

COUNTY OF SAN JOAQUIN

SINGLE AUDIT REPORT

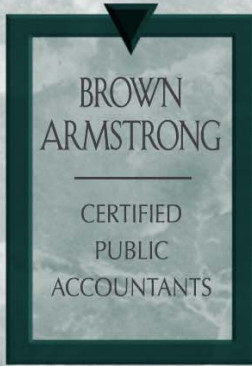
JUNE 30, 2014

**COUNTY OF SAN JOAQUIN
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2014**

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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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 30, 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.

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 2014-001 through 2014-002.

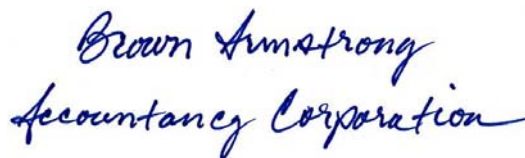
The County's Response to Findings

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

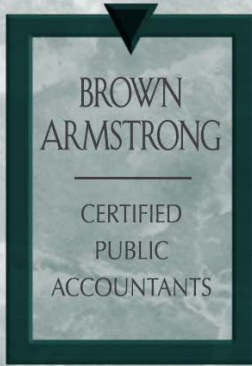
Purpose of this Report

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, flowing style.

Bakersfield, California
December 30, 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, 2014. 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 program.

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, 2014.

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 2014-001 through 2014-002. 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.

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.

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, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 30, 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 27, 2015

SCHEDULE

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2014**

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 Programs:			
Plant and Animal Disease, Pest Control	10.025	12-8520-1164-CA	\$ 4,693
Plant and Animal Disease, Pest Control	10.025	12-8506-0484-CA	279,335
Plant and Animal Disease, Pest Control	10.025	13-8506-1164-CA	65,350
Plant and Animal Disease, Pest Control	10.025	13-8506-1211-CA	44,376
Plant and Animal Disease, Pest Control	10.025	14-8506-1211-CA	34,771
Plant and Animal Disease, Pest Control	10.025	13-8506-1317-CA	254,475
Plant and Animal Disease, Pest Control	10.025	14-8506-1317-CA	206,082
Plant and Animal Disease, Pest Control	10.025	13-8506-0484-CA	577,289
Plant and Animal Disease, Pest Control	10.025	13-8506-1165-CA	140,865
Plant and Animal Disease, Pest Control	10.025	13-8506-0572-CA	10,994
Plant and Animal Disease, Pest Control	10.025	14-8506-1164-CA	15,134
Plant and Animal Disease, Pest Control	10.025	SBC12004	90,904
Subtotal Plant and Animal Disease, Pest Control			<u>1,724,268</u>
Passed Through California Department of Food and Agriculture:			
Senior Farmers Market Nutrition Program (SFMNP)	10.576	2013	460
Senior Farmers Market Nutrition Program (SFMNP)	10.576	2014	14,360
Subtotal Senior Farmers Market Nutrition Program			<u>14,820</u>
Passed Through California Department of Education:			
School Lunch, School Breakfast, and Special Milk Programs	10.553	02526-SN-39-R	194,967
Race to the Top - Early Learning Challenge	84.412	S412A120003	314,351
Passed Through California Department of Health Care Services:			
Women, Infants, and Children Supplemental Nutrition Program - WIC	10.557	11-10491	2,131,597
Passed Through California Department of Social Services:			
Supplemental Nutrition Assistance Program (Food Stamps)	10.561	Unavailable	7,434,513
Emergency Food Assistance Program	10.568	10-6057 (FFY 12-13)	39,988
Emergency Food Assistance Program	10.568	10-6057 (FFY 13-14)	82,634
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	10-6057 (FFY 13-14)	1,365,543
Subtotal Emergency Food Assistance Program			<u>1,488,165</u>
Total U.S. Department of Agriculture			<u>13,302,681</u>
<u>Department of Commerce</u>			
Direct Programs:			
Revolving Loan Fund - Bank of Stockton	11.307	Unavailable	7,150,062
Total Department of Commerce			<u>7,150,062</u>

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, 2014**

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 Office of Emergency Services:			
Emergency Management Performance Grant	97.042	2011-0048	37,430
Emergency Management Performance Grant	97.042	2012-0027	201,271
Emergency Management Performance Grant	97.042	2013-0047	130,968
Subtotal Emergency Management Performance Grant			369,669
Medical Metropolitan Response System	97.071	2010-0085	863,619
State Homeland Security Grant	97.071	2011-0077	281,688
Subtotal Medical Metropolitan Response System			1,145,307
State Homeland Security Grant	97.067	2012-00123	299,653
State Homeland Security Grant	97.067	2013-00110	3,680
Subtotal State Homeland Security Grant			303,333
Port Security Grant	97.056	PSGP FY 2009 Project #11	18,462
Public Assistance Grant Program	97.036	FEMA-1529-DR-CA	387,866
Passed Through United Way:			
United Way - Emergency Food and Shelter Program (EFSP)	97.024	0860000-008 Phase 31	19,485
Total Department of Homeland Security			2,244,122
<u>Department of Energy</u>			
Passed Through California Department of Community Services and Development:			
Department of Energy	81.042	11C-1832	80,873
Total Department of Energy			80,873
<u>Department of Health and Human Services</u>			
Direct Programs:			
Head Start (County)	93.600	09CH0656-48	13,208,342
Head Start (County)	93.600	09CH0656-49	10,008,383
Subtotal - Head Start Cluster			23,216,725
Passed Through California Department of Aging:			
Special Programs for Aging-Title VII-B	93.041	A3-1314-11	1,957
Special Programs for Aging-Title VII-B	93.041	A9-1314-11	6,745
Subtotal - Special Programs for Aging - Title VII-B			8,702
Special Programs for Aging-Title VII-A	93.042	A3-1314-11	7,455
Special Programs for Aging-Title VII-A	93.042	A9-1314-11	24,388
Subtotal - Special Programs for Aging - Title VII-A			31,843
Special Programs for Aging-Title III-B	93.044	A3-1314-11	157,110
Special Programs for Aging-Title III-B	93.044	A9-1314-11	535,990
Special Programs for Aging-Title III C-1	93.045	A3-1314-11	91,164
Special Programs for Aging-Title III C-1	93.045	A9-1314-11	355,281
Special Programs for Aging-Title III C-2	93.045	A3-1314-11	103,776
Special Programs for Aging-Title III C-2	93.045	A9-1314-11	330,436
Nutrition Services Incentive Program/USDA, C-1	93.053	A3-1314-11	11,452
Nutrition Services Incentive Program/USDA, C-1	93.053	A9-1314-11	46,457
Nutrition Services Incentive Program/USDA, C-2	93.053	A3-1314-11	14,276
Nutrition Services Incentive Program/USDA, C-2	93.053	A9-1314-11	57,913
Subtotal - Aging Cluster			1,703,855
Special Programs for Aging-Title III-D, including Med Mgmt	93.043	A3-1314-11	6,745
Special Programs for Aging-Title III-D, including Med Mgmt	93.043	A9-1314-11	27,113
Subtotal - Special Programs for Aging - Title III-D, including Med Mgmt			33,858

