

COUNTY OF SAN JOAQUIN

SINGLE AUDIT REPORT

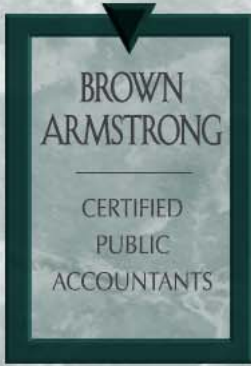
JUNE 30, 2015

**COUNTY OF SAN JOAQUIN
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2015**

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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, 2015, 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, 2015.

Other auditors audited the financial statements of Head Start Child Development Council, Inc., San Joaquin County Economic Development Association, Local Agency Formation Commission, and 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.

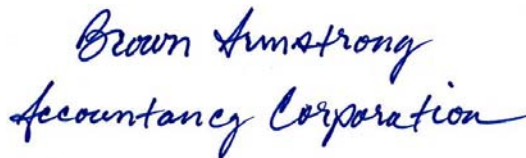
Compliance and Other Matters

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 no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

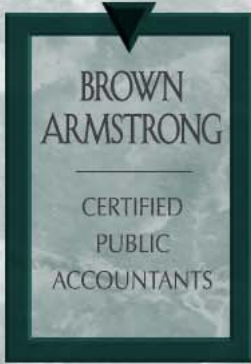
Purpose of this Report

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, 2015



BROWN ARMSTRONG
Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY OMB CIRCULAR A-133

The Honorable Grand Jury and Board of Supervisors
County of San Joaquin
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, 2015. 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 programs.

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, 2015.

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.

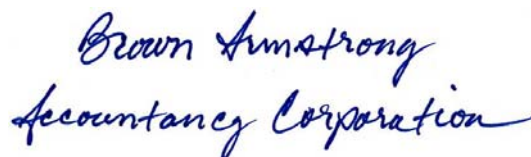
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

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.

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, 2015, 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, 2015, 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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California
March 28, 2016

SCHEDULE

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

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	14-8506-1211-CA	\$ 28,641
Plant and Animal Disease, Pest Control	10.025	14-8506-1317-CA	69,299
Plant and Animal Disease, Pest Control	10.025	14-8506-0572-CA	11,806
Plant and Animal Disease, Pest Control	10.025	14-8506-1164-CA	5,163
Plant and Animal Disease, Pest Control	10.025	15-8506-1164-CA	29,060
Plant and Animal Disease, Pest Control	10.025	15-8506-0484-CA	287,027
Plant and Animal Disease, Pest Control	10.025	15-8506-1211-CA	116,848
Plant and Animal Disease, Pest Control	10.025	15-8506-1317-CA	207,898
Plant and Animal Disease, Pest Control	10.025	2013-37	<u>4,043</u>
Subtotal Plant and Animal Disease, Pest Control			<u>759,785</u>
Passed Through California Department of Food and Agriculture:			
Senior Farmers Market Nutrition Program (SFMNP)	10.576	2014	4,460
Senior Farmers Market Nutrition Program (SFMNP)	10.576	2015	<u>14,500</u>
Subtotal Senior Farmers Market Nutrition Program			<u>18,960</u>
Passed Through California Department of Education:			
School Lunch, School Breakfast, and Special Milk Programs	10.553	02526-SN-39-R	<u>171,354</u>
Race to the Top - Early Learning Challenge	81.412	S412A120003	<u>1,065,547</u>
Passed Through California Department of Health Care Services:			
Women, Infants, and Children Supplemental Nutrition Program - WIC	10.557	14-10278	<u>2,227,266</u>
Passed Through California Department of Social Services:			
Supplemental Nutrition Assistance Program (Food Stamps)	10.561	Unavailable	9,097,539
Passed Through California Department of Food and Agriculture:			
California Department of Aging - SNAP-Ed	10.561	SP-1415-11	<u>32,142</u>
Subtotal Supplemental Nutrition Assistance Program			<u>9,129,681</u>
Emergency Food Assistance Program	10.568	10-6057 (FFY 13-14)	53,936
Emergency Food Assistance Program	10.568	10-6057 (FFY 14-15)	101,390
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	10-6057 (FFY 14-15)	<u>1,374,601</u>
Subtotal Emergency Food Assistance Program			<u>1,529,927</u>
Total U.S. Department of Agriculture			<u>14,902,520</u>
<u>Department of Commerce</u>			
Direct Programs:			
Revolving Loan Fund - Bank of Stockton	11.307	Unavailable	<u>6,715,959</u>
Total Department of Commerce			<u>6,715,959</u>

