

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SINGLE AUDIT REPORT
(UNIFORM GUIDANCE)**

FOR THE FISCAL YEAR ENDED JUNE 30, 2016

COUNTY OF SAN JOAQUIN, CALIFORNIA

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INDEPENDENT AUDITORS' 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

To the Honorable Board of Supervisors
County of San Joaquin
Stockton, California

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Joaquin, California (County) as of and for the year ended June 30, 2016, 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, 2016. Our report includes an emphasis of matter describing the County's implementation of GASB Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 80, *Blending Requirements for Certain Component Units- an Amendment of GASB Statement No. 14*, and GASB Statement No. 82, *Pension Issues – an Amendment of GASB Statements No. 67, No. 68, and No. 73*, effective July 1, 2015. Our report also includes an emphasis of matter regarding a change in reporting entity and prior period adjustments for the correction of errors. Our report also includes a reference to other auditors who audited the financial statements of the Health Plan of San Joaquin and the San Joaquin County Economic Development Association as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors. The financial statements of the San Joaquin County Economic Development Association were not audited in accordance with *Government Auditing Standards*, and accordingly, this report does not include reporting on internal control over financial reporting or instances of reportable noncompliance associated with the San Joaquin County Economic Development Association.

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.

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, we identified certain deficiencies in internal control that we consider to be material weaknesses.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider that deficiencies described in the accompany schedule of findings and questioned costs as items 2016-004 and 2016-005 to be material weaknesses.

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. We consider the deficiencies described in the accompanying schedule of findings and questioned costs as items 2016-001, 2016-002, 2016-003, 2016-006, and 2016-007 to be significant deficiencies.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

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. The County's responses were not subjected to the auditing procedures applied in the audit of the financial statements 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 the results of that testing, and not to provide an opinion on the effectiveness of the entity'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.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
December 30, 2016



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE;
AND SUPPLEMENTAL SCHEDULES OF OFFICE OF CALIFORNIA STATE DEPARTMENT
OF AGAING GRANTS AND CALIFORNIA DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT**

To the Honorable Board of Supervisors
County of San Joaquin
Stockton, California

Report on Compliance for Each Major Federal Program

We have audited the County of San Joaquin, California's (County) compliance with the types of compliance requirements described in the *OMB 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, 2016. The County's major federal programs are identified in the summary of auditors' 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.

Auditors' 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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.

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, 2016.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance, which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying schedule of findings and questioned costs as items 2016-008 through 2016-018. 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 responses.

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 the Uniform Guidance, 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 and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying schedule of findings and questioned costs referenced as items 2016-008 through 2016-011, 2016-013 through 2016-015, and 2016-017 through 2016-018 that we consider to be significant deficiencies.

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

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 the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Supplemental Schedule of the Office of California State Department of Aging Grants and Supplement Schedule of the California Department of Community Services and Developments

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2016, 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, 2016, which contained unmodified opinions on those financial statements. Our report includes an emphasis of matter describing the County's implementation of GASB Statement No. 72, *Fair Value Measurement and Application*, GASB Statement No. 80, *Blending Requirements for Certain Component Units - an Amendment of GASB Statement No. 14*, and GASB Statement No. 82, *Pension Issues - an Amendment of GASB Statements No. 67, No. 68, and No. 73*, effective July 1, 2015. Our report also includes an emphasis of matter regarding a change in reporting entity and prior period adjustments for the correction of errors. Our report also includes a reference to other auditors who audited the financial statements of the Health Plan of San Joaquin and the San Joaquin County Economic Development Association as described in our report on the County's financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. The Supplemental Schedules of Office of California State Department of Aging Grants and Department of Community Services and Development Grants are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 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 and the supplemental schedules of the Office of California State Department of Aging Grants and Department of Community Services and Development are fairly stated in all material respects in relation to the financial statements as a whole.