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, 2014

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: (Continued)			
Special Programs for Aging-Title III E, including Admin	93.052	A3-1314-11	57,313
Special Programs for Aging-Title III E, including Admin	93.052	A9-1314-11	<u>201,187</u>
Subtotal - Special Programs for Aging - Title III E, including Admin			<u>258,500</u>
Passed Through California Department of Mental Health: Homeless Federal Block Grant (PATH)	93.150	Unavailable	<u>227,109</u>
Passed Through California Department of Social Services: Promoting Safe and Stable Families - Admin (HSA)	93.556	Unavailable	<u>664,748</u>
Temporary Assistance for Needy Families - Assistance (HSA)	93.558	Unavailable	26,114,292
Temporary Assistance for Needy Families - CEC Programs - Admin (HSA)	93.558	Unavailable	29,614,356
Temporary Assistance for Needy Families	93.558	Unavailable	<u>4,933,685</u>
Subtotal - Temporary Assistance for Needy Families			<u>60,662,333</u>
Guardian Assistance	93.090	Unavailable	<u>162,175</u>
Child Support Services	93.563	Unavailable	<u>9,806,590</u>
Refugee Cash Assistance - Assistance (HSA)	93.566	Unavailable	<u>52,346</u>
Passed through California Department of Community Services and Development:			
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	12B-5836	1
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	14B-5034	274,147
Low-Income Home Energy Assistance (LIHEAP) - Weatherization	93.568	14B-5034	243,086
Low-Income Home Energy Assistance (LIHEAP) - Weatherization	93.568	13B-5036	343,257
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	13B-5036	329,791
Low-Income Home Energy Assistance (LIHEAP) - Solar Water Heater	93.568	13B-5111	<u>9,022</u>
Subtotal Low-Income Home Energy Assistance			<u>1,199,304</u>
Passed Through California Department of Community Services and Development:			
Community Services Block Grant (CSBG)	93.569	13F-3109	99,599
Community Services Block Grant (CSBG)	93.569	13F-3038	620,400
Community Services Block Grant (CSBG)	93.569	14F-3038	<u>467,259</u>
Subtotal CSBG Cluster			<u>1,187,258</u>
Passed Through California Department of Social Services:			
CWS-Title IV-B (HSA)	93.645	Unavailable	<u>587,705</u>
Foster Care - Title IV-E - EA Assistance	93.658	Unavailable	1,161,512
Foster Care - Title IV-E - Probation IV-E	93.658	Unavailable	1,422,113
Foster Care - Title IV-E - SB 163	93.658	Unavailable	531,231
Foster Care - Title IV-E - PHS	93.658	HCPCFC	322,131
Foster Care - Title IV-E - Licensing	93.658	Unavailable	235,443
Foster Care - Title IV-E - CWS	93.658	Unavailable	5,579,444
Foster Care - Title IV-E - Non CWS	93.658	Unavailable	187,622
Foster Care - Title IV-E - Extended Foster Care	93.658	Unavailable	1,033,889
Foster Care - Title IV-E	93.658	Unavailable	<u>9,671,456</u>
Subtotal Foster Care - Title IV-E			<u>20,144,841</u>
Adoption Assistance	93.659	Unavailable	<u>9,025,016</u>
CWS Title XX	93.667	Unavailable	<u>1,808,348</u>
Independent Living Program - Admin (HSA)	93.674	Unavailable	<u>333,402</u>
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778	11-10277	72,127
Medical Assistance Program - Child Health Disability Prevention - CHDP	93.778	CHDP Admin	517,843
Medical Assistance Program - Children's Medical Services - PHS	93.778	BO B-14-113	1,952,054
(MAA and TCM)	93.778	08-85130	<u>288,420</u>
Subtotal Medical Assistance Program			<u>2,830,444</u>

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, 2014**

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)			
Public Health Emergency Preparedness	93.069	EPO-13-42	768,081
Hospital Preparedness Program	93.074	EPO 13-64	414,988
HIV Care Formula - HIV Comprehensive AIDS Resources	93.917	13-20071 A01	147,300
HIV Care Formula - HIV Prevention	93.917	13-20251 A01	130,402
HIV Care Formula - Minority AIDS Initiative - MAI	93.917	13-20071	12,773
Subtotal HIV Care Formula			290,475
AIDS Surveillance Program - ASP	93.941	13-20155	8,549
AIDS Drug Assistance Program - ADAP (P/H)	93.783	12-10578	1,265
Nutrition Network Federal	93.252	12-10192	708,309
Chlamydia STD CAPPS/CTSP	93.154	11-10057-A02	2,374
Maternal and Child Health - Black Infant Health Program - BIH	93.994	2013-39	256,713
Maternal and Child Health - MCAH	93.994	2013-39	657,127
Maternal and Child Health - Fatal Child Abuse and Neglect Survey - FCANS	93.994	14-PO 01568	3,750
Subtotal Maternal and Child Health			917,590
Adolescent Family Life Program - AFLP	93.995	2013-39	129,211
Passed Through California Department of Mental Health: SAMHSA (ADAMHA) Block Grant	93.958	Unavailable	1,088,658
Passed Through California Department of Alcohol and Drug Program:			
Substance Abuse Block Grant:			
SAPT Block Grant - Discretionary	93.959	2013	1,162,110
SAPT Block Grant - Discretionary	93.959	2014	1,168,732
SAPT Block Grant - HIV Set Aside	93.959	2013	66,535
SAPT Block Grant - HIV Set Aside	93.959	2014	101,549
SAPT Block Grant - Perinatal Set-Aside	93.959	2013	45,908
SAPT Block Grant - Perinatal Set-Aside	93.959	2014	112,886
SAPT Block Grant - Prevention	93.959	2013	138,913
SAPT Block Grant - Prevention	93.959	2014	420,726
Subtotal SAPT Block Grant			3,217,359
Direct Program:			
SAMHSA Drug Court	93.243	1H79T1024205-01	258,553
Total Department of Health and Human Services			141,750,514
<u>Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grant Entitlement/Loan Program	14.218	B-09-UC-06-0009	1,117
Community Development Block Grant - City of Escalon	14.218	ESC-13-04	4,500
Community Development Block Grant - City of Lathrop	14.218	LAT-13-08	1,000
Community Development Block Grant - City of Manteca	14.218	MAN-13-02	5,695
Community Development Block Grant - City of Tracy	14.218	TRA-13-12	9,000
Community Development Block Grant - City of Stockton	14.218	OB 1495874	10,000
CDBG Entitlement Program	14.218	B-10-UC-06-0009	268,221
Neighborhood Stabilization Program (NSP)	14.218	B-08-UN-06-0005	1,057,345
NSP3 (Neighborhood Stabilization Program - 3) (CDBG)	14.218	B-11-UN-06-0005	140,948
CDBG Entitlement Program	14.218	B-11-UC-06-0009	481,347
CDBG Entitlement Program	14.218	B-12-UC-06-0009	1,231,355
CDBG Entitlement Program	14.218	B-13-UC-06-0009	1,541,161
Subtotal CDBG Entitlement Cluster			4,751,689