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

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:			
Medical Metropolitan Response System	97.071	2011-0077	<u>281,688</u>
State Homeland Security Grant	97.067	2012-00123	42,500
State Homeland Security Grant	97.067	2013-00110	<u>659,083</u>
Subtotal State Homeland Security Grant			<u>701,583</u>
Passed Through United Way:			
United Way - Emergency Food and Shelter Program (EFSP)	97.024	0860000-008 Phase 32	<u>43,494</u>
Total Department of Homeland Security			<u>1,026,765</u>
<u>Department of Energy</u>			
Passed Through California Department of Community Services and Development:			
Department of Energy	81.042	14C-1831	<u>142,109</u>
Total Department of Energy			<u>142,109</u>
<u>Department of Health and Human Services</u>			
Direct Programs:			
Head Start (County)	93.600	09CH0656-49-05	<u>26,840,741</u>
Passed Through California Department of Aging:			
Special Programs for Aging-Title VII-B	93.041	AP-1415-11	<u>8,486</u>
Subtotal - Special Programs for Aging - Title VII-B			<u>8,486</u>
Special Programs for Aging-Title VII-A	93.042	AP-1415-11	<u>32,512</u>
Subtotal - Special Programs for Aging - Title VII-A			<u>32,512</u>
Special Programs for Aging-Title III-B	93.044	AP-1415-11	781,991
Special Programs for Aging-Title III C-1	93.045	AP-1415-11	545,279
Special Programs for Aging-Title III C-2	93.045	AP-1415-11	483,754
Nutrition Services Incentive Program/USDA, C-1	93.053	AP-1415-11	74,039
Nutrition Services Incentive Program/USDA, C-2	93.053	AP-1415-11	<u>87,306</u>
Subtotal Aging Cluster			<u>1,972,369</u>
Special Programs for Aging-Title III-D, including Med Mgmt	93.043	AP-1415-11	<u>32,715</u>

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015

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>			
<u>Passed Through California Department of Aging: (Continued)</u>			
Special Programs for Aging-Title III E, including Admin	93.052	AP-1415-11	<u>264,485</u>
<u>Passed Through California Department of Mental Health:</u>			
Homeless Federal Block Grant (PATH)	93.150	Unavailable	<u>238,048</u>
<u>Passed Through California Department of Social Services:</u>			
Promoting Safe and Stable Families - Admin (HSA)	93.556	Unavailable	<u>420,674</u>
Temporary Assistance for Needy Families - Assistance	93.558	Unavailable	31,620,967
Temporary Assistance for Needy Families - CEC Programs - Admin (HSA)	93.558	Unavailable	23,609,848
Temporary Assistance for Needy Families	93.558	Unavailable	<u>4,991,038</u>
Subtotal Temporary Assistance for Needy Families			<u>60,221,853</u>
Guardian Assistance	93.090	Unavailable	<u>214,654</u>
Child Support Services	93.563	Unavailable	<u>9,949,955</u>
Refugee Cash Assistance - Assistance (HSA)	93.659	Unavailable	<u>19,314</u>
<u>Passed through California Department of Community Services and Development:</u>			
Low-Income Home Energy Assistance (LIHEAP) - Weatherization	93.568	14B-5034	552,326
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	14B-5034	356,296
Low-Income Home Energy Assistance (LIHEAP) - HEAP/ECIP	93.568	15B-3035	252,166
Low-Income Home Energy Assistance (LIHEAP) - Weatherization	93.568	15B-3035	205,382
Low-Income Home Energy Assistance (LIHEAP) - Solar Water Heater	93.568	13B-5111	<u>13,523</u>
Subtotal Low-Income Home Energy Assistance			<u>1,379,693</u>
<u>Passed Through California Department of Community Services and Development:</u>			
Community Services Block Grant (CSBG)	93.569	14F-3038	439,048
Community Services Block Grant (CSBG)	93.569	15F-2038	<u>457,217</u>
Subtotal CSBG Cluster			<u>896,265</u>
<u>Passed Through California Department of Social Services:</u>			
CWS-Title IV-B (HSA)	93.645	Unavailable	<u>624,099</u>
Foster Care - Title IV-E - EA Assistance	93.658	Unavailable	1,128,643
Foster Care - Title IV-E - Probation IV-E	93.658	Unavailable	694,213
Foster Care - Title IV-E - PHS	93.658	HCPCFC	349,108
Foster Care - Title IV-E - Licensing	93.658	Unavailable	209,019
Foster Care - Title IV-E - CWS	93.658	Unavailable	5,610,615
Foster Care - Title IV-E - Non CWS	93.658	Unavailable	213,207
Foster Care - Title IV-E - Extended Foster Care	93.658	Unavailable	1,220,559
Foster Care - Title IV-E	93.658	Unavailable	<u>10,205,094</u>
Subtotal Foster Care - Title IV-E			<u>19,630,458</u>
Adoption Assistance	93.659	Unavailable	<u>9,533,607</u>
CWS Title XX	93.667	Unavailable	<u>2,173,979</u>
Independent Living Program - Admin (HSA)	93.674	Unavailable	<u>321,904</u>
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778	14-0032	65,105
Medical Assistance Program - Child Health Disability Prevention - CHDP	93.778	CHDP Admin	507,382
Medical Assistance Program - Children's Medical Services - PHS	93.778	B-15-16	2,072,923
Medical Assistance Program - Medi-Cal Administrative Activities (MAA and TCM)	93.778	13-90013	<u>573,786</u>
Subtotal Medical Assistance Program			<u>3,219,196</u>