Vavrinik, Trine, Day & Co. LLP

Sacramento, California
March 30, 2017

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number	Federal Expenditures	Passed Through to Subrecipients
United States Department of Agriculture				
Direct Programs:				
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth - Regulatory (LBAM-R)	10.025	15-8506-1164-CA	\$ 20,156	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Regulatory	10.025	15-8506-1164-CA	6,636	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth - Regulatory	10.025	15-8506-1164-CA	1,111	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Detection	10.025	15-8506-1164-CA	4,790	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Trapping	10.025	15-8506-1164-CA	2,659	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Trapping	10.025	15-8506-1164-CA	4,790	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Detection	10.025	15-8506-1164-CA	3,999	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Trapping	10.025	15-8506-1164-CA	4,357	
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth - Regulatory	10.025	16-8506-1164-CA	323	
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid (ACP) Detection	10.025	15-8506-1211-CA	33,252	
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid	10.025	15-8506-1211-CA	10,305	
Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid (ACP) Detection	10.025	16-8506-1211-CA	126,123	
Plant and Animal Disease, Pest Control, and Animal Care - European Grape Vine Moth (EGVM) Detection	10.025	15-8506-1317-CA	80,910	
Plant and Animal Disease, Pest Control, and Animal Care - European Grape Vine Moth (EGVM) Detection	10.025	15-8506-1317-CA	48,632	
Plant and Animal Disease, Pest Control, and Animal Care - European Grape Vine Moth (EGVM) Detection	10.025	15-8506-0689-CA	218,594	
Plant and Animal Disease, Pest Control, and Animal Care - Asian Defoliating Moth (Pest Detection/Emergency Projects)	10.025	15-8506-0689-CA	10,593	
Plant and Animal Disease, Pest Control, and Animal Care - Exotic Fruit Fly (Pest Detection/Emergency Projects)	10.025	15-8506-0934-GR	263,214	
Plant and Animal Disease, Pest Control, and Animal Care - Glassywinged Sharpshooter (GWSS)	10.025	15-8506-0484-CA	287,027	
Plant and Animal Disease, Pest Control, and Animal Care - Glassy-winged Sharpshooter (GWSS)	10.025	16-8506-0484-CA	245,212	
Plant and Animal Disease, Pest Control, and Animal Care - Pytophthora Ramorum (SOD)	10.025	15-8506-0572-CA	15,491	
Subtotal Plant and Animal Disease, Pest Control, and Animal Care			<u>1,388,174</u>	
Technical Assistance for Specialty Crops Program - Light Brown Apple Moth - Trapping (LBAM)	10.604	2013-37	4,043	
Child Nutrition Cluster:				
School Breakfast Program (SBP)	10.553	02526-SN-39-R	169,233	
Passed through California Department of Health Services:				
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557	15-10111	2,073,531	
Supplemental Nutrition Assistance Program (SNAP) Cluster:				
Passed through California Department of Aging:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	SP-1415-11	30,985	
Passed through California Department of Health Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	13-20531	933,769	\$ 44,728
Passed through California Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	CFL 15/16-26	9,969,861	
Subtotal SNAP			<u>10,934,615</u>	<u>44,728</u>
Passed through California Department of Social Services:				
Food Distribution Cluster:				
Emergency Food Assistance Program	10.568	10-6057 (FFY 14-15)	42,254	
Emergency Food Assistance Program	10.568	10-6057 (FFY 2015-16)	104,941	
Emergency Food Assistance Program - Commodities EFAP In-Kind Food	10.568	10-6057 (FFY 15-16)	1,223,760	
Subtotal Food Distribution Cluster			<u>1,370,955</u>	
Passed through California Department of Aging:				
Senior Farmers Market Nutrition Program	10.576	2015	5,020	
Senior Farmers Market Nutrition Program	10.576	2016	10,800	
Subtotal Senior Farmers Market Nutrition Program			<u>15,820</u>	
Total United States Department of Agriculture			<u>15,956,371</u>	<u>44,728</u>
United States Department of Commerce				
Direct Programs:				
Economic Development Cluster:				
Economic Adjustment Assistance - Revolving Loan Fund - Bank of Stockton	11.307	07-19-01936	6,490,474	
Total United States Department of Commerce			<u>6,490,474</u>	<u>-</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number	Federal Expenditures	Passed Through to Subrecipients
