEAR ENDED JUNE 30, 2012**

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.

Current Year Status:

Resolved.

**COUNTY OF SAN JOAQUIN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2012**

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](mailto:cwoods@sjgov.org)

Current Year Status:

Resolved.

**COUNTY OF SAN JOAQUIN  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2012**

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-determine 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](mailto:cwoods@sjgov.org)

Current Year Status:

See current year finding at 12-SA-01.

**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. 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 December 31, 2011	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 387,843	\$ 524,262	\$ 912,105	\$ -	\$ -
County General Fund Support	86,389	510,002	596,391	-	-
Accrued Grant Revenue	328,455	(328,455)	-	-	-
Other Income	5,944	7,967	13,911	-	-
	<u>\$ 808,631</u>	<u>\$ 713,776</u>	<u>\$ 1,522,407</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 101,456	\$ 63,532	\$ 164,988	\$ 131,695	\$ 122,433
Fringe Benefits	41,861	43,732	85,593	61,514	61,514
Operating Expenses and Equipment	13,831	5,137	18,968	18,968	28,230
Other Costs	15,668	91,716	107,384	30,769	30,769
	<u>172,816</u>	<u>204,117</u>	<u>376,933</u>	<u>242,946</u>	<u>242,946</u>
PROGRAM COSTS:					
Salaries and Wages	302,315	254,670	556,985	325,043	325,043
Fringe Benefits	153,311	145,500	298,811	189,837	189,837
Operating Expenses and Equipment	114,971	116,991	231,962	96,563	95,596
Other Costs	65,218	(7,502)	57,716	57,716	58,683
	<u>635,815</u>	<u>509,659</u>	<u>1,145,474</u>	<u>669,159</u>	<u>669,159</u>
Total Expenditures	<u>\$ 808,631</u>	<u>\$ 713,776</u>	<u>\$ 1,522,407</u>	<u>\$ 912,105</u>	<u>\$ 912,105</u>

**COUNTY OF SAN JOAQUIN  
COMMUNITY SERVICES BLOCK GRANT  
SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES  
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES  
CSD CONTRACT NO. 12F-4438 (CSBG \$886,842)  
FOR THE PERIOD JANUARY 1, 2012, TO DECEMBER 31, 2012**

	January 1, 2012 through June 30, 2012	July 1, 2012 through December 31, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 674,643	\$ -	\$ 674,643	\$ -	\$ -
County General Fund Support	781	-	781	-	-
Other Income	5,427	-	5,427	-	-
<b>Total Revenue</b>	<b>\$ 680,851</b>	<b>\$ -</b>	<b>\$ 680,851</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 73,110	\$ -	\$ 73,110	\$ 73,109	\$ 93,328
Fringe Benefits	38,511	-	38,511	38,511	58,943
Operating Expenses and Equipment	16,566	-	16,566	13,116	13,116
Other Costs	62,766	-	62,766	58,980	58,980
<b>Subtotal Administrative Costs</b>	<b>190,953</b>	<b>-</b>	<b>190,953</b>	<b>183,716</b>	<b>224,367</b>
PROGRAM COSTS:					
Salaries and Wages	229,929	-	229,929	229,929	324,614
Fringe Benefits	141,855	-	141,855	141,855	212,935
Operating Expenses and Equipment	90,112	-	90,112	90,112	98,057
Other Costs	28,002	-	28,002	26,869	26,869
<b>Subtotal Program Costs</b>	<b>489,898</b>	<b>-</b>	<b>489,898</b>	<b>488,765</b>	<b>662,475</b>
<b>Total Expenditures</b>	<b>\$ 680,851</b>	<b>\$ -</b>	<b>\$ 680,851</b>	<b>\$ 672,481</b>	<b>\$ 886,842</b>