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

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	14-10537	705,688
Hospital Preparedness Program	93.074	14-10538	196,633
HIV Care Formula - HIV Comprehensive AIDS Resources	93.917	13-20071 A01	205,086
HIV Care Formula - HIV Prevention	93.917	13-20251 A01	127,147
HIV Care Formula - Minority AIDS Initiative - MAI	93.917	13-20071	15,219
Subtotal HIV Care Formula			347,452
AIDS Surveillance Program - ASP	93.941	13-20155	8,610
AIDS Drug Assistance Program - ADAP (P/H)	93.783	12-10578	1,334
Nutrition Network Federal	93.252	13-20531	776,596
Chlamydia STD CAPPs/CTSP	93.154	11-10057-A02	2,356
Maternal and Child Health - Black Infant Health Program - BIH	93.994	Allocation No. 201439	219,138
Maternal and Child Health - MCAH	93.994	Allocation No. 201439	658,326
Subtotal Maternal and Child Health			877,464
Adolescent Family Life Program - AFLP	93.995	Allocation No. 201439	156,645
Passed Through California Department of Mental Health:			
SAMHSA (ADAMHA) Block Grant	93.958	Unavailable	1,391,613
Passed Through California Department of Alcohol and Drug Program:			
Substance Abuse Block Grant:			
SAPT Block Grant - Discretionary	93.959	2014	974,330
SAPT Block Grant - Discretionary	93.959	2015	373,054
SAPT Block Grant - HIV Set Aside	93.959	2014	58,127
SAPT Block Grant - HIV Set Aside	93.959	2015	86,392
SAPT Block Grant - Perinatal Set-Aside	93.959	2014	57,221
SAPT Block Grant - Perinatal Set-Aside	93.959	2015	107,521
SAPT Block Grant - Prevention	93.959	2014	223,166
SAPT Block Grant - Prevention	93.959	2015	263,778
Subtotal SAPT Block Grant			2,143,589
Direct Program:			
SAMHSA Drug Court	93.243	1H79T1024205-01	281,783
Total Department of Health and Human Services			144,884,770
<u>Department of Housing and Urban Development</u>			
Direct Programs:			
Community Development Block Grant - City of Escalon	14.218	ESC-14-04	4,068
Community Development Block Grant - City of Lathrop	14.218	LAT-14-08	1,000
Community Development Block Grant - City of Manteca	14.218	MAN-14-02	4,965
Community Development Block Grant - City of Tracy	14.218	TRA-14-12	6,433
Community Development Block Grant - City of Stockton	14.218	OB 1603927	10,000
CDBG Entitlement Program	14.218	B-10-UC-06-0009	41,834
Neighborhood Stabilization Program (NSP)	14.218	B-08-UN-06-0005	600
NSP3 (Neighborhood Stabilization Program - 3) (CDBG)	14.218	B-11-UN-06-0005	5,491
CDBG Entitlement Program	14.218	B-11-UC-06-0009	76,816
CDBG Entitlement Program	14.218	B-12-UC-06-0009	140,728
CDBG Entitlement Program	14.218	B-13-UC-06-0009	562,330
CDBG Entitlement Program	14.218	B-14-UC-06-0009	738,128
Subtotal CDBG Entitlement Cluster			1,592,393

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

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-12-UC-06-0009	3,568
Emergency Shelter Grant	14.231	S-13-UC-06-0009	57,987
Emergency Shelter Grant	14.231	S-14-UC-06-0009	178,306
Subtotal Emergency Shelter Grant			<u>239,861</u>
Supportive Housing Program	14.235	CA0902/0247/249/250/251/252/762/10 83/B9T111100,02-03	172,628
Supportive Housing Program	14.235	CA0247-252/0761- 0763/0902L9T111202-111204	425,788
Supportive Housing Program	14.235	CA0902B9T111102 & CA0247/248/249/250/251/252/0761/76 2/763/0902/L9T111303/111304&1305	1,630,592
Supportive Housing Program	14.235	CA0250L9T111406 & CA0762L9T111405	95,467
Subtotal Supportive Housing Program			<u>2,324,475</u>
Shelter Plus Care	14.238	CA0253L9T111205	421,122
Shelter Plus Care	14.238	CA0253C9T111306	1,830,401
Shelter Plus Care	14.238	CA0835C9T110900	120,933
Shelter Plus Care	14.238	CA0976C9T111000	68,976
Subtotal Shelter Plus Care			<u>2,441,432</u>
HOME Loan Program - Program Income	14.239	M09-UC-06-0009	168,623
HOME Loan Program - Program Income	14.239	M11-UC-06-0009	29,390
HOME Loan Program - Program Income	14.239	M12-UC-06-0009	69,688
HOME Loan Program - Program Income	14.239	M13-UC-06-0009	43,726
Subtotal HOME Loan Program			<u>311,427</u>
Passed Through State Department of Health Services: Housing for People With AIDS - HOPWA	14.241	13-20430	238,361
Total Department of Housing and Urban Development			<u>7,147,949</u>
<u>Department of Justice</u>			
Direct Programs:			
Federal Narcotics Enforcement Equitable Sharing Program	16.000		23,963
Edward Byrne Memorial Justice Assistance Grant	16.738	2012-DJ-BX-1104	34,362
Edward Byrne Memorial Justice Assistance Grant	16.738	2013-DJ-BX-1038	151,634
Edward Byrne Memorial Justice Assistance Grant	16.738	Unavailable	202,000
Passed Through State Office of Emergency Services:			
Edward Byrne Memorial Justice Assistance Grant-Anti-Drug Abuse Program (JAG)	16.738	BSCC 604-14	202,076
Edward Byrne Memorial Justice Assistance Grant -Anti-Drug Abuse Program (JAG)	16.738	BSCC 605-13	101,080
Subtotal Edward Byrne Memorial Justice Assistance Grant			<u>691,152</u>
State Criminal Alien Assistance Program	16.606		3,988
COPS Hiring Program (CHP)	16.710	2011UMWX0030	1,522,484
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2014-43	26,277
ARRA - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2015-47	9,732
Subtotal Drug Enforcement Admin Domestic Cannabis Eradication			<u>36,009</u>
Passed Through State Corrections Standard Authority:			
RRED- Reducing Racial & Ethnic Disparities	16.540	BSCC #395-14	118,176
JABG - Peacekeeper Enhancement	16.523	BSCC #179-14	35,444