United States Department of Housing and Urban Development				
Direct Programs:				
Community Development Block Grants/Entitlement Grants Cluster:				
Community Development Block Grants/Entitlement Grants - City of Escalon	14.218	ESC-15-04	5,000	
Community Development Block Grants/Entitlement Grants - City of Lathrop	14.218	LTA-15-04	1,847	
Community Development Block Grants/Entitlement Grants - City of Manteca	14.218	MAN-15-04	4,472	
Community Development Block Grants/Entitlement Grants - City of Ripon	14.218	RIP-15-07	1,400	
Community Development Block Grants/Entitlement Grants - City of Tracy	14.218	TRA-15-10	9,000	
Community Development Block Grants/Entitlement Grants	14.218	SJC-15-16	10,000	
Community Development Block Grants/Entitlement Grants	14.218	B-10-UC-06-0009	20,012	
Community Development Block Grants/Entitlement Grants	14.218	B-12-UC-06-0009	16,063	15,381
Community Development Block Grants/Entitlement Grants	14.218	B-13-UC-06-0009	104,641	97,423
Community Development Block Grants/Entitlement Grants	14.218	B-14-UC-06-0009	1,136,018	509,161
Community Development Block Grants/Entitlement Grants	14.218	B-15-UC-06-0009	599,049	183,547
Community Development Block Grants/Entitlement Grants - NSP Loan Payments	14.218	Program Income	1,647	
Community Development Block Grants/Entitlement Grants - Loans	14.218	Loans	9,032,500	
Community Development Block Grants/Entitlement Grants - Loan Payments / Forgiven	14.218	Loans - Payments/Forgiveness	76,737	
Community Development Block Grants/Entitlement Grants - Loan Forgiveness	14.218	Loans - Forgiveness	24,245	
Subtotal Community Development Block Grants/Entitlement Grants Cluster			<u>11,042,631</u>	<u>805,512</u>
Emergency Solutions Grants Program	14.231	S-13-UC-06-0009	4,806	4,806
Emergency Solutions Grants Program	14.231	S-14-UC-06-0009	31,246	31,246
Emergency Solutions Grants Program	14.231	S-15-UC-06-0009	149,997	149,997
Subtotal Emergency Solutions Grants Program			<u>186,049</u>	<u>186,049</u>
Continuum of Care Program	14.267	0, 02-03	112,280	
Continuum of Care Program	14.267	CA0247/248/249/250/251/252/0761/762/763/0902/L 9T111303/111304&1305	410,004	124,448
Continuum of Care Program	14.267	CA0247/248/249/250/251/252/0761/762/763/0902/L 9T111404/111405&111406	1,741,417	1,741,417
Continuum of Care Program	14.267	CA0248/250/251/252/0761/762/763/0902/L9T11150 5/111506&111507	7,853	
Subtotal Continuum of Care Program			<u>2,271,554</u>	<u>1,865,865</u>
Shelter Plus Care 2013 SPC-C R7	14.238	CA0253L9T111306	257,602	257,602
Shelter Plus Care 2013 SPC-C R8	14.238	CA0253L9T111407	1,798,091	1,798,091
Shelter Plus Care 2010 SPC-5	14.238	CA0835C9T110900	33,313	33,313
Shelter Plus Care 2010 SPC-6	14.238	CA0976C9T111000	77,522	32,261
Subtotal Shelter Plus Care			<u>2,166,528</u>	<u>2,121,267</u>
HOME Investment Partnerships Program	14.239	M09-UC-06-0009	345,311	
HOME Investment Partnerships Program	14.239	M09-UC-06-0009	262,918	
HOME Investment Partnerships Program	14.239	M13-UC-06-0009	29,891	
HOME Investment Partnerships Program	14.239	M14-UC-06-0009	44,986	
HOME Investment Partnerships Program - Loan	14.239	Loans	4,712,003	
Subtotal HOME Investment Partnerships Program			<u>5,395,109</u>	
Passed through California Department of Health Services: Housing Opportunities for People with AIDS - HOPWA	14.241	13-20430	282,634	
Total United States Department of Housing and Urban Development			<u>21,344,505</u>	<u>4,978,693</u>
United States Department of Justice				
Direct Programs:				
State Criminal Alien Assistance Program (SCAAP)	16.606	N/A	86,538	
Public Safety Partnership and Community Policing Grants	16.710	N/A	234,691	
Second Chance Act Reentry Initiative	16.812	2015-RW-BX-0008 (Year 1)	122,384	
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	2015-DJ-BX-0679	177,000	
Passed through California Governors Office of Emergency Services: Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	BSCC 604-14	383,400	
Edward Byrne Memorial Justice Assistance Grant Program (JAG)	16.738	BSCC 604-15	441,877	
Subtotal Edward Byrne Memorial Justice Assistance Grant Program			<u>1,002,277</u>	
Direct Programs:				
ARRA - Edward Byrne Memorial Competitive Grant Program - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2015-47	55,268	
