

COUNTY OF SAN JOAQUIN

SINGLE AUDIT REPORT

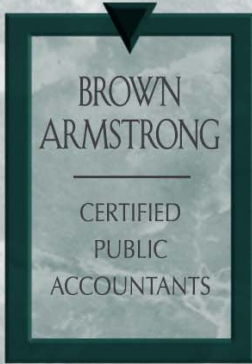
JUNE 30, 2013

**COUNTY OF SAN JOAQUIN
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2013**

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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, in accordance with the 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, 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, 2013, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements and have issued our report thereon dated February 5, 2014.

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 of the financial statements, we considered the County’s internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County’s internal control.

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 County’s financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a 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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 2013-001 through 2013-003.

We noted certain matters that we reported to management of the County, in a separate letter dated February 5, 2014.

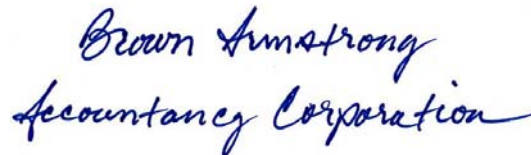
The County's Response to Findings

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

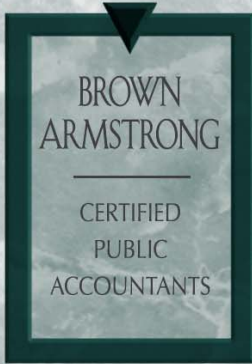
Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive style and is positioned below the printed name of the firm.

Bakersfield, California
February 5, 2014



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR 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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Report on Compliance for Each Major Federal Program

We have audited the County of San Joaquin, California's (the County) compliance 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, 2013. 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of 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, 2013.



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

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, 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 2013-001 through 2013-003. Our opinion on each major federal program is not modified with respect to these matters.

The County's responses to the noncompliance findings identified in our audit are described in the accompanying schedule of findings and questioned costs. The County's responses were not subject to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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 a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency in internal control over compliance* is a deficiency, or a 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. We consider the deficiency in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as finding 2013-001 to be a significant deficiency.

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 material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The County's response to the internal control over compliance findings identified in our audit is described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated February 5, 2014, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
March 26, 2014

SCHEDULE

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2013**

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	12-8520-1164-CA	\$ 7,904
Plant and Animal Disease, Pest Control	10.025	11-8520-1164-CA	42,799
Plant and Animal Disease, Pest Control	10.025	11-8520-1211-CA	63,087
Plant and Animal Disease, Pest Control	10.025	11-8520-1317-CA	326,101
Plant and Animal Disease, Pest Control	10.025	11-8520-1165-CA	143,186
Plant and Animal Disease, Pest Control	10.025	11-8500-0484-CA	299,039
Plant and Animal Disease, Pest Control	10.025	12-8506-0484-CA	294,362
Plant and Animal Disease, Pest Control	10.025	11-8523-0572-CA	7,524
Plant and Animal Disease, Pest Control	10.025	SBC11003	16,102
Plant and Animal Disease, Pest Control	10.025	SBC12004	60,310
Subtotal Plant and Animal Disease, Pest Control			<u>1,260,414</u>
Passed Through California Department of Food and Agriculture: Senior Farmers Market Nutrition Program (SFMNP)	10.576	Unavailable	<u>5,520</u>
Passed Through California Department of Education: National School Lunch	10.555	02526-SN-39-R	230,623
National School Lunch (Mary Graham Children's Shelter)	10.555	39-34397-9008491-01	<u>18,945</u>
Subtotal School Lunch			<u>249,568</u>
Passed Through California Department of Health Care Services: Women, Infants, Children Supplemental Nutrition Program - WIC	10.557	11-10491	<u>2,065,880</u>
Subtotal Women, Infants, and Children			<u>2,065,880</u>
Passed Through California Department of Social Services: Supplemental Nutrition Assistance Program (Food Stamps)	10.561 *	Unavailable	<u>7,963,942</u>
Subtotal Supplemental Nutrition Assistance Program			<u>7,963,942</u>
Emergency Food Assistance Program	10.568	10-6057 (FFY 10-11)	5,717
Emergency Food Assistance Program	10.568	10-6057 (FFY 11-12)	80,764
Emergency Food Assistance Program	10.568	10-6057 (FFY 12-13)	91,484
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	10-6057 (FFY 12-13)	<u>1,858,924</u>
Subtotal Emergency Food Assistance Program			<u>2,036,889</u>
Total U.S. Department of Agriculture			<u>13,582,213</u>
<u>Department of Commerce</u>			
Direct Programs:			
Revolving Loan Fund - Bank of Stockton	11.307	Unavailable	<u>786,080</u>
Passed Through Industrial Loan Fund: Revolving Loan Fund - EEDD (961)	11.307	Unavailable	337,118
Revolving Loan Fund - (EDA)(951)	11.307	Unavailable	<u>896,047</u>
Subtotal Revolving Loan Fund			<u>2,019,245</u>
Total Department of Commerce			<u>2,019,245</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, 2013**

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	2011-0048	136,897
Emergency Management Performance Grant	97.042	EMW-2012-EP-00027	<u>113,650</u>
Subtotal Emergency Management Performance Grant			<u>250,547</u>
Medical Metropolitan Response System	97.071	2010-0085	95,853
State Homeland Security Grant	97.071	2010-0085	<u>1,337,442</u>
Subtotal Medical Metropolitan Response System			<u>1,433,295</u>
State Homeland Security Grant - MMRS	97.067	2009-0019	219,058
Port Security Grant	97.056	DHS-09-GPD-056-1959	18,462
Port Security Grant	97.056	PSGP FY 2008 Project #50	<u>690,346</u>
Subtotal Port Security Grant			<u>708,808</u>
Passed Through United Way:			
United Way - Emergency Food and Shelter Program (EFSP)	97.024	0860000-008 Phase 30	<u>42,776</u>
Total Department of Homeland Security			<u>2,654,484</u>
<u>Department of Energy</u>			
Passed Through California Department of Community Services and Development:			
Department of Energy	81.042	11C-1832	64,385
ARRA - Department of Energy	81.042	09C-1835	<u>6,272</u>
Total Department of Energy			<u>70,657</u>
<u>Department of Health and Human Services</u>			
Direct Programs:			
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116		<u>33,930</u>
Head Start (County)	93.600	09CH0656-47	13,905,917
Head Start (County)	93.600	09CH0656-48	<u>11,217,241</u>
Subtotal - Head Start Cluster			<u>25,123,158</u>
Passed Through California Department of Aging:			
Special Programs for Aging-Title VII-B	93.041	AP-1213-11	<u>1,706</u>
Special Programs for Aging-Title VII-A	93.042	AP-1213-11	<u>32,037</u>
Special Programs for Aging-Title III-B	93.044	AP-1213-11	686,481
Special Programs for Aging-Title III C-1	93.045	AP-1213-11	484,631
Special Programs for Aging-Title III C-2	93.045	AP-1213-11	547,084
Nutrition Services Incentive Program/USDA, C-1	93.053	AP-1213-11	59,714
Nutrition Services Incentive Program/USDA, C-2	93.053	AP-1213-11	<u>83,259</u>
Subtotal - Aging Cluster			<u>1,861,169</u>
Special Programs for Aging-Title III-D, incl Med Mgmt	93.043	AP-1213-11	<u>40,327</u>
Special Programs for Aging-Title III E, incl Admin	93.052	AP-1213-11	<u>279,353</u>
Passed Through California Department of Mental Health:			
Homeless Federal Block Grant (PATH)	93.150	Unavailable	<u>245,730</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, 2013**