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Justice (Continued)</u>			
Passed Through State Office of Emergency Services (Continued):			
Transition-Age Youth Grounds for Recovery	16.523	2013-RW-BW0006	272,413
Violence Against Women Vertical Prosecution Program	16.588	PU13040390	33,656
Violence Against Women Vertical Prosecution Program	16.588	PU14050390	72,188
Subtotal Violence Against Women Vertical Prosecution Program			105,844
Victim Witness Assistance Program	16.575	VCGC-2057	638,977
Victim Witness Assistance Program	16.575	VW14330390	617,486
Subtotal Victim Witness Assistance Program			1,256,463
Unserved/Underserved Victim Advocacy Outreach	16.575	UV14050390	143,906
Total Department of Justice			4,209,842
<u>Department of Labor</u>			
Passed Through California Department of Aging:			
California Department of Aging - Title V	17.235	TV-1415-11	115,856
Passed Through California Employment Development Department:			
WIA Adult Program	17.258	K594792	178,389
WIA Adult Program	17.258	K491049	146,622
WIA Adult Program	17.258	K594792	1,600,952
WIA Adult Program	17.258	K491049	582,564
WIA Youth Activities	17.259	K491049	872,363
WIA Youth Activities	17.259	K594792	1,927,365
WIA - Rapid Response	17.278	K594792	62,412
WIA DW Formula (500)	17.278	K594792	450,000
WIA DW Formula (502)	17.278	K491049	903,111
WIA DW Formula (502)	17.278	K594792	984,736
WIA DW Formula (501)	17.278	K594792	381,615
DW Job-Driven Neg (401)	17.278	Unavailable	26,340
WIA - Rapid Response (540)	17.278	K594792	35,488
WIA - Rapid Response (541)	17.278	K491049	43,636
WIA - Rapid Response (541)	17.278	K594792	168,707
WIA DW Formula (501)	17.278	K386328	296,085
Subtotal WIA Cluster			8,660,385
Total Department of Labor			8,776,241
<u>Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program	20.106	3-06-0250-31	3,417,478
Airport Improvement Program	20.106	3-06-0250-32	60,260
Airport Improvement Program	20.106	3-06-0250-33-2014	1,032,961
Subtotal Airport			4,510,699

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Transportation (Continued)</u>			
Passed Through California Department of Transportation:			
Highway, Planning and Construction	20.205	BRLO-5929 (217)	70,675
Highway, Planning and Construction	20.205	BRLO-5929 (216)	75,390
Highway, Planning and Construction	20.205	BPMP-5929(224)	102,774
Highway, Planning and Construction	20.205	BPMP-5929(226)	97,349
Highway, Planning and Construction	20.205	BPMP-5929(227)	29,943
Highway, Planning and Construction	20.205	BPMP-5929(223)	72,846
Highway, Planning and Construction	20.205	BPMP-5929(212)	1,049,394
Highway, Planning and Construction	20.205	STPL-5929(225)	388,180
Highway, Planning and Construction	20.205	BRLS-5929 (166)	160,671
Highway, Planning and Construction	20.205	BRLS-5929 (167)	22,789
Highway, Planning and Construction	20.205	BRLS-5929(192)	34,483
Highway, Planning and Construction	20.205	BRLS-5929(237)	67,193
Highway, Planning and Construction	20.205	BRLO-5929(236)	40,044
Highway, Planning and Construction	20.205	BRLO-5929(241)	45,349
Highway, Planning and Construction	20.205	BRLS-5929(233)	59,337
Highway, Planning and Construction	20.205	BRLS-5929(238)	55,947
Highway, Planning and Construction	20.205	BRLO-5929(240)	34,576
Highway, Planning and Construction	20.205	BRLO-5929(242)	79,916
Highway, Planning and Construction	20.205	BRLS-5929(239)	65,524
Highway, Planning and Construction	20.205	BRLO-5929(235)	61,068
Highway, Planning and Construction	20.205	BPMP-5929(230)	1,655
Highway, Planning and Construction	20.205	BRLO-5929(234)	47,022
Highway, Planning and Construction	20.205	STPL-5929(244)	595,429
Highway, Planning and Construction	20.205	BRLO-5929(245)	43,293
Highway, Planning and Construction	20.205	CML-5929 (248)	4,213
Highway, Planning and Construction	20.205	HSIPL-5929(232)	133,821
Highway, Planning and Construction	20.205	HSIPL-5929(264)	5,086
Highway, Planning and Construction	20.205	HSIPL-5929(265)	88,319
Highway, Planning and Construction	20.205	HSIPL-5929(266)	58,205
Highway, Planning and Construction	20.205	STPL-5929(268)	90,318
Highway, Planning and Construction	20.205	STPL-5929(269)	97,907
Highway, Planning and Construction	20.205	STPL-5929(270)	44,938
Highway, Planning and Construction	20.205	STPL-5929(271)	47,941
Highway, Planning and Construction	20.205	HSIPL-5929(273)	54,688
Highway, Planning and Construction	20.205	BRLS-5929(229)	29,578
Highway, Planning and Construction	20.205	CML-5929(206)	48,062
Highway, Planning and Construction	20.205	CML-5929(247)	167,679
Highway, Planning and Construction	20.205	CML-5929(249)	181,982
Highway, Planning and Construction	20.205	STPL-5929(251)	917,016
Highway, Planning and Construction	20.205	STPL-5929(252)	1,657,934
Highway, Planning and Construction	20.205	HSIPL-5929(253)	15,312
Highway, Planning and Construction	20.205	BRLO-5929(254)	46,994
Highway, Planning and Construction	20.205	CML-5929(255)	210,042
Highway, Planning and Construction	20.205	STPCML-5929(256)	171,461
Highway, Planning and Construction	20.205	BPMP-5929(257)	6,196
Highway, Planning and Construction	20.205	BPMP-5929(258)	33,530
Highway, Planning and Construction	20.205	BPMP-5929(259)	40,254
Highway, Planning and Construction	20.205	BPMP-5929(260)	6,507
Highway, Planning and Construction	20.205	BPMP-5929(261)	1,618
Highway, Planning and Construction	20.205	BPMP-5929(262)	1,596
Highway, Planning and Construction	20.205	BPMP-5929(263)	29,048
Highway, Planning and Construction	20.205	BRNBIF 5929(154)	258,960
Subtotal Highway, Planning and Construction			7,750,052
Passed Through California Department of Boating and Waterways:			
Boarding Safety and Enforcement Grant	97.011	C8956116	43,056
Boarding Safety and Enforcement Grant	97.011	C8957104	70,653
Subtotal Boating Safety			113,709