ARRA - Edward Byrne Memorial Competitive Grant Program - Drug Enforcement Admin Domestic Cannabis Eradication	16.808	2016-44	20,994	
Subtotal ARRA - Edward Byrne Memorial Competitive Grant Program			<u>76,262</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number	Federal Expenditures	Passed Through to Subrecipients
United States Department of Justice (Continued)				
Passed through California Governors Office of Emergency Services:				
Juvenile Accountability Block Grants (JABG) - Transition-Age Youth Grounds for Recovery	16.523	2013-RW-BX0006 (Year 2)	163,948	
Passed through Board of State and Community Corrections:				
Juvenile Accountability Block Grants (JABG) - Peacekeeper Enhancement	16.523	BSCC #179-15	36,540	
Subtotal Juvenile Accountability Block Grants (JABG)			<u>200,488</u>	
Juvenile Justice and Delinquency Prevention_Allocation to States - Reducing Racial & Ethnic Disparities (RRED)	16.540	BSCC #395-15 - Year 1	83,575	
Juvenile Justice and Delinquency Prevention_Allocation to States - Reducing Racial & Ethnic Disparities (RRED)	16.540	BSCC #395-14 - Year 2	58,023	
Subtotal Reducing Racial & Ethnic Disparities (RRED)			<u>141,598</u>	
Passed through California Governors Office of Emergency Services:				
Crime Victim Assistance	16.575	VCGC-2057	646,819	
Crime Victim Assistance	16.575	VW15340390	751,243	
Subtotal Crime Victim Assistance			<u>1,398,062</u>	
ARRA - Violence Against Women Formula Grants	16.588	PU14050390 (YEAR 2)	27,812	
ARRA - Violence Against Women Formula Grants	16.588	PU15060390 (YEAR 1)	72,427	
Subtotal ARRA - Violence Against Women Formula Grants			<u>100,239</u>	
Grants for Outreach and Services to Underserved Populations (Unserved/Underserved Advocacy Outreach Program)	16.889	UV14050390	138,456	
Total United States Department of Justice			<u>3,500,995</u>	<u>-</u>
United States Department of Labor				
Passed through California Department of Aging:				
Senior Community Service Employment Program	17.235	TV-1516-11	127,763	
Passed through California Employment Development Department:				
WIOA National Dislocated Worker Grants / WIA National Emergency Grants - DW Job-Driven Neg (401)	17.277	N/A	336,652	
Workforce Investment Act / Workforce Innovation and Opportunity Act (WIA/WIOA) Cluster:				
WIA/WIOA Adult Program - WIOA Adult	17.258	K698393	216,369	
WIA/WIOA Adult Program - WIOA Adult	17.258	K698393	1,777,744	
WIA/WIOA Adult Program - WIA Adult	17.258	K594792	740,698	
Subtotal WIA/WIOA Adult Program			<u>2,734,811</u>	
WIA/WIOA Youth Activities - WIA Youth	17.259	K594792	774,767	
WIA/WIOA Youth Activities - WIOA Youth	17.259	K698393	1,973,333	997,724
Subtotal WIA/WIOA Youth Activities			<u>2,748,100</u>	<u>997,724</u>
WIA/WIOA Dislocated Worker Formula Grants - Additional Assistance (1013)	17.278	K481049	149,462	
WIA/WIOA Dislocated Worker Formula Grants - WIOA Rapid Response Layoff Aversion. (292)	17.278	K698393	15,631	
WIA/WIOA Dislocated Worker Formula Grants - WIOA Rapid Response Layoff Aversion (293)	17.278	K698393	86,152	
WIA/WIOA Dislocated Worker Formula Grants	17.278	K594792	357,579	
WIA/WIOA Dislocated Worker Formula Grants	17.278	K698393	423,285	
WIA/WIOA Dislocated Worker Formula Grants	17.278	K594792	518,000	
WIA/WIOA Dislocated Worker Formula Grants	17.278	K698393	1,491,277	6,898
WIA/WIOA Dislocated Worker Formula Grants - WIOA Rapid Response (540)	17.278	K698393	56,563	
WIA/WIOA Dislocated Worker Formula Grants - WIA Rapid Response (541)	17.278	K594792	46,021	
WIA/WIOA Dislocated Worker Formula Grants - WIOA Rapid Response (541)	17.278	K698393	235,821	
Subtotal WIA/WIOA Dislocated Worker Formula Grants			<u>3,379,791</u>	<u>6,898</u>
Subtotal WIA/WIOA Cluster			<u>8,862,702</u>	<u>1,004,622</u>
Total United States Department of Labor			<u>9,327,117</u>	<u>1,004,622</u>
United States Department of Transportation				
Direct Programs:				
Airport Improvement Program - Rehabilitate Terminal Apron	20.106	3-06-0250-31-2014	207,565	
Airport Improvement Program - Wildlife Hazard Assessment Study	20.106	3-06-0250-32-2013	31,395	
Airport Improvement Program - Rehabilitate Runway and Taxiway Lighting	20.106	3-06-0250-33	37,986	
Airport Improvement Program - Pavement Maintenance Management Program	20.106	3-06-0250-34	145,056	
Airport Improvement Program - Airport Layout Plan	20.106	3-06-0250-35	271,980	
Subtotal Airport Improvement Program			<u>693,982</u>	