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, 2014**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Housing and Urban Development (Continued)</u>			
Direct Programs: (Continued)			
Emergency Shelter Grant	14.231	S-11-UC-06-0009	7,255
Emergency Shelter Grant	14.231	S-12-UC-06-0009	181,985
Subtotal Emergency Shelter Grant			<u>189,240</u>
Supportive Housing Program (Neighborhood Pres)	14.235	CA0248/252/B9T1108002 & CA0761/762/763B9T110901 CA0250/0762/L9T111305/111304&113	157,602
Supportive Housing Program	14.235	05	96,714
Supportive Housing Program	14.235	CA0902B9T111102 & CA0247/249/250/251/252/762/B9T111	464,668
Supportive Housing Program	14.235	102-03 CA0247-252/0761- 0763/0902L9T111202-111204	<u>1,731,263</u>
Subtotal Supportive Housing Program			<u>2,450,247</u>
Shelter Plus Care	14.238	CA0253L9T111205	1,616,148
Shelter Plus Care	14.238	CA0835C9T110900	86,303
Shelter Plus Care	14.238	CA0901C9T111001	331,506
Shelter Plus Care	14.238	CA0976C9T111000	56,109
Subtotal Shelter Plus Care			<u>2,090,066</u>
HOME Loan Program - Program Income	14.239	M09-UC-06-0009	104,603
HOME Loan Program - Program Income	14.239	M10-UC-06-0009	24,966
HOME Loan Program - Program Income	14.239	M11-UC-06-0009	98,475
Subtotal HOME Loan Program			<u>228,044</u>
Passed Through State Department of Health Services:			
Housing for People With AIDS - HOPWA	14.241	13-20430	265,263
Total Department of Housing and Urban Development			<u>9,974,549</u>
<u>Department of Justice</u>			
Direct Programs:			
Federal Narcotics Enforcement Equitable Sharing Program	16.000		2,082
Edward Byrne Memorial Justice Assistance Grant	16.738	2011-DJ-BX-3476	29,428
Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-1104	150,502
Edward Byrne Memorial Justice Assistance Grant	16.738	2013-DJ-BX-1038	182,079
Passed Through State Office of Emergency Services:			
Edward Byrne Memorial Justice Assistance Grant-Anti-Drug Abuse Program (JAG)	16.738	BSCC 605-12	223,674
Edward Byrne Memorial Justice Assistance Grant -Anti-Drug Abuse Program (JAG)	16.738	BSCC 605-13	104,881
Subtotal Edward Byrne Memorial Justice Assistance Grant			<u>690,564</u>
State Criminal Alien Assistance Program	16.606		198,069
ARRA - COPS Hiring Recovery Program (CHRP)	16.710	2009RKWX0150	78,779
COPS Hiring Program (CHP)	16.710	2011UMWX0030	1,499,038
Subtotal COPS Program			<u>1,577,817</u>
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2013-45	56,839
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2014-43	23,723
Subtotal Drug Enforcement Admin Domestic Cannabis Eradication			<u>80,562</u>
Passed Through State Corrections Standard Authority:			
JABG - Peacekeeper Enhancement	16.523	BSCC #179-12	2,248
JABG - Peacekeeper Enhancement	16.523	BSCC #179-13	43,896
Subtotal JABG			<u>46,144</u>

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, 2014**

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)			
Passed Through State Office of Emergency Services (Continued):			
Transition-Age Youth Grounds for Recovery	16.523	2013-RW-BW0006	211,224
Violence Against Women Vertical Prosecution Program	16.588	VV12040390	2,398
Violence Against Women Vertical Prosecution Program	16.588	PU12030390	5,474
Violence Against Women Vertical Prosecution Program	16.588	PU13040390	35,487
Subtotal Violence Against Women Vertical Prosecution Program			43,359
Victim Witness Assistance Program	16.575	VCGC-2057	695,682
Victim Witness Assistance Program	16.575	VW13320390	573,480
Subtotal Victim Witness Assistance Program			1,269,162
Unserved/Underserved Victim Advocacy Outreach	16.575	UV13040390	105,097
Total Department of Justice			4,224,080
<u>Department of Labor</u>			
Passed Through California Department of Aging:			
California Department of Aging - Title V	17.235	TV-1314-11	118,603
Passed Through California Employment Development Department:			
WIA Adult Program	17.258	K386328	274,951
WIA Adult Program	17.258	K491049	1,951,805
WIA Youth Activities	17.259	K491049	1,845,249
WIA Youth Activities	17.259	K386328	1,105,805
WIA - Rapid Response	17.278	K386328	79,472
WIA - Rapid Response	17.278	K491049	314,350
WIA DW Formula	17.278	K386328	1,501,763
WIA DW Formula	17.278	K491049	2,088,628
Subtotal WIA Cluster			9,162,023
Total Department of Labor			9,280,626
<u>Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program	20.106	03-06-0250-30/31	12,186
Airport Improvement Program	20.106	03-06-0250-33-2014	6,800
Subtotal Airport			18,986