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

FEDERAL GRANTOR Pass-Through Grantor Program Title	Federal C.F.D.A. Number	Contract or Program Number	Total Federal Expenditures
<u>Department of Transportation (Continued)</u>			
Passed Through California Office of Traffic Safety:			
DOT-NHTSA Minimum Penalties for Repeat Offenders	20.608	AL1542	101,987
DOT-NHTSA Minimum Penalties for Repeat Offenders	20.608	AL1451	<u>36,969</u>
Subtotal DUI Offender Programs			<u>138,956</u>
Total Department of Transportation			<u>12,513,416</u>
<u>Corporation for National and Community Service</u>			
Direct Programs:			
Retired And Senior Volunteer Program (RSVP)	94.002	12SRPCA0001	32,552
Retired And Senior Volunteer Program (RSVP)	94.002	15SRPCA006	<u>29,188</u>
Total Corporation for National and Community Service			<u>61,740</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	2014	10,000
SAPT Block Grant - Friday Night Live-Club Live	93.959	2015	18,350
SAPT Adolescent/Youth Treatment Program	93.959	2014	<u>(22,613)</u>
Subtotal SAPT			<u>5,737</u>
Total Department of Education			<u>5,737</u>
<u>Social Security Administration</u>			
Direct Program:			
SSI Suspensions Report	96.007	Sec1611	<u>39,400</u>
Total Expenditures of Federal Awards			<u><u>\$ 200,426,448</u></u>

See accompanying notes to schedule of expenditures of federal awards and independent auditor's report on compliance for each major program and on internal control over compliance required by OMB Circular A-133.

**COUNTY OF SAN JOAQUIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015**

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 and 2015:

Federal CFDA #	Program Title	Amount Outstanding	
		June 30, 2014	June 30, 2015
11.307	Industrial Revolving Loan Fund	\$ 3,946,670	\$ 3,581,222
14.218	Community Development Block Grant Program	11,973,286	9,638,690
14.239	HOME Investment Partnerships Program	21,226,430	20,163,357
14.218	Disaster Recovery Initiative Program	601,332	496,478
14.218	Neighborhood Stabilization & Preservation Revolving Loan Fund	7,503,157	7,342,453
	Totals	<u>\$ 45,250,875</u>	<u>\$ 41,222,200</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	\$ 2,361,905
17.259	WIA - Youth	2,799,728
17.278	Dislocated Workers - Job-Driven	26,340
17.278	Dislocated Workers - Additional Assistance	442,707
17.278	WIA - Dislocated Workers	2,719,462
17.278	WIA - Rapid Response	310,243
	Total	<u><u>\$ 8,660,385</u></u>
<u>Aging Cluster</u>		
93.044	Special Programs for Aging - Title III B	\$ 781,991
93.045	Special Programs for Aging - Title III C-1 & 2	1,029,033
93.053	Nutrition Services Incentive Program/USDA	161,345
	Total	<u><u>\$ 1,972,369</u></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	\$ 18,960	\$ -
17.235 (CDA - Title V)	115,856	-
93.041	8,486	-
93.042	32,512	-
93.043	32,715	-
93.044	781,991	-
93.045	1,029,033	119,682
93.052	264,485	-
93.053	161,345	43,297
Ombudsman Initiative	-	23,911
Community-Based Services Program / SNF Quality & Accountability	-	28,188
Special Nutrition	-	-
	<u><u>\$ 2,445,383</u></u>	<u><u>\$ 215,078</u></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>
17.258 - 17.278	WIA Cluster	\$ 1,018,401
14.218-14.239	Community Development Block Grant Program/HOME	7,906,773
93.044-93.053	Aging and Community Services Grants	610,273
93.600	Head Start Child Development Council, Inc.	25,733,950
93.778-93.994	Public Health Services	317,291
93.958	SAMHSA (ADAMHA) Block Grant	347,403
93.243	SAMHSA Drug Court	34,813
97.067	Manteca Police Department	42,500
97.067	Stockton Police Department	3,000
	Totals	<u>\$ 36,014,404</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	\$ 3,581,222
Cash	2,943,397
Administrative Expenses	191,340
Write Offs for Fiscal Year 2015	-
Total Federal Expenditures	<u>\$ 6,715,959</u>

FINDINGS AND QUESTIONED COSTS

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2015**

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)? | No |

4. Identification of major programs:

CFDA Number

Program

93.778	Medical – including In Home Supportive Services (IHSS)
93.558	Temporary Assistance for Needy Families (TANF)
11.307	Economic Adjustment Assistance – Revolving Loan Fund (RLF)
93.600	Head Start
84.412A	Race to the Top – Early Learning Challenge
20.106	Airport Improvement 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? | Yes |

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
YEAR ENDED JUNE 30, 2015**

Section 2

Financial Statement Findings

None noted.