**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, 2009, THROUGH JUNE 30, 2012**

	July 1, 2009 through June 30, 2010	July 1, 2010 through June 30, 2011	July 1, 2011 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<b>Revenue</b>						
Grant Revenue	\$ -	\$ 176,689	\$ 257,971	\$ 434,660	\$ -	\$ -
County General Fund Support	-	18,712	47,105	65,817	-	-
Accrued Grant Revenue	139	(139)	-	-	-	-
Deferred Grant Revenue	-	39,762	(39,762)	-	-	-
<b>Total Revenue</b>	<b>\$ 139</b>	<b>\$ 235,024</b>	<b>\$ 265,314</b>	<b>\$ 500,477</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>						
<b>ADMINISTRATIVE COSTS:</b>						
Administrative Costs (661)	\$ 139	\$ 40,306	\$ 43,855	\$ 84,300	\$ 21,733	\$ 21,733
<b>Subtotal Administrative Costs</b>	<b>139</b>	<b>40,306</b>	<b>43,855</b>	<b>84,300</b>	<b>21,733</b>	<b>21,733</b>
<b>PROGRAM COSTS:</b>						
Training and Technical Assistance (666)	-	-	419	419	419	419
Direct Program Activities (662) and Program Management and Support (668)	-	120,092	169,752	289,844	286,891	286,891
Health and Safety (662)	-	49,913	40,837	90,750	90,750	90,750
Intake (664)	-	10,902	892	11,794	11,793	11,793
Casualty Insurance (662, 664, 665, and 668)	-	-	273	273	-	-
Major and Minor Equipment (669)	-	327	-	327	326	326
Outreach (665)	-	1,567	217	1,784	1,762	1,762
Workers' Compensation (662, 664, 665, and 668)	-	-	806	806	806	806
General/Operating Expenses (667)	-	11,917	8,263	20,180	20,180	20,180
<b>Subtotal Program Costs</b>	<b>-</b>	<b>194,718</b>	<b>221,459</b>	<b>416,177</b>	<b>412,927</b>	<b>412,927</b>
<b>Total Expenditures</b>	<b>\$ 139</b>	<b>\$ 235,024</b>	<b>\$ 265,314</b>	<b>\$ 500,477</b>	<b>\$ 434,660</b>	<b>\$ 434,660</b>

**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 - \$5,721,783)  
FOR THE PERIOD JUNE 30, 2009, THROUGH JUNE 30, 2012**

	July 1, 2009 through June 30, 2010	July 1, 2010 through June 30, 2011	July 1, 2011 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<b>Revenue</b>						
Grant Revenue	\$ 53,088	\$ 2,462,523	\$ 2,956,172	\$ 5,471,783	\$ -	\$ -
County General Fund Support	-	22,389	691,265	713,654	-	-
Accrued Grant Revenue	234,750	(234,750)	243,728	243,728	-	-
Deferred Grant Revenue	-	536,934	(536,934)	-	-	-
<b>Total Revenue</b>	<b>\$ 287,838</b>	<b>\$ 2,787,096</b>	<b>\$ 3,354,231</b>	<b>\$ 6,429,165</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>						
<b>ADMINISTRATIVE COSTS:</b>						
Administrative Costs (811)	\$ 82,172	\$ 278,281	\$ 272,107	\$ 632,560	\$ 362,316	\$ 362,316
<b>Subtotal Administrative Costs</b>	<b>82,172</b>	<b>278,281</b>	<b>272,107</b>	<b>632,560</b>	<b>362,316</b>	<b>362,316</b>
<b>PROGRAM COSTS:</b>						
Liability Insurance (808)	1,350	2,325	7,993	11,668	11,667	11,667
Outreach (815)	670	41,031	31,797	73,498	73,492	73,492
Training and Technical Assistance (816)	41,854	23,845	18,099	83,798	82,000	82,000
Minor Vehicle and Field Equipment (817)	11,862	6,499	-	18,361	18,361	18,361
Intake (814)	10,213	38,370	46,410	94,993	92,637	92,637
Program Management and Support (819)	118,919	1,638,915	2,301,761	4,059,595	3,590,094	3,620,346
Health and Safety (812)	3,799	628,429	569,017	1,201,245	1,201,245	1,201,245
General/Operating Expense (818)	16,999	129,401	107,047	253,447	253,447	259,719
<b>Subtotal Program Costs</b>	<b>205,666</b>	<b>2,508,815</b>	<b>3,082,124</b>	<b>5,796,605</b>	<b>5,322,943</b>	<b>5,359,467</b>
<b>Total Expenditures</b>	<b>\$ 287,838</b>	<b>\$ 2,787,096</b>	<b>\$ 3,354,231</b>	<b>\$ 6,429,165</b>	<b>\$ 5,685,259</b>	<b>\$ 5,721,783</b>

**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 - \$1,007,263)  
FOR THE PERIOD JANUARY 1, 2009, THROUGH JUNE 30, 2012**