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 Health Services:			
Immunization - Registry Program RIDE	93.268	11-10597	68,645
Immunization - Project Subvention Funds Program IAP	93.268	11-10597	<u>221,402</u>
Subtotal Immunization			<u>290,047</u>
Passed Through California Dept of Social Services:			
Promoting Safe and Stable Families - Admin (HSA)	93.556	Unavailable	<u>542,746</u>
Passed Through California Dept of Social Services:			
Temporary Assistance for Needy Families - Assistance (HSA)	93.558 *	Unavailable	46,065,415
Temporary Assistance for Needy Families - CEC Programs - Admn (HSA)	93.558 *	Unavailable	21,581,204
Temporary Assistance for Needy Families - Admin (HSA)	93.558 *	Unavailable	4,549,366
Temporary Assistance for Needy Families - KinGap Assistance	93.558 *	Unavailable	<u>169,433</u>
Subtotal - Temporary Assistance for Needy Families			<u>72,365,418</u>
Passed Through California Dept of Social Services:			
Child Support Services	93.563 *	Unavailable	<u>9,541,923</u>
Refugee Cash Assistance - Assistance (HSA)	93.566	Unavailable	<u>7,111</u>
Passed through California Department of Community Services and Development:			
Low-Income Home Energy Assistance (LIHEAP) - Weatherization	93.568	12B-5836	391,836
Low-Income Home Energy Assistance (LIHEAP) - Weatherization	93.568	11B-5737	280,046
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	11B-5737	15,766
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	12B-5836	406,681
Low-Income Home Energy Assistance (LIHEAP) - Weatherization	93.568	13B-5036	205,890
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	13B-5036	<u>192,976</u>
Subtotal Low-Income Home Energy Assistance			<u>1,493,195</u>
Passed Through California Department of Community Services and Development:			
Community Services Block Grant (CSBG)	93.569	12F-4438	212,199
Community Services Block Grant (CSBG)	93.569	13F-3038	274,424
Community Services Block Grant (CSBG)	93.569	13F-3109	<u>401</u>
Subtotal CSBG Cluster			<u>487,024</u>
Passed Through California Department of Social Services:			
CWS-Title IV-B (HSA)	93.645	Unavailable	<u>617,120</u>
Foster Care - Title IV-E - HSA Assistance	93.658 *	Unavailable	8,525,689
Foster Care - Title IV-E - EA Assistance	93.658 *	Unavailable	746,613
Foster Care - Title IV-E - Probation IV-E	93.658 *	Unavailable	1,461,930
Foster Care - Title IV-E - SB 163	93.658 *	Unavailable	390,362
Foster Care - Title IV-E - PHS	93.658 *	HCPCFC	374,044
Foster Care - Title IV-E - Licensing	93.658 *	Unavailable	312,171
Foster Care - Title IV-E - CWS	93.658 *	Unavailable	4,730,757
Foster Care - Title IV-E - Non CWS	93.658 *	Unavailable	206,286
Foster Care - Title IV-E - HSA Admin	93.658 *	Unavailable	189,335
Foster Care - Title IV-E - Title XX	93.658 *	Unavailable	1,515,433
ARRA - Foster Care - Title IV-E	93.658 *	Unavailable	<u>132</u>
Subtotal Foster Care - Title IV-E			<u>18,452,752</u>
Adoption Assistance - Assistance (HSA)	93.659 *	Unavailable	8,703,161
Adoption Assistance - Admin (HSA)	93.659 *	Unavailable	1,025,484
Adoption Assistance- Admin (HSA)	93.659 *	Unavailable	<u>116,942</u>
Subtotal Adoption Assistance			<u>9,845,587</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, 2013**

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)			
In Home Supportive Services - CWS Title XX	93.667 *	Unavailable	<u>1,125,496</u>
Independent Living Program - Admin (HSA)	93.674	Unavailable	<u>294,542</u>
Passed Through California Department of Social Services:			
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778	11-10277	75,924
ARRA - Medical Assistance Program - PCSP	93.778	Unavailable	51,750
ARRA - Medical Assistance Program - FMAP	93.778	Unavailable	419,720
Medical Assistance Program - Contract PA Waiver PCSP	93.778	Unavailable	1,044,588
Medical Assistance Program - Fed CFCO Refund	93.778	Unavailable	726,095
Medical Assistance Program - Child Health Disability Prevention - CHDP	93.778	CHDP Admin	520,491
Medical Assistance Program - Children's Medical Services - PHS	93.778	BO B-12-808	3,190,221
Medical Assistance Program - Medi-Cal Administrative Activities (MAA and TCM)	93.778	08-85130	<u>341,863</u>
Subtotal Medical Assistance Program			<u>6,370,652</u>
Hospital Preparedness Program	93.889	2361-102	25,960
Hospital Preparedness Program	93.889	EPO 12-69	<u>228,442</u>
Subtotal Hospital Preparedness			<u>254,402</u>
HIV Care Formula - HIV Comprehensive AIDS Resources Emergency - CARE	93.917	10-95287 A02	214,251
HIV Care Formula - HIV Prevention	93.917	10-95287 A02	138,496
HIV Care Formula - Minority AIDS Initiative - MAI	93.917	10-95287 A02	<u>15,994</u>
Subtotal HIV Care Formula			<u>368,741</u>
AIDS Surveillance Program - ASP	93.941	10-95287 A02	<u>8,700</u>
AIDS Drug Assistance Program - ADAP (P/H)	93.783	12-10578	<u>828</u>
Nutrition Network Federal	93.252	12-10192	<u>371,317</u>
Chlamydia STD CAPPS/CTSP	93.154	11-10057	<u>2,421</u>
Maternal and Child Health - Black Infant Health Program - BIH	93.994	2012-39	247,748
Maternal and Child Health - MCAH	93.994	2012-39	549,142
Maternal and Child Health - Fatal Child Abuse and Neglect Survey - FCANS	93.994	SAC-10-40	<u>3,000</u>
Subtotal Maternal and Child Health			<u>799,890</u>
Adolescent Family Life Program - AFLP	93.995	2012-39	<u>234,276</u>
Passed Through California Department of Mental Health:			
SAMHSA (ADAMHA) Block Grant	93.958	Unavailable	<u>1,251,381</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, 2013**