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, 2014**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Transportation</u> (Continued)			
Passed Through California Department of Transportation:			
Highway, Planning and Construction	20.205	BRLO-5929 (217)	132,854
Highway, Planning and Construction	20.205	BRLO-5929 (216)	69,987
Highway, Planning and Construction	20.205	HSIPL-5929 (219)	474,189
Highway, Planning and Construction	20.205	BPMP-5929(224)	21,767
Highway, Planning and Construction	20.205	BPMP-5929(226)	22,336
Highway, Planning and Construction	20.205	BPMP-5929(227)	23,981
Highway, Planning and Construction	20.205	BPMP-5929(223)	23,556
Highway, Planning and Construction	20.205	BPMP-5929(212)	136,043
Highway, Planning and Construction	20.205	STPL-5929(225)	393,462
Highway, Planning and Construction	20.205	STPL-5929(220)	2,872
Highway, Planning and Construction	20.205	STPL-5929(228)	183,624
Highway, Planning and Construction	20.205	STPL-5929 (191)	929
Highway, Planning and Construction	20.205	BRLS-5929 (166)	146,871
Highway, Planning and Construction	20.205	BRLS-5929 (167)	22,617
Highway, Planning and Construction	20.205	HSIPL-5929(264)/(265)/(266)	48,727
Highway, Planning and Construction	20.205	STPL-5929(268)/(269)/(270)/(271)	104,287
Highway, Planning and Construction	20.205	HSIPL-5929(273)	1,919
Highway, Planning and Construction	20.205	HSIPL-5929(253)	87,096
Highway, Planning and Construction	20.205	BRLO-5929(254)	9,972
Highway, Planning and Construction	20.205	CML-5929 (213)	15,575
Highway, Planning and Construction	20.205	CML-5929 (215)	11,187
Highway, Planning and Construction	20.205	BRLS-5929(192)	62,476
Highway, Planning and Construction	20.205	BRLO-5929(236)	9,065
Highway, Planning and Construction	20.205	BRLS-5929(233)	79,850
Highway, Planning and Construction	20.205	BRLS-5929(239)	12,177
Highway, Planning and Construction	20.205	BPMP-5929(230)	985
Highway, Planning and Construction	20.205	BRLO-5929(234)	46,377
Highway, Planning and Construction	20.205	BRLS-5929(229)	7,956
Highway, Planning and Construction	20.205	CML-5929 (214)	24,255
Highway, Planning and Construction	20.205	HRRRL-5929(207)	697,543
Highway, Planning and Construction	20.205	BRLS-5929(237)	93,255
Highway, Planning and Construction	20.205	BRLO-5929(241)	27,964
Highway, Planning and Construction	20.205	BRLS-5929(238)	139,706
Highway, Planning and Construction	20.205	BRLO-5929(240)	29,757
Highway, Planning and Construction	20.205	BRLO-5929(242)	47,648
Highway, Planning and Construction	20.205	BRLO-5929(235)	23,151
Highway, Planning and Construction	20.205	STPL-5929(244)	60,151
Highway, Planning and Construction	20.205	BRLO-5929(245)	23,010
Highway, Planning and Construction	20.205	CML-5929(206)	1,177,729
Highway, Planning and Construction	20.205	CML-5929(248)	9,431
Highway, Planning and Construction	20.205	CML-5929(247)	100,096
Highway, Planning and Construction	20.205	CML-5929(249)	58,072
Highway, Planning and Construction	20.205	CML-5929(255)	10,826
Highway, Planning and Construction	20.205	STPCML-5929(256)	93,706
		BPMPL- 5929(257)/(258)/(259)/(260)/(261)/(262)	
Highway, Planning and Construction	20.205	/(263)	34,935
Highway, Planning and Construction	20.205	STPL-5929(251)/(252)	167,318
Highway, Planning and Construction	20.205	BRNBIF 5929(154)	202,466
Subtotal Highway, Planning and Construction			<u>5,173,756</u>
Passed Through California Office of Traffic Safety:			
DOT-NHTSA Minimum Penalties for Repeat Offenders	20.608	AL1374	39,046
DOT-NHTSA Minimum Penalties for Repeat Offenders	20.608	AL1451	92,902
Subtotal DUI Offender Programs			<u>131,948</u>
Total Department of Transportation			<u>5,324,690</u>

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, 2014**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Corporation for National and Community Service</u>			
Direct Programs:			
Retired And Senior Volunteer Program (RSVP)	94.002	12SRPCA0001 (2013-14)	34,125
Retired And Senior Volunteer Program (RSVP)	94.002	12SRPCA0001 (2014-15)	<u>18,886</u>
Total Corporation for National and Community Service			<u>53,011</u>
<u>Department of Education</u>			
Passed Through California Department of Alcohol And Drug Program:			
SAPT Block Grant - Friday Night Live-Club Live	93.959	2013	8,134
SAPT Block Grant - Friday Night Live-Club Live	93.959	2014	20,000
SAPT Adolescent/Youth Treatment Program	93.959	2013	12,272
SAPT Adolescent/Youth Treatment Program	93.959	2014	<u>31,534</u>
Subtotal SAPT			<u>71,940</u>
Total Department of Education			<u>71,940</u>
<u>Social Security Administration</u>			
Direct Program:			
SSI Suspensions Report	96.007	Sec1611	<u>39,000</u>
Total Social Security Administration			<u>39,000</u>
Total Expenditures of Federal Awards			<u><u>\$ 193,496,148</u></u>

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, 2014**

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, 2014:

Federal CFDA #	Program Title	Amount Outstanding	
		June 30, 2014	July 1, 2013
11.307	Industrial Revolving Loan Fund	\$ 3,644,857	\$ 4,182,768
14.218	Community Development Block Grant Program	11,973,286	11,808,666
14.239	HOME Investment Partnerships Program	21,226,430	20,155,593
14.218	Disaster Recovery Initiative Program	601,332	716,758
14.218	Neighborhood Stabilization & Preservation Revolving Loan Fund	7,503,157	7,406,417
	Totals	<u>\$ 44,949,062</u>	<u>\$ 44,270,201</u>

NOTE 6 – PROGRAM CLUSTERS

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

Federal CFDA	Program Title	Federal Expenditures
<u>Workforce Investment Act (WIA) Cluster</u>		
17.258	WIA - Adult	\$ 2,226,756
17.259	WIA - Youth	2,951,054
17.278	WIA - Dislocated Workers	3,984,213
	Total	<u>\$ 9,162,023</u>
<u>Aging Cluster</u>		
93.044	Special Programs for Aging - Title III B	\$ 693,100
93.045	Special Programs for Aging - Title III C-1 & 2	880,657
93.053	Nutrition Services Incentive Program/USDA	130,098
	Total	<u>\$ 1,703,855</u>