Section 3

Federal Award Findings and Questioned Costs

None noted.

**COUNTY OF SAN JOAQUIN
STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

Federal Award Findings and Questioned Costs

2014-001

Program: Medical – In Home Supportive Services (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 U.S. Office of Management and Budget (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.

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 the California Department of Social Services requirement, which is 80% reassessments be completed every 12 months.

**COUNTY OF SAN JOAQUIN
STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

Contact Information of Responsible Official:

Audrey Mathers
Telephone: (209) 468-1798
Email: amathers@sigov.org

Current Year Status:

Resolved.

2014-002

Program: Economic Adjustment Assistance – Revolving Loan Fund (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 state that 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), and 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
STATUS OF PRIOR AUDIT FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2015**

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

Current Year Status:

Resolved.

**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 JUNE 30, 2015**

	June 1, 2013 through June 30, 2013	July 1, 2013 through June 30, 2014	July 1, 2014 through June 30, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>						
Grant Revenue	\$ -	\$ 27,645	\$ 72,355	\$ 100,000	\$ -	\$ -
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. 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	\$ 439,048	\$ 906,307	\$ -	\$ -
County General Fund Support	174,705	220,062	394,767	-	-
Total Revenue	\$ 641,964	\$ 659,110	\$ 1,301,074	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Salaries and Wages	\$ 46,798	\$ 49,926	\$ 96,724	\$ 95,416	\$ 86,742
Fringe Benefits	25,478	32,530	58,008	53,090	48,264
Operating Expenses and Equipment	37,752	51,303	89,055	49,188	44,716
Other Costs	24,509	19,826	44,335	44,335	65,356
Subtotal Administrative Costs	134,537	153,585	288,122	242,029	245,078
PROGRAM COSTS:					
Salaries and Wages	233,535	225,720	459,255	301,066	301,066
Fringe Benefits	131,080	128,565	259,645	189,211	189,211
Operating Expenses and Equipment	105,456	120,128	225,584	132,354	132,354
Other Costs	37,356	31,112	68,468	41,647	38,598
Subtotal Program Costs	507,427	505,525	1,012,952	664,278	661,229
Total Expenditures	\$ 641,964	\$ 659,110	\$ 1,301,074	\$ 906,307	\$ 906,307

**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 MARCH 31, 2015**

	January 1, 2014 through June 30, 2014	Adjustment Per TR-13-041	July 1, 2014 through Mar. 31, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>						
Grant Revenue	\$ 22,174	\$ -	\$ 713,147	\$ 735,321	\$ -	\$ -
County General Fund Support	16,783	-	122,081	138,864	-	-
Accrued Grant Revenue	220,912	-	(220,912)	-	-	-
Deferred Grant Revenue	(155,802)	96,682	59,120	-	-	-
Interest Income	1,298	-	1,556	2,854	-	-
Grant Revenues Rolled over from Prior Contract	154,504	(96,682)	-	57,822	-	-
Grant Revenues Rolled to Future Contract	-	-	(585)	(585)	-	-
Total Revenue	\$ 259,869	\$ -	\$ 674,407	\$ 934,276	\$ -	\$ -
<u>Expenditures</u>						
ADMINISTRATIVE COSTS:						
Administrative Costs (540)	\$ 68,250	\$ -	\$ 129,439	\$ 197,689	\$ 58,825	\$ 145,619
Subtotal Administrative Costs	68,250	-	129,439	197,689	58,825	145,619
PROGRAM COSTS:						
Intake (541)	13,440	-	20,115	33,555	33,555	120,620
Outreach (542)	5,743	-	12,346	18,089	18,089	91,013
Training & Technical Assistance (543)	9,713	-	6,581	16,294	16,294	91,013
Liability Insurance (548)	-	-	1,384	1,384	1,384	2,000
Workers' Compensation (548)	(891)	-	5,631	4,740	4,740	8,200
Major/Minor Equipment (549)	-	-	-	-	-	6,200
General Operating Expense (550)	32,429	-	42,416	74,845	74,845	91,900
Direct Program Activities (544/545/546/547)	131,185	-	455,730	586,915	526,824	1,262,918
Training & Tech Asst - Solar Water Heater (551)	-	-	765	765	765	766
Subtotal Program Costs	191,619	-	544,968	736,587	676,496	1,674,630
Total Expenditures	\$ 259,869	\$ -	\$ 674,407	\$ 934,276	\$ 735,321	\$ 1,820,249