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number	Federal Expenditures	Passed Through to Subrecipients
United States Department of Transportation (Continued)				
Passed through California Department of Transportation (CALTRANS):				
Highway Planning and Construction Cluster:				
Highway Planning and Construction - Wildwood Road over Temple Creek	20.205	BRLO-5929 (217)	109,538	
Highway Planning and Construction - Victory Road over Lone Tree Creek	20.205	BRLO-5929 (216)	99,212	
Highway Planning and Construction - Stanley Road over Little Johns Creek	20.205	BPMP-5929(224)	32,589	
Highway Planning and Construction - Van Allen Road over S. Little Johns Creek	20.205	BPMP-5929(226)	32,277	
Highway Planning and Construction - Mariposa Road over S. Little Johns Creek	20.205	BPMP-5929(227)	57,469	
Highway Planning and Construction - Austin Rd over N. Fork of Little Johns Creek	20.205	BPMP-5929(223)	35,758	
Highway Planning and Construction - Bacon Island Rd. over Middle River	20.205	BPMP-5929(212)	(7,544)	
Highway Planning and Construction - McHenry Ave. Bridge Replacement	20.205	BRLS-5929 (166)	603,919	
Highway Planning and Construction - McHenry Ave. Bridge Replacement	20.205	BRLS-5929 (167)	56,521	
Highway Planning and Construction - Escalon Belota Traffic Signal	20.205	HRRRL-5929(207)	270	
Highway Planning and Construction - Escalon Belota Rd over Mormon Slough	20.205	BRLS-5929(192)	73,419	
Highway Planning and Construction - Peltier Road Bridge No. 29C-037 Rehabilitation	20.205	BRLS-5929(237)	15,527	
Highway Planning and Construction - Bollea Road over Bear Creek Bridge #29C0413	20.205	BRLO-5929(236)	92,620	
Highway Planning and Construction - Buckman Road Bridge No. 29C-307 Rehabilitation	20.205	BRLO-5929(241)	7,606	
Highway Planning and Construction - Eight Mile Road Bridge No. 29C-219 Rehabilitation	20.205	BRLS-5929(233)	32,647	
Highway Planning and Construction - Escalon Bellota Road Bridge No. 29C-038 Replacement	20.205	BRLS-5929(238)	77,232	
Highway Planning and Construction - Escalon Bellota Rd 29C-051 Replacement	20.205	BRLS-5929(276)	26,151	
Highway Planning and Construction - Pezzi Road Bridge No. 29C-199 Rehabilitation	20.205	BRLO-5929(240)	48,663	
Highway Planning and Construction - Sexton Road Bridge No. 29C-319 Replacement	20.205	BRLO-5929(242)	21,589	
Highway Planning and Construction - Walnut Grove Road Bridge No. 29C-131 Replacement	20.205	BRLS-5929(239)	102,536	
Highway Planning and Construction - Wimer Road Bridge No. 29C-303 Rehabilitation	20.205	BRLO-5929(235)	107,974	
Highway Planning and Construction - Develop Bridge PMP - 2011	20.205	BPMP-5929(230)	152	
Highway Planning and Construction - Cotta Road over Upland Canal, Bridge #29C0292	20.205	BRLO-5929(234)	117,453	
Highway Planning and Construction - Lower Sacramento Road Resurfacing	20.205	STPL-5929(244)	(9,455)	
Highway Planning and Construction - Buckman Rd over Duck Creek #29C-0227	20.205	BRLO-5929(245)	23,535	
Highway Planning and Construction - Corral Hollow Road and Valpico Road Traffic Signal	20.205	CML-5929(248)	(21,544)	
Highway Planning and Construction - Intersection of Wilson Way and MacAllen Road	20.205	HSIPL-5929 (232)	619,482	
Highway Planning and Construction - Pedestrian Signal Head Replacement	20.205	HSIPL-5929 (264)	55,265	
Highway Planning and Construction - Wilson Way Improvements	20.205	HSIPL-5929 (265)	(5,446)	
Highway Planning and Construction - Thornton Road Resurfacing - STP	20.205	STPL-5929(268)	424	
Highway Planning and Construction - Walnut Grove Road Resurfacing - STP	20.205	STPL-5929(269)	45,675	
Highway Planning and Construction - Escalon-Bellota Resurfacing CL to Mariposa	20.205	STPL-5929(270)	123,844	
Highway Planning and Construction - Jack Tone Rd (Harney Lne to Jack Tone Rd)	20.205	STPL-5929(271)	58,490	
Highway Planning and Construction - Corral Hollow - High Friction Surface Treatment	20.205	HSIPL-5929(273)	494,464	
Highway Planning and Construction - Movable Span Bridges - Inspection	20.205	BRLS-5929(229)	27,657	
Highway Planning and Construction - McHenry Ave. and River Rd. Traffic Signal	20.205	CML-5929 (247)	362,633	
Highway Planning and Construction - Ninth St (B to D St), Tenth St (B to D St), and Thirteenth St (B to D St)	20.205	CML-5929 (249)	(44,250)	
Highway Planning and Construction - Mariposa Road - Dodds to Escalon Bellota Rd	20.205	STPL-5929(251)	62,581	
Highway Planning and Construction - Mariposa Road - Gawne to Dodds Rd	20.205	STPL-5929(252)	21,370	
Highway Planning and Construction - Peltier Road Improvements	20.205	HSIPL-5929(253)	601,983	
Highway Planning and Construction - Messick Rd Bridge # 29C-274 Replacement	20.205	BRLO-5929(254)	5,124	
Highway Planning and Construction - Benjamin Holt Drive (Interstate Route 5 to Pacific Avenue)	20.205	CML-5929 (255)	9,078	
Highway Planning and Construction - Cherokee Rd (Sanguinetti Lane to Diverting Canal)	20.205	STPCML-5929 (256)	73,355	
Highway Planning and Construction - Bridge Joint Seal Replacement	20.205	BPMP-5929 (257)	23,162	
Highway Planning and Construction - Concrete Bridge Deck Seal Program 2014	20.205	BPMP-5929 (258)	193,126	
Highway Planning and Construction - Bridge Barrier Rail Replacement Program	20.205	BPMP-5929 (259)	58,130	
Highway Planning and Construction - Delta Mendota Bridge Railing Replacement	20.205	BPMP-5929 (260)	54,309	
Highway Planning and Construction - Fine Road Bridge (29C-228)	20.205	BPMP-5929 (261)	2,123	
Highway Planning and Construction - Harney Lane Bridge (29C-341)	20.205	BPMP-5929 (262)	1,984	
Highway Planning and Construction - Concrete Bridge Deck Seal Program 2015	20.205	BPMP-5929 (263)	138,356	
Highway Planning and Construction - Ash St & Mathews Road Resurfacing	20.205	STPL-5929(277)	58,794	
Highway Planning and Construction - West Lane Resurfacing (West Side Only)	20.205	STPL-5929(278)	51,172	
Highway Planning and Construction - Eight Mile Road Resurfacing	20.205	STPL-5929(279)	102,365	
Highway Planning and Construction - Washington Street Resurfacing	20.205	STPL-5929(280)	69,277	
Highway Planning and Construction - Woodward Island Ferry Replacement with a Bridge	20.205	BRNBIF 5929 (154)	295,970	
Subtotal Highway Planning and Construction Cluster			<u>5,296,611</u>	
Passed through California Office of Traffic Safety:				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1542 - YEAR 2	36,641	
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1652 - YEAR 1	106,655	
Subtotal Minimum Penalties for Repeat Offenders for Driving While Intoxicated			<u>143,296</u>	
Total United States Department of Transportation			<u>6,133,889</u>	-
United States Department of Energy				
Passed through California Department of Community Services and Development:				
Weatherization Assistance for Low-Income Persons	81.042	15C-1031	159,600	
Total United States Department of Energy			<u>159,600</u>	-
United States Department of Education				
Passed through California Department of Education:				
Race to the Top - Early Learning Challenge	84.412	S412A120003	1,168,317	
Total United States Department of Education			<u>1,168,317</u>	-