	January 1, 2009 through June 30, 2009	July 1, 2009 through June 30, 2010	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	\$ 50,257	\$ 601,319	\$ 51,162	\$ -	\$ 702,738	\$ -	\$ -
Accrued Grant Revenue	129,496	(107,488)	(22,008)	(13,723)	(13,723)	-	-
Deferred Grant Revenue	-	-	(13,723)	13,723	-	-	-
<b>Total Revenue</b>	<b>\$ 179,753</b>	<b>\$ 493,831</b>	<b>\$ 15,431</b>	<b>\$ -</b>	<b>\$ 689,015</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Expenditures</u>							
ADMINISTRATIVE COSTS:							
Administrative Costs (723)	\$ 49,859	\$ 173,379	\$ -	\$ -	\$ 223,238	\$ 222,629	\$ 227,779
<b>Subtotal Administrative Costs</b>	<b>49,859</b>	<b>173,379</b>	<b>-</b>	<b>-</b>	<b>223,238</b>	<b>222,629</b>	<b>227,779</b>
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 Payments-HEAP (728)	-	23,000	4,000	-	27,000	22,500	41,000
<b>Subtotal Program Costs</b>	<b>129,894</b>	<b>320,452</b>	<b>15,431</b>	<b>-</b>	<b>465,777</b>	<b>439,066</b>	<b>779,484</b>
<b>Total Expenditures</b>	<b>\$ 179,753</b>	<b>\$ 493,831</b>	<b>\$ 15,431</b>	<b>\$ -</b>	<b>\$ 689,015</b>	<b>\$ 661,695</b>	<b>\$ 1,007,263</b>

**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 JUNE 30, 2012**

	January 1, 2010 through June 30, 2010	July 1, 2010 through June 30, 2011	Adjustment to July 1, 2010 through June 30, 2011	July 1, 2011 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<b>Revenue</b>							
Grant Revenue	\$ 203,878	\$ 1,332,071	\$ -	\$ 5,554	\$ 1,541,503	\$ -	\$ -
County General Fund Support	-	40,406	(6,030)	-	34,376	-	-
Accrued Grant Revenue	71,840	115,487	-	-	187,327	-	-
Deferred Grant Revenue	(187,327)	(684,790)	-	(187,327)	(1,059,444)	-	-
Interest Income	-	-	6,030	871,887	877,917	-	-
Grant Revenues Rolled over from Prior Contract	413,885	22,099	-	-	435,984	-	-
Grant Revenues Rolled to Future Contract	-	-	-	(667,856)	(667,856)	-	-
<b>Total Revenue</b>	<b>\$ 502,276</b>	<b>\$ 825,273</b>	<b>\$ -</b>	<b>\$ 22,258</b>	<b>\$ 1,349,807</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures</b>							
<b>ADMINISTRATIVE COSTS:</b>							
Administrative Costs (741)	\$ 52,844	\$ 110,400	\$ -	\$ -	\$ 163,244	\$ 122,838	\$ 122,838
<b>Subtotal Administrative Costs</b>	<b>52,844</b>	<b>110,400</b>	<b>-</b>	<b>-</b>	<b>163,244</b>	<b>122,838</b>	<b>122,838</b>
<b>PROGRAM COSTS:</b>							
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	-	22,258	1,114,501	1,340,572	1,340,328
Workers' Compensation (742)	-	6,396	-	-	6,396	6,396	6,396
<b>Subtotal Program Costs</b>	<b>449,432</b>	<b>714,873</b>	<b>-</b>	<b>22,258</b>	<b>1,186,563</b>	<b>1,412,634</b>	<b>1,412,634</b>
<b>Total Expenditures</b>	<b>\$ 502,276</b>	<b>\$ 825,273</b>	<b>\$ -</b>	<b>\$ 22,258</b>	<b>\$ 1,349,807</b>	<b>\$ 1,535,472</b>	<b>\$ 1,535,472</b>