**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	Adjustment to Prior Period	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
Revenue						
Grant Revenue	\$ 8,008	\$ 19,777	\$ -	\$ 27,785	\$ -	\$ -
County General Fund Support	22,664	25,867	(6,622)	41,909	-	-
Accrued Grant Revenue	1,014	(1,014)	-	-	-	-
Deferred Grant Revenue	-	(5,240)	-	(5,240)	-	-
Total Revenue	\$ 31,686	\$ 39,390	\$ (6,622)	\$ 64,454	\$ -	\$ -
Expenditures						
ADMINISTRATIVE COSTS:						
Administrative Costs (530)	\$ 8,890	\$ 10,124	\$ 3	\$ 19,017	\$ 2,852	\$ 2,852
Subtotal Administrative Costs	8,890	10,124	3	19,017	2,852	2,852
PROGRAM COSTS:						
Intake (531)	4,252	2,329	-	6,581	4,564	4,564
Outreach	-	-	-	-	-	2,852
Training and Technical Assistance (532)	922	231	-	1,153	1,141	1,141
Direct Program Activities (533/534/535)	17,622	26,706	(6,625)	37,703	13,988	48,491
Subtotal Program Costs	22,796	29,266	(6,625)	45,437	19,693	57,048
Total Expenditures	\$ 31,686	\$ 39,390	\$ (6,622)	\$ 64,454	\$ 22,545	\$ 59,900

**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 MARCH 31, 2015**

	January 1, 2014 through June 30, 2014	July 1, 2014 through Mar. 31, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 119,032	\$ 548,251	\$ 667,283	\$ -	\$ -
County General Fund Support	(980)	58,096	57,116	-	-
Accrued Grant Revenue	155,115	(155,115)	-	-	-
Deferred Grant Revenue	-	(36,840)	(36,840)	-	-
Total Revenue	\$ 273,167	\$ 414,392	\$ 687,559	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs (555)	\$ 61,556	\$ 91,963	\$ 153,519	\$ 138,132	\$ 140,631
Subtotal Administrative Costs	61,556	91,963	153,519	138,132	140,631
PROGRAM COSTS:					
Assurance 16 (554)	74,356	120,337	194,693	152,964	195,757
HEAP/ECIP Intake (556)	76,926	105,483	182,409	182,409	188,867
HEAP/ECIP Outreach (557)	29,726	50,782	80,508	80,508	82,984
Training & Technical Assistance (558)	821	(2)	819	819	988
ECIP					
Heating Services (560)	-	3,565	3,565	3,565	4,000
Other Costs - Permits / Diagnostics (562)	-	768	768	768	1,000
Wood/Propane/Oil Payments (563)	4,500	6,000	10,500	10,500	10,500
HEAP					
Wood/Propane/Oil Payments (565)	7,500	3,000	10,500	10,500	10,500
Liability/Casualty Insurance (566)	-	1,481	1,481	1,481	1,500
Workers Compensation Insurance (566)	(981)	6,025	5,044	5,044	6,300
General Operating Expense (567)	18,763	24,990	43,753	43,753	45,830
Subtotal Program Costs	211,611	322,429	534,040	492,311	548,226
Total Expenditures	\$ 273,167	\$ 414,392	\$ 687,559	\$ 630,443	\$ 688,857

**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. 14C-1831 (DOE - \$142,109)
CONTRACT PERIOD AUGUST 1, 2014 THROUGH JUNE 30, 2015**

	August 1, 2014 through June 30, 2015	Adjustment to Prior Period	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>					
Grant Revenue	\$ 73,317	\$ -	\$ 73,317	\$ -	\$ -
County General Fund Support	68,596	145	68,741	-	-
Accrued Grant Revenue	68,792	-	68,792	-	-
Deferred Grant Revenue	-	-	-	-	-
Grant Revenues Rolled Over from Prior Year	-	-	-	-	-
Interest Income	-	-	-	-	-
Other Revenue	-	-	-	-	-
Total Revenue	\$ 210,705	\$ 145	\$ 210,850	\$ -	\$ -
<u>Expenditures</u>					
ADMINISTRATIVE COSTS:					
Administrative Costs	\$ 38,590	\$ 58	\$ 38,648	\$ 8,405	\$ 8,405
Subtotal Administrative Costs	38,590	58	38,648	8,405	8,405
PROGRAM COSTS:					
Training & Technical Assistance	11,966	(239)	11,727	9,431	9,431
Direct Program Activities	129,083	153	129,236	94,303	76,163
Health & Safety	7,755	-	7,755	7,755	24,655
Intake	6,854	-	6,854	6,635	5,750
Outreach	1,067	173	1,240	190	190
Casualty/Liability Insurance	303	-	303	303	304
Major & Minor Equipment	-	-	-	-	-
Workers Compensation	1,134	-	1,134	1,134	1,136
General/Operating Expenses	13,953	-	13,953	13,953	16,075
Subtotal Program Costs	172,115	87	172,202	133,704	133,704
Total Expenditures	\$ 210,705	\$ 145	\$ 210,850	\$ 142,109	\$ 142,109

**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. 15F-2038 (CSBG \$914,435)
CONTRACT PERIOD JANUARY 1, 2015 TO DECEMBER 31, 2015**