NOTE 7 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

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

CFDA	Federal Expenditures	State Expenditures
10.576	\$ 14,820	\$ -
17.235 (CDA - Title V)	118,603	-
93.041	8,702	-
93.042	31,843	-
93.043	33,858	-
93.044	693,100	-
93.045	880,657	120,049
93.052	258,500	-
93.053	130,098	-
Ombudsman Initiative	-	25,753
Community-based Services	-	-
Program / SNF Quality & Accountability	-	29,220
Special Nutrition	-	30,601
	<u>\$ 2,170,181</u>	<u>\$ 205,623</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	1,046,734
14.218-14.239	Community Development Block Grant Program/HOME	10,033,588
93.043-93.053	Aging Cluster	608,579
93.600	Head Start Child Development Council, Inc.	22,389,904
93.778-93.994	Public Health Services	340,448
93.658	SAMHSA (ADAMHA) Block Grant	348,358
93.243	SAMHSA Drug Court	50,564
97.067	San Joaquin County Office of Emergency Services	44,029
97.067	City of Stockton	302,062
	Totals	<u>\$ 35,324,266</u>

NOTE 10 – REVOLVING LOAN FUND (RLF)

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards for the RLF is as follows:

RLF Principal Outstanding	\$ 3,644,857
Cash	2,600,457
Administrative Expenses	291,499
Write Offs for Fiscal Year 2014	613,249
Total Federal Expenditures	<u>\$ 7,150,062</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2014**

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? | No |
| 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 2014-001 through 2014-002. |
| 4. Identification of major programs: | |

CFDA Number

Program

- | | |
|--|---|
| 93.658 | Foster Care |
| 93.659 | Adoption Assistance |
| 93.778 | Medical – including In Home
Supportive Services (IHSS) |
| 93.558 | Temporary Assistance for Needy
Families (TANF) |
| 93.959 | Substance Abuse Block Grant
(SAPT) |
| 17.258, 17.259, 17.278 | Workforce Investment Act (WIA) Cluster |
| 11.307 | Economic Adjustment Assistance
– Revolving Loan Fund (RLF) |
| 20.205 | Highway Planning and Construction |
| 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? | Yes |

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2014**

Section 2

Financial Statement Findings

None noted.

Section 3

Federal Award Findings and Questioned Costs

2014-001

Program: Medical – IHSS

CFDA No.: 93.778

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

Passed Through: California Department of Social Services

Award Numbers: Various

Award Year: Fiscal year 2013/14

Compliance Requirement: Eligibility

Questioned Costs: \$0

Criteria:

The March 2014 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:

- 1 case file where the County of San Joaquin (the County) failed to re-determine the eligibility of the recipients with respect to circumstances that may change at least every 12 months.
- 1 case file where the County failed to obtain the required social security number on the application (form 295).

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.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2014**

Views of Responsible Officials:

We agree with said recommendation. Since the audit, IHSS has now been in the CMIPS II system a full year. The new system allows additional monitoring of face to face reassessment as well as other program requirements. It alerts the supervisor and the Program Manager when requirements are not completed timely.

Please note that San Joaquin County exceed California Department of Social Services requirement, which is 80% reassessments be completed every 12 months.

Contact Information of Responsible Official:

Anthony Rocha
Telephone: (209) 468-1880
Email: arocha@sjgov.org

2014-002

Program: Economic Adjustment Assistance – RLF

CFDA No.: 11.307

Federal Agency: Department of Commerce

Passed Through: N/A

Award Numbers: 07-19-01936

Award Year: 1978

Compliance Requirement: Special Tests and Provisions – Loan Requirements

Questioned Costs: \$0

Criteria:

The March 2014 OMB Circular A-133 *Compliance Supplement* requirements for the Loan Requirements provision under the Special Tests and Provisions, the following standard loan documentations are required for RLF loans: 1) loan application, 2) loan agreement, 3) board of directors' meeting minutes approving the RLF loan, 4) promissory note, 5) security agreement(s), 6) deed of trust or mortgage (if applicable), 7) agreement of prior lien holder (if applicable), 8) signed bank turn-down letter demonstrating that credit is not otherwise available on terms and conditions that permit the completion or successful operation of the activity to be financed.

Condition Found

We noted 2 loans that were missing the signed bank turn-down letter demonstrating that credit is not otherwise available on terms and conditions that permit the completion or successful operation of the activity to be financed. No alternate documentation was available.

Effect:

The loans may not be eligible for the RLF loans.

Recommendation:

We recommend that the County follow established formal policies and procedures with regards to loan documentation requirements as required by the U.S. Economic Development Administration.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2014**

Views of Responsible Officials:

The County is not in agreement with the finding. The County's formal policies and procedures meet the lending requirements of the U.S. Economic Development Administration. The standard loan documentation required by the County includes a signed bank turn-down letter and is collected with each loan application submitted. It is the County's position, in regard to the two missing letters, that the letters were misplaced during the transition of RLF staff. As a corrective measure, the County has implemented the scanning of all RLF loan files, effective with the currently active loans.

Contact Information of Responsible Official:

John M. Solis
Telephone: (209) 468-3500
Email: jsolis@sjcworknet.org

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2014**

Federal Award Findings and Questioned Costs

2013-001

Program: Medical – IHSS

CFDA No.: 93.778

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

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.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014**

Contact Information of Responsible Official:

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

Current Year Status

See 2014-001.

2013-002

Program: Adoption Assistance Program
CFDA No.: 93.659
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: \$20,384

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.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014**

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.

Contact Information of Responsible Official:

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

Current Year Status

Implemented.

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.

**COUNTY OF SAN JOAQUIN
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS (Continued)
FOR THE YEAR ENDED JUNE 30, 2014**

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.

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

Current Year Status

Implemented.