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number	Federal Expenditures	Passed Through to Subrecipients
United States Department of Health and Human Services				
Aging Cluster:				
Passed through California Department of Aging:				
Special Programs for the Aging_Title VII, Chapter 3_Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1516-11	8,568	
Special Programs for the Aging_Title VII, Chapter 2_Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1516-11	32,768	6,284
Special Programs for the Aging_Title III, Part D_Disease Prevention and Health Promotion Services	93.043	AP-1516-11	32,320	32,320
National Family Caregiver Support, Title III, Part E (Special Programs for Aging-Title III E, including administration)	93.052	AP-1516-11	271,650	81,700
Special Programs for the Aging_Title III, Part B_Grants for Supportive Services and Senior Centers	93.044	AP-1516-11	709,827	277,988
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	AP-1516-11	546,130	
Special Programs for the Aging_Title III, Part C_Nutrition Services	93.045	AP-1516-11	487,247	159,872
Subtotal Special Programs for the Aging_Title III, Part C			1,033,377	159,872
Nutrition Services Incentive Program/USDA, C-1	93.053	AP-1516-11	68,509	
Nutrition Services Incentive Program/USDA, C-2	93.053	AP-1516-11	96,027	
Subtotal Nutrition Services Incentive Program			164,536	
Subtotal Aging Cluster			2,253,046	437,860
Passed through California Department of Health Care Services:				
Public Health Emergency Preparedness	93.069	14-10537	852,913	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness Aligned Cooperative Agreements	93.074	14-10538	320,362	
Chlamydia/STD - CAPP/CTSP, STD - CORE	93.15-10265	15-10265	2,708	
Medicaid Cluster:				
Medical Assistance Program - Child Lead Poisoning Prevention Program	93.778	14-0032	64,515	
Medical Assistance Program - Medi-Cal Administrative Activities (MAA & TCM)	93.778	13-90013	248,392	
Medical Assistance Program - Child Health Disability Prevention	93.778	CHDP Admin	409,478	
Medical Assistance Program - Children's Medical Services - (PHS)	93.778	B-15-16	2,116,858	535,219
Subtotal Medicaid Cluster			2,839,243	535,219
Medicare Transitional Drug Assistance Program for States	93.15-10499	15-10499	2,439	
HIV Care Formula Grants - Comprehensive AIDS Resources Emergency	93.917	13-20071 A03	296,501	
HIV Care Formula Grants - HIV Prevention	93.917	13-20251 A01	127,004	
HIV Care Formula Grants - Minority AIDS Initiative	93.917	13-20071 A03	16,557	
Subtotal HIV Care Formula Grants			440,062	
HIV Demonstration, Research, Public and Professional Education Projects	93.941	13-20155	8,594	
Assistance Programs for Chronic Disease Prevention and Control - Lifetime of Wellness	93.945	14-10716A01	333,870	
Maternal and Child Health Services Block Grant to the States - Black Infant Health Program	93.994	Allocation No. 201539	469,313	
Maternal and Child Health Services Block Grant to the States - Maternal Child Health	93.994	Allocation No. 201539	631,324	
Subtotal Maternal and Child Health Services Block Grant			1,100,637	
Adolescent Family Life Program_Demonstration Projects	93.995	Allocation No. 201539	167,043	
Passed through California Department of Health Care Services:				
Substance Abuse and Mental Health Services_Projects of Regional and National Significance - San Joaquin Adult Reentry Drug Court Project	93.243	1H79T1024205-01	151,575	
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) - Discretionary	93.959	2015 Award	1,597,735	
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) - HIV Set Aside	93.959	2015 Award	70,048	
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) - Prevention	93.959	2015 Award	380,114	
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) - Prevention	93.959	2016 Award	325,957	
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) - Friday Night Live - Club Live	93.959	2015 Award	11,650	
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) - Friday Night Live - Club Live	93.959	2016 Award	20,752	
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) - Adolescent/Youth Treatment Program	93.959	2015 Award	16,737	
Subtotal Block Grants for Prevention and Treatment of Substance Abuse (SAPT)			2,422,993	
Passed through California Department of Community Services & Development:				
Low-Income Home Energy Assistance Program (LIHEAP)	93.568	15B-3035	492,360	
Low-Income Home Energy Assistance Program (LIHEAP)	93.568	15B-3035	896,325	363,820
Low-Income Home Energy Assistance Program (LIHEAP)	93.568	16B-4034	144,251	
Low-Income Home Energy Assistance Program (LIHEAP)	93.568	16B-4034	234,554	
Subtotal Low-Income Home Energy Assistance Program			1,767,490	363,820
Community Services Block Grant (CSBG) Discretionary	93.569	15F-2038	457,218	
Community Services Block Grant (CSBG) Discretionary	93.569	16F-5038	485,171	
Subtotal Community Services Block Grant			942,389	
Passed through California Department of Mental Health:				
Projects for Assistance in Transition from Homelessness	93.150	N/A	238,048	
Block Grants for Community Mental Health Services	93.958	N/A	1,424,597	
Passed through California Department of Social Services:				
Stephanie Tubbs Jones Child Welfare Services Program IV - B	93.645	N/A	583,285	102,076
Stephanie Tubbs Jones Child Welfare Services Program - C-IV - ISAWS (Automation Projects) (CMIPS)	93.645	NA	10,680	
Subtotal Stephanie Tubbs Jones Child Welfare Services Program			593,965	102,076