	January 1, 2015 through June 30, 2015	July 1, 2015 through Dec. 31, 2015	January 1, 2015 through June 30, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
Revenue						
Grant Revenue	\$ 533,421	\$ -	\$ -	\$ 533,421	\$ -	\$ -
County General Fund Support	181,812	-	-	181,812	-	-
Accrued Grant Revenue	-	-	-	-	-	-
Deferred Grant Revenue	(76,204)	-	-	(76,204)	-	-
Interest income	-	-	-	-	-	-
Other Income	-	-	-	-	-	-
Total Revenue	<u>\$ 639,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639,029</u>	<u>\$ -</u>	<u>\$ -</u>
Expenditures						
ADMINISTRATIVE COSTS:						
Salaries and Wages	\$ 67,990	\$ -	\$ -	\$ 67,990	\$ 47,302	\$ 94,605
Fringe Benefits	46,191	-	-	46,191	35,191	70,383
Operating Expenses & Equipment	26,626	-	-	26,626	28,411	56,821
Out-of-State Travel	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-
Other Costs	19,631	-	-	19,631	17,420	34,839
Subtotal Administrative Costs	<u>160,438</u>	<u>-</u>	<u>-</u>	<u>160,438</u>	<u>128,324</u>	<u>256,648</u>
PROGRAM COSTS:						
Salaries and Wages	211,530	-	-	211,530	156,690	313,380
Fringe Benefits	131,062	-	-	131,062	101,467	202,933
Operating Expenses & Equipment	104,071	-	-	104,071	53,805	107,611
Out-of-State Travel	-	-	-	-	-	-
Subcontractor Services	-	-	-	-	-	-
Other Costs	31,928	-	-	31,928	16,931	33,863
Subtotal Program Costs	<u>478,591</u>	<u>-</u>	<u>-</u>	<u>478,591</u>	<u>328,893</u>	<u>657,787</u>
Total Expenditures	<u>\$ 639,029</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 639,029</u>	<u>\$ 457,217</u>	<u>\$ 914,435</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. 15B-3035 (HEAP/ECIP - \$957,036)
CONTRACT PERIOD JANUARY 1, 2015 THROUGH JANUARY 31, 2016**

	January 1, 2015 through June 30, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>				
Grant Revenue	\$ 169,612	\$ 169,612	\$ -	\$ -
County General Fund Support	42,377	42,377	-	-
Accrued Grant Revenue	82,554	82,554	-	-
Total Revenue	<u>\$ 294,543</u>	<u>\$ 294,543</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>				
ADMINISTRATIVE COSTS:				
Administrative Costs	<u>\$ 75,095</u>	<u>\$ 75,095</u>	<u>\$ 65,251</u>	<u>\$ 222,521</u>
Subtotal Administrative Costs	<u>75,095</u>	<u>75,095</u>	<u>65,251</u>	<u>222,521</u>
PROGRAM COSTS:				
Assurance 16	88,047	88,047	55,514	238,278
Intake	62,392	62,392	62,392	224,116
Outreach	33,327	33,327	33,327	125,600
Training & Technical Assistance	-	-	-	40,381
ECIP				
Cooling Services	-	-	-	3,500
Heating Services	-	-	-	4,600
Water Heater Services	-	-	-	1,940
Other Costs - Permits / Diagnostics	-	-	-	1,000
Wood/Propane/Oil Payments	4,500	4,500	4,500	10,000
SWEATS	-	-	-	-
HEAP				
Wood/Propane/Oil Payments	4,500	4,500	4,500	10,000
Liability/Casualty Insurance	-	-	-	1,500
Major Vehicle and Equipment - More than \$5,000	-	-	-	-
Minor Vehicle and Equipment - Less than \$5,000	-	-	-	-
Workers Compensation Insurance	-	-	-	6,300
General Operating Expense	16,837	16,837	16,837	45,000
Automation Supplemental	9,845	9,845	9,845	22,300
Subtotal Program Costs	<u>219,448</u>	<u>219,448</u>	<u>186,915</u>	<u>734,515</u>
Total Expenditures	<u>\$ 294,543</u>	<u>\$ 294,543</u>	<u>\$ 252,166</u>	<u>\$ 957,036</u>

*Credit will be used to offset future expense

**COUNTY OF SAN JOAQUIN
LIHEAP CONTRACTS
SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUE AND EXPENDITURES
CSD CONTRACT NO. 15B-3035 (WEATHERIZATION - \$1,188,503)
CONTRACT PERIOD JANUARY 1, 2015 THROUGH JANUARY 31, 2016**

	January 1, 2015 through June 30, 2015	Total Audited Costs	Total Reported Expenses	TOTAL BUDGET
<u>Revenue</u>				
Grant Revenue	\$ 106,201	\$ 106,201	\$ -	\$ -
County General Fund Support	14,381	14,381	-	-
Accrued Grant Revenue	98,596	98,596	-	-
Deferred Grant Revenue	-	-	-	-
Interest Income	-	-	-	-
Other Revenue	-	-	-	-
Grant Revenues Rolled over from Prior Contract	585	585	-	-
	<u>\$ 219,763</u>	<u>\$ 219,763</u>	<u>\$ -</u>	<u>\$ -</u>
<u>Expenditures</u>				
PROGRAM COSTS:				
Intake	\$ 6,437	\$ 6,437	\$ 6,437	\$ 95,080
Outreach	12,797	12,797	12,797	59,425
Training & Technical Assistance	4,078	4,078	4,078	59,425
Direct Program Activities	179,327	179,327	164,361	859,455
Liability Insurance	-	-	-	3,000
Major Vehicle and Equipment - More than \$5,000	-	-	-	-
Minor Vehicle and Equipment - Less than \$5,000	5,295	5,295	5,295	-
Workers Compensation	-	-	-	10,600
General Operating Expense	11,829	11,829	11,829	101,518
	<u>\$ 219,763</u>	<u>\$ 219,763</u>	<u>\$ 204,797</u>	<u>\$ 1,188,503</u>