**SUPPLEMENTAL STATEMENTS
OF REVENUE AND EXPENDITURES**

**COUNTY OF SAN JOAQUIN
COMMUNITY SERVICES BLOCK GRANT
SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 13F-3109 (CSBG DISCRETIONARY \$100,000)
CONTRACT 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	\$ -	\$ 27,645	\$ 27,645	\$ -	\$ -
County General Fund Support	-	246	246	-	-
Accrued Grant Revenue	401	71,954	72,355	-	-
Total Revenue	\$ 401	\$ 99,845	\$ 100,246	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 25	\$ 1,761	\$ 1,786	\$ 1,786	\$ 1,624
Fringe Benefits	19	1,180	1,199	1,199	1,112
Operating Expenses and Equipment	2	87	89	89	505
Subcontractor Services	-	134	134	134	156
Other Costs	5	293	298	282	256
Subtotal Administrative Costs	51	3,455	3,506	3,490	3,653
PROGRAM COSTS:					
Salaries and Wages	13	4,360	4,373	3,795	3,450
Fringe Benefits	5	1,656	1,661	1,628	1,480
Operating Expenses and Equipment	332	256	588	589	990
Subcontractor Services	-	90,091	90,091	90,091	90,000
Other Costs	-	27	27	407	427
Subtotal Program Costs	350	96,390	96,740	96,510	96,347
Total Expenditures	\$ 401	\$ 99,845	\$ 100,246	\$ 100,000	\$ 100,000

**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)
CONTRACT PERIOD JANUARY 1, 2013 TO DECEMBER 31, 2013**

	January 1, 2013 through June 30, 2013	July 1, 2013 through December 31, 2013	January 1, 2014 through June 30, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>						
Grant Revenue	\$ 192,250	\$ 345,456	\$ 357,118	\$ 894,824	\$ -	\$ -
County General Fund Support	395,628	43,309	-	438,937	-	-
Accrued Grant Revenue	82,174	274,944	(357,118)	-	-	-
Other Income	4,490	6,147	-	10,637	-	-
Total Revenue	\$ 674,542	\$ 669,856	\$ -	\$ 1,344,398	\$ -	\$ -
<u>Expenditures</u>						
ADMINISTRATIVE COSTS:						
Salaries and Wages	\$ 66,916	\$ 56,413	\$ -	\$ 123,329	\$ 86,742	\$ 86,742
Fringe Benefits	35,364	33,013	-	68,377	48,265	48,265
Operating Expenses and Equipment	40,928	30,602	-	71,530	44,716	44,716
Other Costs	53,966	25,199	-	79,165	65,356	65,356
Subtotal Administrative Costs	197,174	145,227	-	342,401	245,079	245,079
PROGRAM COSTS:						
Salaries and Wages	187,240	230,488	-	417,728	295,837	295,837
Fringe Benefits	146,720	155,309	-	302,029	185,926	185,926
Operating Expenses and Equipment	104,465	106,302	-	210,767	130,054	130,054
Other Costs	38,943	32,530	-	71,473	37,928	37,928
Subtotal Program Costs	477,368	524,629	-	1,001,997	649,745	649,745
Total Expenditures	\$ 674,542	\$ 669,856	\$ -	\$ 1,344,398	\$ 894,824	\$ 894,824

**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. 14F-3038 (CSBG \$906,307)
CONTRACT PERIOD JANUARY 1, 2014 TO DECEMBER 31, 2014**

	January 1, 2014 through June 30, 2014	July 1, 2014 through December 31, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 467,259	\$ -	\$ 467,259	\$ -	\$ -
County General Fund Support	174,705	-	174,705	-	-
Total Revenue	\$ 641,964	\$ -	\$ 641,964	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 46,798	\$ -	\$ 46,798	\$ 39,166	\$ 86,742
Fringe Benefits	25,478	-	25,478	21,489	48,264
Operating Expenses and Equipment	37,752	-	37,752	31,191	44,716
Other Costs	24,509	-	24,509	24,181	65,356
Subtotal Administrative Costs	134,537	-	134,537	116,027	245,078
PROGRAM COSTS:					
Salaries and Wages	233,535	-	233,535	186,340	301,066
Fringe Benefits	131,080	-	131,080	114,775	189,211
Operating Expenses and Equipment	105,456	-	105,456	86,359	132,354
Other Costs	37,356	-	37,356	32,281	38,598
Subtotal Program Costs	507,427	-	507,427	419,755	661,229
Total Expenditures	\$ 641,964	\$ -	\$ 641,964	\$ 535,782	\$ 906,307

**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)
CONTRACT PERIOD DECEMBER 1, 2011 THROUGH MARCH 31, 2014**

	December 1, 2011 through June 30, 2012	July 1, 2012 through June 30, 2013	July 1, 2013 through March 31, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>						
Grant Revenue	\$ 99	\$ 48,441	\$ 97,251	\$ 145,791	\$ -	\$ -
County General Fund Support	61	43,908	94,744	138,713	-	-
Accrued Grant Revenue	434	15,944	(16,378)	-	-	-
Total Revenue	\$ 594	\$ 108,293	\$ 175,617	\$ 284,504	\$ -	\$ -
<u>Expenditures</u>						
ADMINISTRATIVE COSTS:						
Administrative Costs (671)	\$ 160	\$ 52,461	\$ 42,176	\$ 94,797	\$ 8,646	\$ 8,646
Subtotal Administrative Costs	160	52,461	42,176	94,797	8,646	8,646
PROGRAM COSTS:						
Training and Technical Assistance (676)	-	4,561	7,060	11,621	10,535	10,535
Direct Program Activities (670, 672, 678)	433	40,953	80,921	122,307	86,798	86,798
Health and Safety (672)	-	1,866	19,387	21,253	19,387	19,387
Intake (674)	-	(6)	2,977	2,971	2,199	2,199
Client Education (673)	-	-	65	65	-	-
Casualty/Liability Insurance (672, 673, 674, 675, and 678)	-	-	165	165	-	-
Workers' Compensation (672, 674, 675, and 678)	-	-	503	503	-	-
General/Operating Expenses (677)	1	8,458	22,363	30,822	18,226	18,226
Subtotal Program Costs	434	55,832	133,441	189,707	137,145	137,145
Total Expenditures	\$ 594	\$ 108,293	\$ 175,617	\$ 284,504	\$ 145,791	\$ 145,791

**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)
CONTRACT 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	May 1, 2013 through June 30, 2013	Adjustment to Prior Period TR 13-035	July 1, 2013 through June 30, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
Revenue										
Grant Revenue	\$ -	\$ 1,430,244	\$ -	\$ 1,756	\$ -	\$ -	\$ 47,835	\$ 1,479,835	\$ -	\$ -
County General Fund Support	-	51,800	-	12,959	-	5	-	64,764	-	-
Accrued Grant Revenue	472,794	(471,039)	-	(1,290)	-	47,370	(47,835)	-	-	-
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)	-	(47,375)	-	(367,726)	-	-
Total Revenue	\$ 472,794	\$ 1,062,476	\$ -	\$ 293,005	\$ -	\$ -	\$ -	\$ 1,828,275	\$ -	\$ -
Expenditures										
ADMINISTRATIVE COSTS:										
Administrative Costs (761)	\$ 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. 12B-5836 (HEAP/ECIP - \$462,799)
CONTRACT PERIOD JANUARY 1, 2012 THROUGH JUNE 30, 2013**