**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 JUNE 30, 2012**

	January 1, 2010 through June 30, 2010	July 1, 2010 through June 30, 2011	Adjustment for Prior Period	July 1, 2011 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>							
Grant Revenue	\$ -	\$ 451,358	\$ -	\$ 29,475	\$ 480,833	\$ -	\$ -
County General Fund Support	-	49,347	-	3,976	53,323	-	-
Accrued Grant Revenue	118,862	(118,862)	-	-	-	-	-
Deferred Grant Revenue	-	7,430	-	(7,430)	-	-	-
<b>Total Revenue</b>	<b>\$ 118,862</b>	<b>\$ 389,273</b>	<b>\$ -</b>	<b>\$ 26,021</b>	<b>\$ 534,156</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Expenditures</u>							
ADMINISTRATIVE COSTS:							
Administrative Costs (743)	\$ 29,352	\$ 88,403	\$ -	\$ 9,124	\$ 126,879	\$ 124,300	\$ 124,300
Subtotal Administrative Costs	29,352	88,403	-	9,124	126,879	124,300	124,300
PROGRAM COSTS:							
Assurance 16 (749)	13,697	127,240	-	8,833	149,770	151,500	151,500
HEAP/ECIP Intake (750)	41,545	88,310	(1,417)	-	128,438	80,697	80,697
HEAP/ECIP Outreach (744)	18,268	57,796	-	4,007	80,071	80,071	81,000
HEAP/ECIP Liability/Casualty Insurance (744/749/750)	-	-	-	-	-	-	-
HEAP/ECIP Workers' Compensation (744/749/750)	-	-	1,417	3,057	4,474	823	-
ECIP							
Wood/Propane/Oil Payments (745)	16,000	337	-	1,000	17,337	17,337	17,338
Heating and Cooling (746)	-	10,687	-	-	10,687	10,215	9,498
SWEATS (751)	-	-	-	-	-	-	-
HEAP							
Wood/Propane/Oil Payments-HEAP (748)	-	16,500	-	-	16,500	16,500	16,500
Subtotal Program Costs	89,510	300,870	-	16,897	407,277	357,143	356,533
<b>Total Expenditures</b>	<b>\$ 118,862</b>	<b>\$ 389,273</b>	<b>\$ -</b>	<b>\$ 26,021</b>	<b>\$ 534,156</b>	<b>\$ 481,443</b>	<b>\$ 480,833</b>

**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 JUNE 30, 2012**

	January 1, 2011 through June 30, 2011	July 1, 2011 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ 1,430,244	\$ 1,430,244	\$ -	\$ -
County General Fund Support	-	51,800	51,800	-	-
Accrued Grant Revenue	472,794	(471,039)	1,755	-	-
Deferred Grant Revenue	-	(620,469)	(620,469)	-	-
Interest Income	-	4,084	4,084	-	-
Other Revenue	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	-	667,856	667,856	-	-
Grant Revenues Rolled to Future Contract	-	-	-	-	-
<b>Total Revenue</b>	<b>\$ 472,794</b>	<b>\$ 1,062,476</b>	<b>\$ 1,535,270</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Expenditures</u>					
<b>ADMINISTRATIVE COSTS:</b>					
Administrative Costs (761)	\$ 28,530	\$ 141,089	\$ 169,619	\$ 118,285	\$ 118,285
<b>Subtotal Administrative Costs</b>	<b>28,530</b>	<b>141,089</b>	<b>169,619</b>	<b>118,285</b>	<b>118,285</b>
<b>PROGRAM COSTS:</b>					
Intake (760)	-	2,192	2,192	2,180	29,571
Outreach (772)	1,560	10,795	12,355	12,317	50,000
Training and Technical Assistance (773)	-	237	237	237	1,000
Direct Program Activities (762)	442,704	906,513	1,349,217	1,345,582	1,273,079
Liability Insurance (760/762/772/773)	-	416	416	-	1,500
Workers' Compensation (760/762/772/773)	-	1,234	1,234	1,234	6,400
<b>Subtotal Program Costs</b>	<b>444,264</b>	<b>921,387</b>	<b>1,365,651</b>	<b>1,361,550</b>	<b>1,361,550</b>
<b>Total Expenditures</b>	<b>\$ 472,794</b>	<b>\$ 1,062,476</b>	<b>\$ 1,535,270</b>	<b>\$ 1,479,835</b>	<b>\$ 1,479,835</b>

**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 - \$802,362)  
FOR THE PERIOD JANUARY 1, 2011, THROUGH JUNE 30, 2012**