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 Alcohol and Drug Program:			
Substance Abuse Block Grant:			
SAPT Block Grant - Discretionary	93.959	Unavailable	993,316
SAPT Block Grant - Discretionary	93.959	Unavailable	830,600
SAPT Block Grant - HIV Set Aside	93.959	Unavailable	15,946
SAPT Block Grant - HIV Set Aside	93.959	Unavailable	85,577
SAPT Block Grant - Perinatal Set-Aside	93.959	Unavailable	42,330
SAPT Block Grant - Perinatal Set-Aside	93.959	Unavailable	123,421
SAPT Block Grant - Prevention	93.959	Unavailable	12,542
SAPT Block Grant - Prevention	93.959	Unavailable	470,029
SAMHSA Drug Court	93.959	Unavailable	93,101
Subtotal SAPT Block Grant			<u>2,666,862</u>
Total Department of Health and Human Services			<u>155,009,841</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	4,909
Community Development Block Grant Entitlement/Loan Program	14.218 *	B-09-UC-06-0009	27,588
Community Development Block Grant - City of Escalon	14.218 *	ESC-12-04	4,500
Community Development Block Grant - City of Lathrop	14.218 *	LAT-12-08	1,000
Community Development Block Grant - City of Manteca	14.218 *	MAN-12-02	4,672
Community Development Block Grant - City of Tracy	14.218 *	TRA-12-12	7,994
ARRA - CDBG Entitlement Program (CDBG-R)	14.253 *	B-09-UY-06-0009	35,034
CDBG Entitlement Program	14.218 *	B-10-UC-06-0009	279,924
Neighborhood Stabilization Program (NSP)	14.218 *	B-08-UN-06-0005	289,544
NSP3 (Neighborhood Stabilization Program - 3) (CDBG)	14.218 *	B-11-UN-06-0005	3,496,235
CDBG Entitlement Program	14.218 *	B-11-UC-06-0009	1,027,795
CDBG Entitlement Program	14.218 *	B-12-UC-06-0009	1,264,695
Subtotal CDBG Entitlement Cluster			<u>6,443,890</u>
Emergency Shelter Grant	14.231	S-11-UC-06-0009	71,184
Emergency Shelter Grant	14.231	S-12-UC-06-0009	142,260
Subtotal Emergency Shelter Grant			<u>213,444</u>
Supportive Housing Program (Neighborhood Pres)	14.235	CA0248/49/50/51/52/53B9T110801 CA0248/252/B9T1108002 &	9,774
Supportive Housing Program (Neighborhood Pres)	14.235	CA0761/762/763B9T110901	388,766
Supportive Housing Program	14.235	CA0902B9T111001 & CA0247/248/250/B9T111002	198,705
Supportive Housing Program	14.235	CA0902B9T111102 & CA0247/249/250/251/252/762/B9T111 102-03	1,310,755
Supportive Housing Program	14.235	CA0902B9T111102 & CA0247/249/250/251/252/762/B9T111 102-03	101,501
Subtotal Supportive Housing Program			<u>2,009,501</u>
Shelter Plus Care	14.238	CA0835C9T110900	75,659
Shelter Plus Care	14.238	CA0901C9T111001	1,847,919
Shelter Plus Care	14.238	CA0976C9T111000	43,949
Subtotal Shelter Plus Care			<u>1,967,527</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, 2013**

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)			
HOME Loan Program - Program Income	14.239 *	M09-UC-06-0009	40,246
HOME Loan Program - Program Income	14.239 *	M10-UC-06-0009	92,713
HOME Loan Program - Program Income	14.239 *	M11-UC-06-0009	<u>678,897</u>
Subtotal HOME Loan Program			<u>811,856</u>
Homeless Prevention and Rapid Rehousing Program	14.262	S-09-UY-06-0009	<u>220,444</u>
Passed Through State Department of Health Services:			
Housing for People With AIDS - HOPWA	14.241	10-10142 A01	<u>277,621</u>
Total Department of Housing and Urban Development			<u>11,944,283</u>
<u>Department of Justice</u>			
Direct Program:			
Edward Byrne Memorial Justice Assistance Grant	16.738	2010-DJ-BX-1460	16,103
Edward Byrne Memorial Justice Assistance Grant	16.738	2011-DJ-BX-3476	156,637
Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-1104	<u>189,000</u>
Passed Through State Office of Emergency Services:			
Edward Byrne Memorial Justice Assistance Grant-Anti-Drug Abuse Program (JAG)	16.738	DC11220390	19,611
Edward Byrne Memorial Justice Assistance Grant -Anti-Drug Abuse Program (JAG)	16.738	BSCC 605-12	<u>231,763</u>
Subtotal Edward Byrne Memorial Justice Assistance Grant			<u>613,114</u>
State Criminal Alien Assistance Program	16.606		<u>141,534</u>
ARRA - COPS Hiring Recovery Program (CHRP)	16.710 *	2009RKWX0150	1,784,045
COPS Hiring Program (CHP)	16.710 *	2011UMWX0030	<u>1,175,609</u>
Subtotal COPS Program			<u>2,959,654</u>
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2012-42	46,974
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2013-42	<u>3,161</u>
Subtotal Drug Enforcement Admin Domestic Cannabis Eradication			<u>50,135</u>
Passed Through State Corrections Standard Authority:			
JABG - Peacekeeper Enhancement	16.523	BSCC #179-12	55,569
Transition-Age Youth Grounds for Recovery	16.523	2011-RW-BW0006	<u>253,683</u>
Subtotal JABG			<u>309,252</u>
Violence Against Women Vertical Prosecution Program	16.588	VV11030390	110,774
Violence Against Women Vertical Prosecution Program	16.588	VV12040390	269,521
Violence Against Women Vertical Prosecution Program	16.588	PU12030390	<u>74,773</u>
Subtotal Violence Against Women Vertical Prosecution Program			<u>455,068</u>
Victim Assistance	16.575	VCGC-0157	688,134
Victim Witness Assistance Program	16.575	VW12310390	<u>638,556</u>
Subtotal Victim Witness Assistance Program			<u>1,326,690</u>
Passed Through California Emergency Management Agency:			
Unserved/Underserved Victim Advocacy Outreach	16.575	UV12030390	<u>276,020</u>
Total Department of Justice			<u>6,131,467</u>
<u>Department of Labor</u>			
Passed Through California Department of Aging:			
California Dept of Aging - Title V	17.235	TV-1213-11	<u>127,609</u>
Subtotal Dept of Aging			<u>127,609</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, 2013**