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

Federal Grantor/Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Entity Identifying Number or Grant Number	Federal Expenditures	Passed Through to Subrecipients
United States Department of Health and Human Services (Continued)				
Passed through California Department of Social Services (Continued):				
Foster Care_Title IV-E Probation IV - E (HSA Admin)	93.658	N/A	639,258	
Foster Care_Title IV-E - HCPCFC (PHS)	93.658	CMS ALLOCATION	423,717	
Foster Care_Title IV-E Licensing	93.658	N/A	190,299	
Foster Care_Title IV-E	93.658	N/A	216,789	
Foster Care_Title IV-E EA	93.658	N/A	1,467,006	
Foster Care_Title IV-E	93.658	N/A	11,140,040	5,500,010
Foster Care_Title IV-E CWS	93.658	N/A	5,417,950	
Foster Care_Title IV-E Non CWS	93.658	N/A	349,095	
Subtotal Foster Care_Title IV-E			<u>19,844,154</u>	<u>5,500,010</u>
Adoption Assistance	93.659	N/A	8,740,761	
Adoption Assistance	93.659	N/A	1,265,985	
Adoption Assistance - Title IV-E Refugee Cash Assistance	93.659	N/A	32,030	
Subtotal Adoption Assistance			<u>10,038,776</u>	
Social Services Block Grant CWS Title XX	93.667	N/A	1,170,876	1,125,495
Social Services Block Grant Title XX	93.667	N/A	1,048,484	
Subtotal Social Services Block Grant			<u>2,219,360</u>	<u>1,125,495</u>
Chafee Foster Care Independence Program - ILP	93.674	N/A	330,233	
Guardianship Assistance - FedGap	93.090	N/A	384,208	
Guardianship Assistance - KIN-GAP IV-E Admin	93.090	N/A	12,372	
Subtotal Guardianship Assistance			<u>396,580</u>	
Promoting Safe and Stable Families	93.556	N/A	690,723	367,895
Temporary Assistance for Needy Families (TANF) Cluster:				
Temporary Assistance for Needy Families (TANF) - CalWORKs Asst	93.558	N/A	20,702,239	10,086,754
Temporary Assistance for Needy Families (TANF) - CalWORKs CEC Programs	93.558	N/A	29,941,302	
Temporary Assistance for Needy Families (TANF) - CWS	93.558	N/A	4,941,464	
Subtotal TANF Cluster			<u>55,585,005</u>	<u>10,086,754</u>
Child Support Enforcement	93.563	90FD0200-01-00	50,478	
Child Support Enforcement	93.563	N/A	9,304,598	
Subtotal Child Support Enforcement			<u>9,355,076</u>	
Refugee and Entrant Assistance_State Administered Programs	93.566	N/A	57,187	
Total United States Department of Health and Human Services			<u>114,379,068</u>	<u>18,639,433</u>
Corporation for National and Community Service				
Direct Programs:				
Retired & Senior Volunteer Program	94.002	15SRPCA006 (4/1/16 - 3/31/17)	12,235	
Retired & Senior Volunteer Program	94.002	15SRPCA006 (4/1/15 - 3/31/16)	22,750	
Subtotal Retired & Senior Volunteer Program			<u>34,985</u>	
Total Corporation for National and Community Service			<u>34,985</u>	<u>-</u>
Executive Office of the President				
Direct Programs:				
High Intensity Drug Trafficking Area Program - Central Valley	95.001	G15CV00002A	20,185	
Total Executive Office of the President			<u>20,185</u>	<u>-</u>
Social Security Administration				
Direct Programs:				
Social Security_Research and Demonstration - SSI Suspensions Report	96.007	per Sec 1611(e)(1)(A) of Soc Sec Act	37,000	
Total Social Security Administration			<u>37,000</u>	<u>-</u>
United States Department of Homeland Security				
Passed through California Department of Boating and Waterways:				
Boating Safety Financial Assistance	97.012	C8957104 (Equipment Grant)	5,973	
Passed through United Way:				
Emergency Food & Shelter National Board Program - United Way	97.024	Phase 33, ID# 0860000-008 (FFY 2014-15)	32,787	
Passed through California Governors Office of Emergency Services:				
Emergency Management Performance Grants	97.042	2014-0070	56,293	
Emergency Management Performance Grants	97.042	2015-0049	221,634	
Emergency Management Performance Grants	97.042	2013-0047	136,189	
Emergency Management Performance Grants	97.042	2014-0070	56,293	
Emergency Management Performance Grants	97.042	2015-0049	221,634	
Subtotal Emergency Management Performance Grants			<u>692,043</u>	
Port Security Grant Program	97.056	DHS-14-GPD-056-000-01	262,500	
State Homeland Security Grant - FY 2014	97.067	2014-00093 ID #077-00000	768,228	50,000
Total United States Department of Homeland Security			<u>1,761,531</u>	<u>50,000</u>
Total Expenditures of Federal Awards			<u>\$ 180,314,037</u>	<u>\$ 24,717,476</u>

See accompanying notes to the Schedule of Expenditures of Federal Awards

COUNTY OF SAN JOAQUIN, CALIFORNIA

**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

NOTE 1 – GENERAL

The accompanying schedule of expenditures of federal awards (Schedule) includes the federal award activity of the County of San Joaquin, California (County) under programs of the federal government for the year ended June 30, 2016. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting for the governmental funds and the accrual basis of accounting for the proprietary funds. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior year.