	January 1, 2011 through June 30, 2011	July 1, 2011 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 78,632	\$ 593,971	\$ 672,603	\$ -	\$ -
County General Fund Support	-	16,293	16,293	-	-
Accrued Grant Revenue	165,015	(48,143)	116,872	-	-
	<u>\$ 243,647</u>	<u>\$ 562,121</u>	<u>\$ 805,768</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (763)	\$ 46,723	\$ 131,055	\$ 177,778	\$ 177,778	\$ 190,592
Subtotal Administrative Costs	<u>46,723</u>	<u>131,055</u>	<u>177,778</u>	<u>177,778</u>	<u>190,592</u>
PROGRAM COSTS:					
Assurance 16 (769)	141,515	161,983	303,498	291,121	291,121
HEAP/ECIP Intake (770)	26,960	50,488	77,448	77,447	77,520
HEAP/ECIP Outreach (764)	8,332	182,002	190,334	186,420	186,420
HEAP/ECIP Liability/Casualty Insurance (764/769/770)	-	1,570	1,570	1,570	1,570
HEAP/ECIP Workers' Compensation (764/769/770)	-	4,654	4,654	4,654	4,654
ECIP					
Wood/Propane/Oil Payments (765)	10,000	10,000	20,000	20,000	20,000
Heating and Cooling (766)	-	9,284	9,284	9,140	9,283
Training and Technical Assistance (767)	117	918	1,035	1,035	1,035
HEAP					
Wood/Propane/Oil Payments-HEAP (768)	10,000	10,167	20,167	20,167	20,167
Subtotal Program Costs	<u>196,924</u>	<u>431,066</u>	<u>627,990</u>	<u>611,554</u>	<u>611,770</u>
Total Expenditures	<u>\$ 243,647</u>	<u>\$ 562,121</u>	<u>\$ 805,768</u>	<u>\$ 789,332</u>	<u>\$ 802,362</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. 12B-5836 (WEATHERIZATION - \$1,017,974)  
FOR THE PERIOD JANUARY 1, 2012, THROUGH JUNE 30, 2012**

	January 1, 2012 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>				
Accrued Grant Revenue	\$ 168	\$ 168	\$ -	\$ -
Total Revenue	<u>\$ 168</u>	<u>\$ 168</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>				
ADMINISTRATIVE COSTS:				
Administrative Costs (763)	\$ 70	\$ 70	\$ -	\$ 81,437
Subtotal Administrative Costs	<u>70</u>	<u>70</u>	<u>-</u>	<u>81,437</u>
PROGRAM COSTS:				
Outreach (782)	98	98	-	50,899
Training & Technical Assistance (783)	-	-	-	50,899
Direct Program Activities (782)	-	-	-	775,862
Liability Insurance (780/782/792/793)	-	-	-	2,456
Workers Compensation (780/782/792/793)	-	-	-	5,522
Subtotal Program Costs	<u>98</u>	<u>98</u>	<u>-</u>	<u>936,537</u>
Total Expenditures	<u>\$ 168</u>	<u>\$ 168</u>	<u>\$ -</u>	<u>\$ 1,017,974</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. 12B-5836 (HEAP/ECIP - \$757,217)  
FOR THE PERIOD JANUARY 1, 2012 THROUGH JUNE 30, 2012**

	January 1, 2012 through June 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>				
Grant Revenue	\$ 15,000	\$ 15,000	\$ -	\$ -
County General Fund Support	-	-	-	-
Accrued Grant Revenue	25,953	25,953	-	-
Deferred Grant Revenue	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
<b>Total Revenue</b>	<b>\$ 40,953</b>	<b>\$ 40,953</b>	<b>\$ -</b>	<b>\$ -</b>
<u>Expenditures</u>				
ADMINISTRATIVE COSTS:				
Administrative Costs (743)	\$ 1,113	\$ 1,113	\$ -	\$ 144,928
<b>Subtotal Administrative Costs</b>	<b>1,113</b>	<b>1,113</b>	<b>-</b>	<b>144,928</b>
PROGRAM COSTS:				
Assurance 16 (789)	10,510	10,510	8,516	207,621
HEAP/ECIP Intake (790)	7,201	7,201	5,451	152,718
HEAP/ECIP Outreach (784)	7,129	7,129	4,291	152,718
HEAP/ECIP Liability/Casualty Insurance (784/789/790)	-	-	-	1,739
HEAP/ECIP Workers' Compensation (784/789/790)	-	-	-	3,911
ECIP				
Wood/Propane/Oil Payments (785)	7,500	7,500	7,500	12,831
Heating and Cooling (786)	-	-	-	6,832
SWEATS (791)	-	-	-	61,087
HEAP				
Wood/Propane/Oil Payments-HEAP (788)	7,500	7,500	7,500	12,832
<b>Subtotal Program Costs</b>	<b>39,840</b>	<b>39,840</b>	<b>33,258</b>	<b>612,289</b>
<b>Total Expenditures</b>	<b>\$ 40,953</b>	<b>\$ 40,953</b>	<b>\$ 33,258</b>	<b>\$ 757,217</b>