	January 1, 2012 through June 30, 2012	July 1, 2012 through June 30, 2013	Adjustment to Prior Period TR 13-035	July 1, 2013 through June 30, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>							
Grant Revenue	\$ 15,000	\$ 381,780	\$ -	\$ 49,854	\$ 446,634	\$ -	\$ -
County General Fund Support	-	3,008	30,656	(1)	33,663	-	-
Accrued Grant Revenue	25,953	24,901	(30,656)	(20,198)	-	-	-
Deferred Grant Revenue	-	-	-	(29,655)	(29,655)	-	-
Total Revenue	<u>\$ 40,953</u>	<u>\$ 409,689</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,642</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>							
ADMINISTRATIVE COSTS:							
Administrative Costs (783)	\$ 1,113	\$ 92,412	\$ -	\$ -	\$ 93,525	\$ 87,276	\$ 92,323
Subtotal Administrative Costs	<u>1,113</u>	<u>92,412</u>	<u>-</u>	<u>-</u>	<u>93,525</u>	<u>87,276</u>	<u>92,323</u>
PROGRAM COSTS:							
Assurance 16 (789)	10,510	101,193	-	-	111,703	86,114	110,722
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 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
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>-</u>	<u>-</u>	<u>357,117</u>	<u>329,703</u>	<u>370,476</u>
Total Expenditures	<u>\$ 40,953</u>	<u>\$ 409,689</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 450,642</u>	<u>\$ 416,979</u>	<u>\$ 462,799</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)
CONTRACT 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	\$ 495,402	\$ 540,689	\$ -	\$ -
County General Fund Support	-	22,399	22,399	-	-
Accrued Grant Revenue	147,689	(147,689)	-	-	-
Deferred Grant Revenue	-	(17,922)	(17,922)	-	-
Total Revenue	\$ 192,976	\$ 352,190	\$ 545,166	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (511)	\$ 38,704	\$ 81,291	\$ 119,995	\$ 119,995	\$ 122,082
Subtotal Administrative Costs	38,704	81,291	119,995	119,995	122,082
PROGRAM COSTS:					
Assurance 16 (510)	51,552	78,192	129,744	127,254	127,254
HEAP/ECIP Intake (512)	59,374	78,604	137,978	137,978	153,074
HEAP/ECIP Outreach (513)	25,965	49,235	75,200	75,192	75,192
Training and Technical Assistance (514)	30	147	177	177	909
ECIP					
Cooling Services (515)	-	3,758	3,758	3,758	3,761
Other Costs - Permits/Diagnostics (518)	-	762	762	762	762
Wood/Propane/Oil Payments (519)	9,000	-	9,000	9,000	9,000
SWEATS (524)	-	1,599	1,599	1,449	1,449
HEAP					
Wood/Propane/Oil Payments (520)	2,500	6,500	9,000	9,000	9,000
Liability/Casualty Insurance (521)	-	1,704	1,704	1,704	1,739
Workers' Compensation Insurance (521)	-	4,870	4,870	4,870	4,871
General Operating Expense (522)	3,120	30,430	33,550	33,550	40,671
Automation Supplemental (523)	2,731	15,098	17,829	16,000	16,000
Subtotal Program Costs	154,272	270,899	425,171	420,694	443,682
Total Expenditures	\$ 192,976	\$ 352,190	\$ 545,166	\$ 540,689	\$ 565,764

**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)
CONTRACT PERIOD JANUARY 1, 2012 THROUGH JUNE 30, 2013**

	January 1, 2012 through June 30, 2012	July 1, 2012 through June 30, 2013	Adjustment to Prior Period TR 13-035	July 1, 2013 through June 30, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
Revenue							
Grant Revenue	\$ -	\$ 220,070	\$ -	\$ 58,572	\$ 278,642	\$ -	\$ -
County General Fund Support	-	118,284	14,212	-	132,496	-	-
Accrued Grant Revenue	168	8,326	34,750	(43,244)	-	-	-
Deferred Grant Revenue	-	-	(48,962)	(15,328)	(64,290)	-	-
Interest Income	-	-	-	602	602	-	-
Grant Revenues Rolled over from Prior Contract	-	320,351	47,375	-	367,726	-	-
Grant Revenues Rolled to Future Contract	-	(156,911)	(47,375)	(602)	(204,888)	-	-
Total Revenue	\$ 168	\$ 510,120	\$ -	\$ -	\$ 510,288	\$ -	\$ -
Expenditures							
ADMINISTRATIVE COSTS:							
Administrative Costs (781)	\$ 70	\$ 149,574	\$ -	\$ -	\$ 149,644	\$ 81,437	\$ 81,437
Subtotal Administrative Costs	70	149,574	-	-	149,644	81,437	81,437
PROGRAM COSTS:							
Intake (780)	-	22,490	-	-	22,490	22,490	50,899
Outreach (782)	98	7,283	-	-	7,381	7,381	50,899
Training and Technical Assistance (783)	-	100	-	-	100	100	50,899
Direct Program Activities (782)	-	329,825	-	-	329,825	166,385	775,862
Liability Insurance (780/782/792/793)	-	-	-	-	-	-	2,456
Workers' Compensation (780/782/792/793)	-	848	-	-	848	848	5,522
Subtotal Program Costs	98	360,546	-	-	360,644	197,204	936,537
Total Expenditures	\$ 168	\$ 510,120	\$ -	\$ -	\$ 510,288	\$ 278,641	\$ 1,017,974

**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)
CONTRACT 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	\$ -	\$ 515,980	\$ 515,980	\$ -	\$ -
County General Fund Support	22,092	108,821	130,913	-	-
Accrued Grant Revenue	183,798	(183,798)	-	-	-
Deferred Grant Revenue	(204,286)	164,225	(40,061)	-	-
Interest Income	-	752	752	-	-
Grant Revenues Rolled over from Prior Contract	204,286	602	204,888	-	-
Grant Revenues Rolled to Future Contract	-	(154,504)	(154,504)	-	-
Total Revenue	\$ 205,890	\$ 452,078	\$ 657,968	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (500)	\$ 47,038	\$ 93,795	\$ 140,833	\$ 78,133	\$ 78,134
Subtotal Administrative Costs	47,038	93,795	140,833	78,133	78,134
PROGRAM COSTS:					
Intake (501)	12,018	6,299	18,317	18,317	46,134
Training and Technical Assistance (502)	728	10,957	11,685	11,685	16,834
Outreach (503)	9,358	13,117	22,475	22,475	43,334
Liability Insurance (507)	-	1,938	1,938	1,938	2,456
Workers' Compensation (507)	-	4,661	4,661	4,661	5,523
Major/ Minor Equipment (508)	-	6,656	6,656	6,656	6,760
General Operating Expense (509)	1,123	60,338	61,461	61,461	90,020
Direct Program Activities (504/505/506/525)	135,625	254,317	389,942	310,654	687,484
Subtotal Program Costs	158,852	358,283	517,135	437,847	898,545
Total Expenditures	\$ 205,890	\$ 452,078	\$ 657,968	\$ 515,980	\$ 976,679