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 Program	17.258	K282501	942,131
WIA Adult Program	17.258	K282501	512,431
WIA Adult Program	17.258	K386328	2,177,866
WIA Adult Program	17.258	K386328	202,601
WIA CDCR New Start - Adult Spec Project	17.258	K178691	34,839
WIA Youth Activities	17.259	K282501	1,317,866
WIA Youth Activities	17.259	K386328	1,775,560
WIA - Rapid Response Additional Assistance	17.278	K178691	325,234
WIA - Rapid Response Additional Assistance	17.278	K178691	953,949
WIA - Rapid Response	17.278	K386328	92,969
WIA - Rapid Response	17.278	K282501	18,838
WIA - Rapid Response	17.278	K386328	199,434
WIA DW Formula	17.278	K282501	168,581
WIA DW Formula	17.278	K386328	980,581
WIA DW Formula	17.278	K386328	427,631
Subtotal WIA Cluster			10,130,511
WIA NUMMI Project	17.277	K178691	186,454
Total Department of Labor			10,444,574
<u>Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program	20.106	03-06-0250-28	196,059
Airport Improvement Program	20.106	AIP 3-06-0250-30	53,812
Subtotal Airport			249,871
Passed Through California Department of Transportation:			
Highway, Planning and Construction	20.205	BRLO-5929 (217)	64,958
Highway, Planning and Construction	20.205	BRLO-5929 (216)	92,851
Highway, Planning and Construction	20.205	HSIPL-5929 (219)	15,112
Highway, Planning and Construction	20.205	HSIPL-5929(232)	114,565
Highway, Planning and Construction	20.205	ESPL-5929(221)	40,000
Highway, Planning and Construction	20.205	BPMP-5929(224)	37,847
Highway, Planning and Construction	20.205	BPMP-5929(226)	42,289
Highway, Planning and Construction	20.205	BPMP-5929(227)	54,721
Highway, Planning and Construction	20.205	BPMP-5929(223)	53,287
Highway, Planning and Construction	20.205	BPMP-5929(212)	124,534
Highway, Planning and Construction	20.205	STPL-5929(225)	108,888
Highway, Planning and Construction	20.205	STPL-5929(220)	1,664,451
Highway, Planning and Construction	20.205	STPL-5929(228)	869,002
Highway, Planning and Construction	20.205	BRLO-5929 (163)	(70,704)
Highway, Planning and Construction	20.205	STPL-5929 (188)	(8,904)
Highway, Planning and Construction	20.205	STPL-5929 (191)	1,545
Highway, Planning and Construction	20.205	BRLS-5929 (166)	502,495

* 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, 2013**

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)			
ARRA - Highway, Planning and Construction	20.205	ESPL-5929(200)	101,736
Highway, Planning and Construction	20.205	CML-5929 (215)	2,182,716
Highway, Planning and Construction	20.205	BRLS-5929(192)	42,062
Highway, Planning and Construction	20.205	BRLO-5929(236)	31,914
Highway, Planning and Construction	20.205	BRLS-5929(233)	37,222
Highway, Planning and Construction	20.205	BRLS-5929(239)	39,412
Highway, Planning and Construction	20.205	BPMP-5929(230)	24,325
Highway, Planning and Construction	20.205	BRLO-5929(234)	13,347
Highway, Planning and Construction	20.205	BRLS-5929(229)	32,898
Highway, Planning and Construction	20.205	CML-5929 (214)	1,001,283
Highway, Planning and Construction	20.205	HRRRL-5929(207)	88,316
Highway, Planning and Construction	20.205	BRLS-5929(237)	53,710
Highway, Planning and Construction	20.205	BRLO-5929(241)	18,665
Highway, Planning and Construction	20.205	BRLS-5929(238)	52,210
Highway, Planning and Construction	20.205	BRLO-5929(240)	24,493
Highway, Planning and Construction	20.205	BRLO-5929(242)	13,507
Highway, Planning and Construction	20.205	BRLO-5929(235)	17,312
Highway, Planning and Construction	20.205	STPL-5929(244)	63,209
Highway, Planning and Construction	20.205	BRLO-5929(245)	8,170
Highway, Planning and Construction	20.205	CML-5929(206)	9,361
Highway, Planning and Construction	20.205	CML-5929(247)	41,955
Highway, Planning and Construction	20.205	CML-5929(255)	4,454
Highway, Planning and Construction	20.205	BRNBIF-5929(154)	221,973
Highway, Planning and Construction	20.205	CML-5929 (194)	1,000
Subtotal Highway, Planning and Construction			<u>7,832,187</u>
Passed Through California Office of Traffic Safety:			
DOT-NHTSA Minimum Penalties for Repeat Offenders	20.608	AL1374	86,577
DOT-NHTSA Minimum Penalties for Repeat Offenders	20.608	AL20648	33,772
Subtotal DUI Offender Programs			<u>120,349</u>
Total Department of Transportation			<u>8,202,407</u>
<u>Corporation for National and Community Service</u>			
Direct Programs:			
Retired And Senior Volunteer Program (RSVP)	94.002	11SR127904	35,315
Total Corporation for National and Community Service			<u>35,315</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	2012	7,500
SAPT Block Grant - Friday Night Live-Club Live	84.186	2013	21,866
SAPT Adolescent/Youth Treatment Program	84.186	2012	11,316
SAPT Adolescent/Youth Treatment Program	84.186	2013	32,992
Subtotal SAPT			<u>73,674</u>
Passed Through California Department of Education:			
Race to the Top - Early Learning Challenge	84.412	S412A120003	85,287
Total Department of Education			<u>158,961</u>
<u>Social Security Administration</u>			
Direct Program:			
SSI Suspensions Report	96.007	Sec1611	33,400
Total Social Security Administration			<u>33,400</u>
Total Federal Awards Excluding Loans			<u><u>\$ 210,286,847</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, 2013**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>			
U.S. Department of Housing and Urban Development			
Passed Through State Department of Housing and Community Development:			
Community Development Block Grants/State's Program	14.218		\$ 12,093,712
HOME Investment Partnerships Program	14.239		21,203,207
Disaster Recovery Initiative Program	14.218		822,572
Neighborhood Stabilization and Preservation Revolving Loan Fund	14.218		<u>6,183,739</u>
Total U.S. Department of Housing and Urban Development			<u>40,303,230</u>
Department of Commerce			
Direct Program:			
Industrial Revolving Loan Fund	11.307		<u>5,044,212</u>
Federal Loan Balances with a Continuing Compliance Requirement			<u>45,347,442</u>
Total Expenditures of Federal Awards Including Loans			<u>\$ 255,634,289</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, 2013**

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, 2013:

Federal CFDA #	Program Title	Amount Outstanding	
		June 30, 2013	July 1, 2012
11.307	Industrial Revolving Loan Fund	\$ 4,182,768	\$ 5,044,212
14.218	Community Development Block Grant Program	11,808,666	12,093,712
14.239	HOME Investment Partnerships Program	20,155,593	21,203,207
14.218	Disaster Recovery Initiative Program	716,758	822,572
14.218	Neighborhood Stabilization & Preservation Revolving Loan Fund	7,406,417	6,183,739
	Totals	<u>\$ 44,270,201</u>	<u>\$ 45,347,442</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>WIA Cluster</u>		
17.258	WIA - Adult	\$ 3,869,868
17.259	WIA - Youth	3,093,426
17.278	WIA - Dislocated Workers	3,167,217
	Total	<u>\$ 10,130,511</u>
<u>Aging Cluster</u>		
93.044	Special Programs for Aging - Title III B	\$ 686,481
93.045	Special Programs for Aging - Title III C-1 & 2	1,031,715
93.053	Nutrition Services Incentive Program/USDA	142,973
	Total	<u>\$ 1,861,169</u>
<u>CDBG Cluster</u>		
14.218	Community Development Block Grant (CDBG)	\$ 6,408,856
14.253	ARRA - Community Development Block Grant (CDBG-R)	35,034
	Total	<u>\$ 6,443,890</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	\$ 5,520	\$ -
17.235 (CDA - Title V)	127,609	-
93.041	1,706	-
93.042	32,037	-
93.043	40,327	-
93.044	686,481	-
93.045	1,031,715	92,301
93.052	279,353	-
93.053	142,973	-
Ombudsman Initiative	-	25,823
	<u>\$ 2,347,721</u>	<u>\$ 147,084</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>CFDA</u>	<u>Subrecipient</u>	<u>Amount</u>
11.307	Industrial Revolving Loan Fund	\$ 160,000
17.258-17.278	WIA Cluster	1,029,397
14.218-14.239	Community Development Block Grant Program/HOME	11,083,568
93.043-93.053	Aging Cluster	665,289
93.600	Head Start Child Development Council, Inc.	25,123,158
93.778-93.994	Public Health Services	195,876
93.658	SAMHSA (ADAMHA) Block Grant	393,661
97.067	San Joaquin County Office of Emergency Services	30,000
97.067	City of Manteca	42,500
97.067	City of Lodi	96,225
	Totals	<u>\$ 38,819,674</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2013**

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|---|------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified
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
not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance
for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be
reported in accordance with Circular OMB A-133,
Section 510(a)? | Yes
See items 2013-001 through 2013-003. |
| 4. Identification of major programs: | |

CFDA Number

Program

93.658	Foster Care, Including ARRA Grant
93.563	Child Support Enforcement
93.659	Adoption Assistance
10.561	State Administrative Matching Grants for Supplemental Nutrition Stamp

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2013**

93.667	In Home Supportive Services (IHSS)
93.558	Temporary Assistance for Needy Families (TANF)
16.710	Community Oriented Policing Services Grant, including ARRA
14.218 and 14.253	Community Development Block Grants/Entitlement Grants Cluster, including ARRA Grant
14.239	HOME Investment Partnership Program
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

2013-001

Program: IHSS

CFDA No.: 93.667

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

Passed Through: California Department of Social Services

Award Numbers: Various

Award Year: Fiscal year 2012/13

Compliance Requirement: Eligibility

Questioned Costs: \$0

Criteria:

The March 2013 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, 2013**

Condition Found

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

- 7 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:

As a result of implemented process changes (such as verifying Medi-Cal eligibility monthly for all IHSS recipients) IHSS has been able to eliminate ineligible participants from receiving benefits. The County has been working diligently at reducing the number of overdue cases by establishing a Social Worker I list and quickly hiring/training new staff, as vacancies arise. This has been an effective method as our total overdue cases have dropped significantly as evident in this audit finding (9.37% during this audit vs. 30% the previous audit).

The County went live, into the new State system, CMIPS II, November 4, 2013. The County is presently re-evaluating staffing needs to ensure we have adequate staff to complete assessments in a timely manner. In conjunction with the Budget process, we are evaluating a possible increase in staffing as needed.

Contact Information of Responsible Official:

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

2013-002

Program: Adoption Assistance Program
CFDA No.: 93.659
Federal Agency: U.S. Department of Human and Human Services
Passed Through: California Department of Social Services
Award Numbers: Various
Award Year: Fiscal year 2012/13
Compliance Requirement: Eligibility
Questioned Costs: \$20,384

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2013**

Criteria:

The March 2013 OMB Circular A-133 *Compliance Supplement* requirements for eligibility state that the pass-through entity must determine whether required eligibility determinations were made, that cases 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 for eligible cases.

Condition Found

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

- 1 case file where the special care increment was incorrectly calculated. Questioned costs were \$1,328.
- 1 case file where the form AAP-4 indicated the participant did not meet the eligibility requirements or eligibility was not determined. Both cases received benefits. Total questioned costs were \$19,056.

Effect:

Participants may be ineligible to receive benefits or receive incorrect benefit amounts.

Recommendation:

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

Views of Responsible Officials:

The County agrees the case in question was overpaid as described above. The case was found to have been overpaid for the period of July 1, 2012, through May 31, 2013. The rate paid was \$705.00 (\$604.00 basic + \$101.00 SCI); however the basic rate was incorrect. The correct rate that should have been paid is \$619.00 (\$518.00 basic + \$101.00 SCI) a difference of \$86.00 monthly. The AAP eligibility worker receives payment instruction from AAP Social Workers via the AAP 2. The AAP 2 contains payee information as well as the monthly amount to be paid. In this case the AAP 2 contained the incorrect basic amount, however it is the responsibility of the AAP EW to verify amount being paid. Unfortunately, this is a very confusing process for everyone involved as many factors need to be considered in determining the basic rate. The amounts in this review are different from the auditor's results as the rates were calculated incorrectly by me at the time of the audit. The corrective action to be taken is to calculate an overpayment for the period of July 1, 2012, through May 31, 2013. The AAP eligibility worker was instructed of the need to check all rates provided by the AAP social worker for accuracy and provided a matrix of AAP rates to the AAP EW for use in determining rates.

In regards to the case file whereby the form AAP-4 indicated the participant did not meet eligibility or eligibility requirements were not met, the County agrees with the finding. The case file was found to have been paid federal dollars when the case was not determined to be federally eligible. This case was originally determined Non-Federal, however in November 2012 the Foster Care EW was assisting AAP EW with cola's when she mistakenly assigned a federal aid code to this case which resulted in the payment of federal dollars for the period under review. The corrective action taken was to update the case with the correct non-federal aid code. All affected months were rerun so that fiscal could correct the amounts claimed from federal to non-federal.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2013**

Contact Information of Responsible Official:

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

2013-003

Program: Foster Care
CFDA No.: 93.658
Federal Agency: U.S. Department of Health and Human Services
Passed Through: California Department of Social Services
Award Numbers: Various
Award Year: Fiscal year 2012/13
Compliance Requirement: Eligibility
Questioned Costs: \$1,452

Criteria:

The March 2013 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 cases 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 for eligible cases.

Condition Found

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

- 1 case file where the benefit amount was calculated incorrectly.

Effect:

Participants may receive incorrect benefit amounts.

Recommendation:

We recommend the County follow established formal policies and procedures that requires the case files be reviewed for accurate calculation of benefits to ensure participants are paid properly.

Views of Responsible Officials:

The County agrees with the finding. The case in question was found to have been overpaid the incorrect amount of \$3688.00 instead of \$3567.00 monthly, a difference of \$121.00 monthly for the period of October 13, 2010, through July 31, 2013. In reviewing the case the Social Worker obtained a rate letter from Valley Mountain Regional Center that determined that the child was at a level 4D ARM (alternative rate model designation) to be paid at a monthly rate of \$3688.00. However Valley Mountain Regional Center included \$121.00 for personal and incidentals that is to be passed on to the child, in their final rate. The personal and incidental amount is only passed on to the child, if the county is in receipt of SSI/SSP for that child. In this case the county was not in receipt SSI/SSP and the \$121.00 should have been subtracted from the final rate provided by Valley Mountain.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2013**

The corrective action taken was to update the case with the correct monthly amount of \$3567.00 and overpayments for the period of October 13, 2010, through July 31, 2013, were computed. In addition the eligibility worker was made aware of the mistake and provided a copy of the approved listed rates for this type of facility.