**COUNTY OF SAN JOAQUIN
LIHEAP CONTRACTS
SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 14B-5034 (WEATHERIZATION \$1,820,249)
CONTRACT PERIOD JANUARY 1, 2014 THROUGH JANUARY 31, 2015**

	January 1, 2014 through June 30, 2014	July 1, 2014 through January 31, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 22,174	\$ -	\$ 22,174	\$ -	\$ -
County General Fund Support	16,783	-	16,783	-	-
Accrued Grant Revenue	220,912	-	220,912	-	-
Deferred Grant Revenue	(155,802)	-	(155,802)	-	-
Interest Income	1,298	-	1,298	-	-
Grant Revenues Rolled over from Prior Contract	154,504	-	154,504	-	-
	<u>\$ 259,869</u>	<u>\$ -</u>	<u>\$ 259,869</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (540)	\$ 68,250	\$ -	\$ 68,250	\$ 38,162	\$ 145,619
Subtotal Administrative Costs	<u>68,250</u>	<u>-</u>	<u>68,250</u>	<u>38,162</u>	<u>145,619</u>
PROGRAM COSTS:					
Intake (541)	13,440	-	13,440	13,441	120,620
Outreach (542)	5,743	-	5,743	5,743	91,013
Training & Technical Assistance (543)	9,713	-	9,713	9,713	91,013
Liability Insurance (548)	-	-	-	-	2,000
Workers Compensation (548)	(891)	-	(891)	-	8,200
Major/ Minor Equipment (549)	-	-	-	-	6,200
General Operating Expense (550)	32,429	-	32,429	32,429	91,900
Direct Program Activities (544/545/546/547)	131,185	-	131,185	143,599	1,262,918
Training & Tech Asst - Solar Water Heater (551)	-	-	-	-	766
	<u>191,619</u>	<u>-</u>	<u>191,619</u>	<u>204,925</u>	<u>1,674,630</u>
Subtotal Program Costs	<u>191,619</u>	<u>-</u>	<u>191,619</u>	<u>204,925</u>	<u>1,674,630</u>
Total Expenditures	<u>\$ 259,869</u>	<u>\$ -</u>	<u>\$ 259,869</u>	<u>\$ 243,087</u>	<u>\$ 1,820,249</u>

**COUNTY OF SAN JOAQUIN
LIHEAP SOLAR WATER HEATER CONTRACT
SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 13B-5111
CONTRACT PERIOD AUGUST 1, 2013 THROUGH DECEMBER 31, 2014**

	August 1, 2013 through June 30, 2014	July 1, 2014 through December 31, 2014	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 8,008	\$ -	\$ 8,008	\$ -	\$ -
County General Fund Support	22,664	-	22,664	-	-
Accrued Grant Revenue	1,014	-	1,014	-	-
Deferred Grant Revenue	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
	<u>\$ 31,686</u>	<u>\$ -</u>	<u>\$ 31,686</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (530)	\$ 8,890	\$ -	\$ 8,890	\$ 2,852	\$ 2,852
Subtotal Administrative Costs	<u>8,890</u>	<u>-</u>	<u>8,890</u>	<u>2,852</u>	<u>2,852</u>
PROGRAM COSTS:					
Intake (531)	4,252	-	4,252	4,209	4,564
Outreach	-	-	-	-	2,852
Training and Technical Assistance (532)	922	-	922	922	1,141
Direct Program Activities (533/534/535)	17,622	-	17,622	1,039	48,491
	<u>22,796</u>	<u>-</u>	<u>22,796</u>	<u>6,170</u>	<u>57,048</u>
Subtotal Program Costs	<u>22,796</u>	<u>-</u>	<u>22,796</u>	<u>6,170</u>	<u>57,048</u>
Total Expenditures	<u>\$ 31,686</u>	<u>\$ -</u>	<u>\$ 31,686</u>	<u>\$ 9,022</u>	<u>\$ 59,900</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. 14B-5034 (HEAP/ECIP - \$688,857)
CONTRACT PERIOD JANUARY 1, 2014 THROUGH JANUARY 31, 2015**

	January 1, 2014 through June 30, 2014	July 1, 2014 through January 31, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 119,032	\$ -	\$ 119,032	\$ -	\$ -
County General Fund Support	(980)	-	(980)	-	-
Accrued Grant Revenue	155,115	-	155,115	-	-
Total Revenue	\$ 273,167	\$ -	\$ 273,167	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (554)	\$ 61,556	\$ -	\$ 61,556	\$ 61,555	\$ 140,631
Subtotal Administrative Costs	61,556	-	61,556	61,555	140,631
PROGRAM COSTS:					
Assurance 16 (555)	74,356	-	74,356	74,356	195,757
HEAP/ECIP Intake (556)	76,926	-	76,926	76,926	188,867
HEAP/ECIP Outreach (557)	29,726	-	29,726	29,726	82,984
Training & Technical Assistance (558)	821	-	821	821	988
ECIP					
Cooling Services (559)	-	-	-	-	-
Heating Services (560)	-	-	-	-	4,000
Water Heater Services (561)	-	-	-	-	-
Other Costs - Permits / Diagnostics (562)	-	-	-	-	1,000
Wood/Propane/Oil Payments (563)	4,500	-	4,500	4,500	10,500
HEAP					
Wood/Propane/Oil Payments (565)	7,500	-	7,500	7,500	10,500
Liability/Casualty Insurance (566)	-	-	-	-	1,500
Workers Compensation Insurance (566)	(981)	-	(981)	-	6,300
General Operating Expense (567)	18,763	-	18,763	18,763	45,830
Subtotal Program Costs	211,611	-	211,611	212,592	548,226
Total Expenditures	\$ 273,167	\$ -	\$ 273,167	\$ 274,147	\$ 688,857