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, 2013**

Federal Award Findings and Questioned Costs

2012-001

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.

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

Current Year Status:

See Finding 2013-001.

**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. 13F-3109 (CSBG DISCRETIONARY \$100,000)
FOR THE PERIOD JUNE 1, 2013, TO MAY 31, 2014**

	June 1, 2013 through June 30, 2013	July 1, 2013 through May 31, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	401	-	401	-	-
Other Income	-	-	-	-	-
Total Revenue	\$ 401	\$ -	\$ 401	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 25	\$ -	\$ 25	\$ 25	\$ -
Fringe Benefits	19	-	19	19	-
Operating Expenses and Equipment	2	-	2	2	-
Other Costs	5	-	5	5	-
Subtotal Administrative Costs	51	-	51	51	-
PROGRAM COSTS:					
Salaries and Wages	13	-	13	13	-
Fringe Benefits	5	-	5	5	-
Operating Expenses and Equipment	332	-	332	332	-
Other Costs	-	-	-	-	-
Subtotal Program Costs	350	-	350	350	-
Total Expenditures	\$ 401	\$ -	\$ 401	\$ 401	\$ -

**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. 13F-3038 (CSBG \$894,824)
FOR THE PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013**

	January 1, 2013 through June 30, 2013	July 1, 2013 through December 31, 2013	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 292,250	\$ -	\$ 292,250	\$ -	\$ -
County General Fund Support	377,802	-	377,802	-	-
Other Income	4,490	-	4,490	-	-
	<u>674,542</u>	<u>-</u>	<u>674,542</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ 674,542</u>	<u>\$ -</u>	<u>\$ 674,542</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 66,916	\$ -	\$ 66,916	\$ 44,973	\$ 90,366
Fringe Benefits	35,364	-	35,364	23,792	50,314
Operating Expenses and Equipment	40,928	-	40,928	21,649	22,873
Other Costs	53,966	-	53,966	28,542	71,155
	<u>197,174</u>	<u>-</u>	<u>197,174</u>	<u>118,956</u>	<u>234,708</u>
Subtotal Administrative Costs	<u>197,174</u>	<u>-</u>	<u>197,174</u>	<u>118,956</u>	<u>234,708</u>
PROGRAM COSTS:					
Salaries and Wages	187,240	-	187,240	120,344	340,103
Fringe Benefits	146,720	-	146,720	95,975	206,367
Operating Expenses and Equipment	104,465	-	104,465	68,845	86,011
Other Costs	38,943	-	38,943	27,532	27,635
	<u>477,368</u>	<u>-</u>	<u>477,368</u>	<u>312,696</u>	<u>660,116</u>
Subtotal Program Costs	<u>477,368</u>	<u>-</u>	<u>477,368</u>	<u>312,696</u>	<u>660,116</u>
Total Expenditures	<u>\$ 674,542</u>	<u>\$ -</u>	<u>\$ 674,542</u>	<u>\$ 431,652</u>	<u>\$ 894,824</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
Revenue					
Grant Revenue	\$ 674,643	\$ 212,199	\$ 886,842	\$ -	\$ -
County General Fund Support	781	511,297	512,078	-	-
Other Income	5,427	5,388	10,815	-	-
Total Revenue	\$ 680,851	\$ 728,884	\$ 1,409,735	\$ -	\$ -
Expenditures					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 73,109	\$ 98,679	\$ 171,788	\$ 93,328	\$ 93,328
Fringe Benefits	38,511	51,398	89,909	58,943	58,943
Operating Expenses and Equipment	16,566	15,596	32,162	13,116	13,116
Other Costs	62,766	61,806	124,572	58,980	58,980
Subtotal Administrative Costs	190,952	227,479	418,431	224,367	224,367
PROGRAM COSTS:					
Salaries and Wages	229,929	217,317	447,246	324,614	324,614
Fringe Benefits	141,855	151,710	293,565	212,935	212,935
Operating Expenses and Equipment	90,112	105,227	195,339	98,057	98,057
Other Costs	28,002	27,153	55,155	26,869	26,869
Subtotal Program Costs	489,898	501,407	991,305	662,475	662,475
Total Expenditures	\$ 680,850	\$ 728,886	\$ 1,409,736	\$ 886,842	\$ 886,842

**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. 11C-1832 (DOE - \$145,791)
FOR THE PERIOD DECEMBER 1, 2011 THROUGH JANUARY 31, 2014**

	December 1, 2011 through June 30, 2012	July 1, 2012 through June 30, 2013	July 1, 2013 through January 31, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>						
Grant Revenue	\$ -	\$ 48,441	\$ -	\$ 48,441	\$ -	\$ -
County General Fund Support	61	43,908	-	43,969	-	-
Accrued Grant Revenue	533	15,944	-	16,477	-	-
Deferred Grant Revenue	-	-	-	-	-	-
Total Revenue	\$ 594	\$ 108,293	\$ -	\$ 108,887	\$ -	\$ -
<u>Expenditures</u>						
ADMINISTRATIVE COSTS:						
Administrative Costs (671)	\$ 160	\$ 52,461	\$ -	\$ 52,621	\$ 8,646	\$ 8,646
Subtotal Administrative Costs	160	52,461	-	52,621	8,646	8,646
PROGRAM COSTS:						
Training and Technical Assistance (676)	-	4,561	-	4,561	664	5,500
Direct Program Activities (670, 672, 678)	433	40,953	-	41,386	31,432	93,730
Health and Safety (672)	-	1,866	-	1,866	1,866	26,329
Intake (674)	-	(6)	-	(6)	-	1,360
Liability Insurance (672, 674, 675, and 678)	-	-	-	-	-	-
Casualty Insurance (672, 674, 675, and 678)	-	-	-	-	-	-
Major and Minor Equipment (679)	-	-	-	-	-	-
Outreach (675)	-	-	-	-	-	-
Workers' Compensation (672, 674, 675, and 678)	-	-	-	-	-	-
General/Operating Expenses (677)	1	8,458	-	8,459	4,346	10,226
Subtotal Program Costs	434	55,832	-	56,266	38,308	137,145
Total Expenditures	\$ 594	\$ 108,293	\$ -	\$ 108,887	\$ 46,954	\$ 145,791

**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 SEPTEMBER 30, 2012**

	June 30, 2009 through June 30, 2010	July 1, 2010 through June 30, 2011	July 1, 2011 through June 30, 2012	July 1, 2012 through September 30, 2012	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>							
Grant Revenue	\$ 53,088	\$ 2,462,523	\$ 2,956,172	\$ 250,000	\$ 5,721,783	\$ -	\$ -
County General Fund Support	-	22,389	691,265	(36,837)	676,817	-	-
Accrued Grant Revenue	234,750	(234,750)	243,728	(243,728)	-	-	-
Deferred Grant Revenue	-	536,934	(536,934)	-	-	-	-
Total Revenue	\$ 287,838	\$ 2,787,096	\$ 3,354,231	\$ (30,565)	\$ 6,398,600	\$ -	\$ -
<u>Expenditures</u>							
ADMINISTRATIVE COSTS:							
Administrative Costs (811)	\$ 82,172	\$ 278,281	\$ 272,107	\$ 18,429	\$ 650,989	\$ 362,316	\$ 362,316
Subtotal Administrative Costs	82,172	278,281	272,107	18,429	650,989	362,316	362,316
PROGRAM COSTS:							
Client Education (813)	-	-	-	-	-	-	-
Liability Insurance/Workers Compensation (808)	1,350	2,325	7,993	2,697	14,365	11,756	11,756
Outreach (815)	670	41,031	31,797	(95)	73,403	73,403	73,403
Training and Technical Assistance (816)	41,854	23,845	18,099	169	83,967	82,000	82,000
Minor Vehicle and Field Equipment (817)	11,862	6,499	-	-	18,361	18,361	18,361
Major Vehicle and Field Equipment (817)	-	-	-	-	-	-	-
Intake (814)	10,213	38,370	46,410	(470)	94,523	92,637	92,637
Direct Program Activities (812) / Prgm Mgmt and Support (819) / Field Staff Non-Jobsite (806)	118,919	1,638,915	2,301,761	(59,292)	4,000,303	3,620,346	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	7,997	261,444	259,719	259,719
Subtotal Program Costs	205,666	2,508,815	3,082,124	(48,994)	5,747,611	5,359,467	5,359,467
Total Expenditures	\$ 287,838	\$ 2,787,096	\$ 3,354,231	\$ (30,565)	\$ 6,398,600	\$ 5,721,783	\$ 5,721,783

**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 APRIL 30, 2013**

	January 1, 2011 through June 30, 2011	July 1, 2011 through June 30, 2012	Adjustment to Prior Period TR-12-0128	July 1, 2012 through April 30, 2013	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>							
Grant Revenue	\$ -	\$ 1,430,244	\$ -	\$ 1,756	\$ 1,432,000	\$ -	\$ -
County General Fund Support	-	51,800	-	12,959	64,759	-	-
Accrued Grant Revenue	472,794	(471,039)	-	(1,290)	465	-	-
Deferred Grant Revenue	-	(620,469)	23,317	597,152	-	-	-
Interest Income	-	4,084	-	2,779	6,863	-	-
Grant Revenues Rolled over from Prior Contract	-	667,856	(23,317)	-	644,539	-	-
Grant Revenues Rolled to Future Contract	-	-	-	(320,351)	(320,351)	-	-
Total Revenue	\$ 472,794	\$ 1,062,476	\$ -	\$ 293,005	\$ 1,828,275	\$ -	\$ -
<u>Expenditures</u>							
ADMINISTRATIVE COSTS:							
Administrative Costs (741)	\$ 28,530	\$ 141,089	\$ -	\$ 13,425	\$ 183,044	\$ 118,285	\$ 118,285
Subtotal Administrative Costs	28,530	141,089	-	13,425	183,044	118,285	118,285
PROGRAM COSTS:							
Intake (760)	-	2,192	-	-	2,192	2,191	2,191
Outreach (772)	1,560	10,795	-	-	12,355	12,355	12,355
Training and Technical Assistance (773)	-	237	-	-	237	237	237
Direct Program Activities (762)	442,704	906,513	-	279,580	1,628,797	1,345,122	1,345,117
Liability Insurance (760/762/772/773)	-	416	-	-	416	416	416
Workers Compensation (760/762/772/773)	-	1,234	-	-	1,234	1,234	1,234
Subtotal Program Costs	444,264	921,387	-	279,580	1,645,231	1,361,555	1,361,550
Total Expenditures	\$ 472,794	\$ 1,062,476	\$ -	\$ 293,005	\$ 1,828,275	\$ 1,479,840	\$ 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 - \$802,362)
FOR THE PERIOD JANUARY 1, 2011 THROUGH APRIL 30, 2013**

	January 1, 2011 through June 30, 2011	July 1, 2011 through June 30, 2012	July 1, 2012 through April 30, 2013	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
Revenue						
Grant Revenue	\$ 78,632	\$ 593,971	\$ 150,702	\$ 823,305	\$ -	\$ -
County General Fund Support	-	16,293	2,979	19,272	-	-
Accrued Grant Revenue	165,015	(48,143)	(116,872)	-	-	-
Deferred Grant Revenue	-	-	(18,064)	(18,064)	-	-
Total Revenue	\$ 243,647	\$ 562,121	\$ 18,745	\$ 824,513	\$ -	\$ -
Expenditures						
ADMINISTRATIVE COSTS:						
Administrative Costs (763)	\$ 46,723	\$ 131,055	\$ 16,993	\$ 194,771	\$ 193,710	\$ 193,710
Subtotal Administrative Costs	46,723	131,055	16,993	194,771	193,710	193,710
PROGRAM COSTS:						
Assurance 16 (769)	141,515	161,983	-	303,498	303,498	303,498
HEAP/ECIP Intake (770)	26,960	50,488	262	77,710	77,710	77,710
HEAP/ECIP Outreach (764)	8,332	182,002	1,585	191,919	191,918	191,918
HEAP/ECIP Liability/Casualty Ins (764/769/770)	-	1,570	-	1,570	1,570	1,570
HEAP/ECIP Workers' Comp (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	(144)	9,140	9,139	9,139
Heating and Cooling - Non-Billable (766)	-	-	144	144	-	-
Training and Technical Assistance (767)	117	918	(95)	940	940	940
SWEATS (771)	-	-	-	-	-	-
HEAP						
Wood/Propane/Oil Payments (768)	10,000	10,167	-	20,167	20,167	20,167
Subtotal Program Costs	196,924	431,066	1,752	629,742	629,596	629,596
Total Expenditures	\$ 243,647	\$ 562,121	\$ 18,745	\$ 824,513	\$ 823,306	\$ 823,306

**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 - \$462,799)
FOR THE PERIOD JANUARY 1, 2012 THROUGH JUNE 30, 2013**

	January 1, 2012 through June 30, 2012	July 1, 2012 through June 30, 2013	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 15,000	\$ 381,780	\$ 396,780	\$ -	\$ -
County General Fund Support	-	3,008	3,008	-	-
Accrued Grant Revenue	25,953	24,901	50,854	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>\$ 40,953</u>	<u>\$ 409,689</u>	<u>\$ 450,642</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (763)	\$ 1,113	\$ 92,412	\$ 93,525	\$ 92,323	\$ 92,323
Subtotal Administrative Costs	<u>1,113</u>	<u>92,412</u>	<u>93,525</u>	<u>92,323</u>	<u>92,323</u>
PROGRAM COSTS:					
Assurance 16 (789)	10,510	101,193	111,703	110,722	10,722
HEAP/ECIP Intake (790)	7,201	95,570	102,771	101,056	101,056
HEAP/ECIP Outreach (784)	7,129	71,053	78,182	78,072	78,072
HEAP/ECIP Liability/Casualty Ins (784/789/790)	-	-	-	-	-
HEAP/ECIP Workers' Comp (784/789/790)	-	5,409	5,409	5,409	5,409
ECIP					
Wood/Propane/Oil Payments (785)	7,500	5,000	12,500	12,500	12,500
Heating and Cooling (786)	-	96	96	96	96
Training and Technical Assistance (787)	-	121	121	121	121
SWEATS (791)	-	-	-	-	-
HEAP					
Wood/Propane/Oil Payments (788)	7,500	5,000	12,500	12,500	12,500
Automation Supplemental (794)	-	33,835	33,835	33,835	50,000
Subtotal Program Costs	<u>39,840</u>	<u>317,277</u>	<u>357,117</u>	<u>354,311</u>	<u>270,476</u>
Total Expenditures	<u>\$ 40,953</u>	<u>\$ 409,689</u>	<u>\$ 450,642</u>	<u>\$ 446,634</u>	<u>\$ 362,799</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. 13B-5036 (HEAP/ECIP - \$565,764)
FOR THE PERIOD JANUARY 1, 2013 THROUGH JANUARY 31, 2014**

	January 1, 2013 through June 30, 2013	July 1, 2013 through January 31, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 45,287	\$ -	\$ 45,287	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	147,689	-	147,689	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>\$ 192,976</u>	<u>\$ -</u>	<u>\$ 192,976</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (763)	\$ 38,704	\$ -	\$ 38,704	\$ 17,250	\$ 122,082
	<u>38,704</u>	<u>-</u>	<u>38,704</u>	<u>17,250</u>	<u>122,082</u>
PROGRAM COSTS:					
Assurance 16 (510)	51,552	-	51,552	34,659	146,329
HEAP/ECIP Intake (512)	59,374	-	59,374	43,559	153,074
HEAP/ECIP Outreach (513)	25,965	-	25,965	22,081	91,842
Training and Technical Assistance (514)	30	-	30	-	909
ECIP					
Cooling Services (515)	-	-	-	275	3,281
Heating Services (516)	-	-	-	-	-
Water Heater Services (517)	-	-	-	-	-
Other Costs - Permits (518)	-	-	-	-	762
Wood/Propane/Oil Payments (519)	9,000	-	9,000	9,000	9,469
SWEATS (524)	-	-	-	-	607
HEAP					
Wood/Propane/Oil Payments (520)	2,500	-	2,500	1,500	9,459
Liability/Casualty Insurance (521)	-	-	-	-	1,739
Major Vehicle and Equipment - More than \$5,000	-	-	-	-	-
Minor Vehicle and Equipment - Less than \$5,000	-	-	-	-	-
Workers' Compensation Insurance (521)	-	-	-	-	3,911
General Operating Expense (522)	3,120	-	3,120	-	6,300
Automation Supplemental (523)	2,731	-	2,731	-	16,000
	<u>154,272</u>	<u>-</u>	<u>154,272</u>	<u>111,074</u>	<u>443,682</u>
Subtotal Program Costs	<u>154,272</u>	<u>-</u>	<u>154,272</u>	<u>111,074</u>	<u>443,682</u>
Total Expenditures	<u>\$ 192,976</u>	<u>\$ -</u>	<u>\$ 192,976</u>	<u>\$ 128,324</u>	<u>\$ 565,764</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 \$10,017,974)
FOR THE PERIOD JANUARY 1, 2012 THROUGH JUNE 30, 2013**

	January 1, 2012 through June 30, 2012	July 1, 2012 through June 30, 2013	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ 220,070	\$ 220,070	\$ -	\$ -
County General Fund Support	-	118,284	118,284	-	-
Accrued Grant Revenue	168	8,326	8,494	-	-
Deferred Grant Revenue	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	-	320,351	320,351	-	-
Grant Revenues Rolled to Future Contract	-	(156,911)	-	-	-
	<u>\$ 168</u>	<u>\$ 510,120</u>	<u>\$ 667,199</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (743)	\$ 70	\$ 149,574	\$ 149,644	\$ 81,437	\$ 78,134
Subtotal Administrative Costs	<u>70</u>	<u>149,574</u>	<u>149,644</u>	<u>81,437</u>	<u>78,134</u>
PROGRAM COSTS:					
Intake (780)	-	22,490	22,490	22,490	46,134
Outreach (782)	98	7,283	7,381	7,381	1,834
Training and Technical Assistance (783)	-	100	100	100	18,334
Direct Program Activities (782)	-	329,825	329,825	166,385	787,454
Liability Insurance (780/782/792/793)	-	-	-	-	2,456
Workers' Compensation (780/782/792/793)	-	848	848	848	5,523
Subtotal Program Costs	<u>98</u>	<u>360,546</u>	<u>360,644</u>	<u>197,204</u>	<u>861,735</u>
Total Expenditures	<u>\$ 168</u>	<u>\$ 510,120</u>	<u>\$ 510,288</u>	<u>\$ 278,641</u>	<u>\$ 939,869</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. 13B-5036 (WEATHERIZATION \$976,679)
FOR THE PERIOD JANUARY 1, 2013 THROUGH JANUARY 31, 2014**

	January 1, 2013 through June 30, 2013	July 1, 2013 through January 31, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
County General Fund Support	-	-	-	-	-
Accrued Grant Revenue	105,980	-	105,980	-	-
Deferred Grant Revenue	-	-	-	-	-
Grant Revenues Rolled over from Prior Contract	156,911	-	156,911	-	-
Grant Revenues Rolled to Future Contract	-	-	-	-	-
	<u>\$ 262,891</u>	<u>\$ -</u>	<u>\$ 262,891</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (743)	\$ 47,038	\$ -	\$ 47,038	\$ -	\$ 78,134
Subtotal Administrative Costs	<u>47,038</u>	<u>-</u>	<u>47,038</u>	<u>-</u>	<u>78,134</u>
PROGRAM COSTS:					
Intake (501)	12,018	-	12,018	-	46,134
Training and Technical Assistance (502)	728	-	728	-	18,334
Outreach (503)	9,358	-	9,358	-	1,834
Liability Insurance (507)	-	-	-	-	2,456
Workers' Compensation (507)	-	-	-	-	5,523
Major/ Minor Equipment (508)	-	-	-	-	-
General Operating Expense (509)	1,123	-	1,123	-	36,810
Direct Program Activities (504/505/506)	135,625	-	135,625	-	787,454
Subtotal Program Costs	<u>158,852</u>	<u>-</u>	<u>158,852</u>	<u>-</u>	<u>898,545</u>
Total Expenditures	<u>\$ 205,890</u>	<u>\$ -</u>	<u>\$ 205,890</u>	<u>\$ -</u>	<u>\$ 976,679</u>