NOTE 3 – INDIRECT COST RATE

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 4 – PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has 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 5 – FEDERAL CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The CFDA numbers included in this report were determined based on the program name, review of grant contract information, and the Office of Management and Budget's Catalog of Federal Domestic Assistance.

COUNTY OF SAN JOAQUIN, CALIFORNIA

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

NOTE 6 – OUTSTANDING LOANS OF FEDERAL FUNDS

The following schedule presents the amount of outstanding loans receivable by CFDA number. All loans with continuing compliance requirements are included on the accompanying Schedule. Loans outstanding at the beginning of the year and loans made during the year are included in the federal expenditures presented on the Schedule.

The balance of loans outstanding at June 30, 2016, consists of:

CFDA No.	Federal Program	Outstanding Loans at June 30, 2016
14.218	Community Development Block Grants/Entitlement Grants	\$ 8,931,518
14.239	HOME Investment Partnerships Program	4,974,921
		<u>\$ 13,906,439</u>

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

I. SUMMARY OF AUDITORS' RESULTS

FINANCIAL STATEMENTS

Type of report auditor issued on whether the financial statements audited were prepared in accordance with GAAP:	<u>Unmodified</u>
Internal control over financial reporting:	
Material weakness(es) identified?	<u>Yes</u>
Significant deficiency(ies) identified?	<u>Yes</u>
Noncompliance material to financial statements noted?	<u>No</u>

FEDERAL AWARDS

Internal control over major federal programs:	
Material weakness(es) identified?	<u>No</u>
Significant deficiency(ies) identified?	<u>Yes</u>

Type of auditors' report issued on compliance for major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major federal programs:

<u>CFDA Numbers</u>	<u>Name of Federal Programs or Clusters</u>
<u>10.561</u>	<u>SNAP Cluster</u>
<u>14.218</u>	<u>Community Development Block Grants/Entitlement Grants Cluster</u>
<u>14.239</u>	<u>HOME Investment Partnerships Program</u>
<u>93.563</u>	<u>Child Support Enforcement</u>

Dollar threshold used to distinguish between Type A and Type B programs: \$ 3,000,000

Auditee qualified as low-risk auditee? Yes

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

FINDING 2016-001

BANK RECONCILIATIONS

Criteria:

Government Auditing Standards note that management is responsible for implementing systems designed to achieve compliance with applicable laws and regulations; and for establishing and maintaining internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported.

Condition:

Significant Deficiency – During the review and understanding of the County’s cash management practices, we identified that there is not a formal review process for the monthly bank reconciliations.

Context:

The condition noted above was noted during review of the County’s cash management processes and procedures.

Cause:

The County did not have a policy in place that requires the review and approval of the monthly bank reconciliations.

Effect:

The risk associated with the lack of formal review is that significant errors or fraud could persist and may not be detected or corrected on a timely basis.

Recommendation:

We recommend that the County implement policies and procedures to ensure that the bank reconciliations are reviewed and the review is documented.

View of Responsible Officials and Planned Corrective Action:

See separate corrective action plan.

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

FINDING 2016-002

SEGREGATION OF DUTIES OVER INVESTMENTS

Criteria:

Government Auditing Standards note that management is responsible for implementing systems designed to achieve compliance with applicable laws and regulations; and for establishing and maintaining internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported.

Condition:

Significant Deficiency – During the review and understanding of the County’s investment practices, we noted that there is no segregation of duties identified in that the same person responsible for making investment purchases is the same person who is also responsible for reconciling and maintaining the records of the investments. We also noted that the County inadvertently purchased commercial paper from an entity that was not on the approved issuer listing, in place at the time of purchase.

Context:

The conditions noted above were noted during review of the County’s investment processes and procedures.

Cause:

The County did not have a policy in place that requires segregation of duties with respect to investment purchases and reconciling and maintaining the records of those investments.

Effect:

As the individual assigned the task of purchasing investments is also involved in the reconciliation and custody of the investments, the deficiency of a second party reconciliation of the investments increases the County’s risk of noncompliance with its investment policies or government code. Additionally, the County inadvertently purchased a commercial paper from an entity that was not on the approved issuer listing.

Recommendation:

We recommend that the County designate a second party to reconcile and maintain custody of the records of the investments. Additionally, we recommend the County revise their investment policy to ensure that all investments are in compliance with the policy.

View of Responsible Officials and Planned Corrective Action:

See separate corrective action plan.

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

FINDING 2016-003

DEPARTMENT BANK ACCOUNTS

Criteria:

Government Auditing Standards note that management is responsible for implementing systems designed to achieve compliance with applicable laws and regulations; and for establishing and maintaining internal control to help ensure that appropriate goals and objectives are met; using resources efficiently, economically, effectively, and equitably, and safeguarding resources; following laws and regulations; and ensuring that management and financial information is reliable and properly reported.

Condition:

Significant Deficiency – During the review and understanding over the cash management process, we noted that there are over 40 individual bank accounts held by various departments of the County. These accounts are not reconciled or reported to the Auditor-Controller’s Office and they are not made aware of any new or closed accounts until the end of the year. There is also no record of authorized signers for these bank accounts.

Context:

The conditions noted above were noted during review of the County’s cash management processes and procedures.

Cause:

The County does not have policies and procedures in place to ensure only necessary bank accounts are opened in external banks by the County departments or that the separate bank accounts are reconciled on a periodic basis and reported to the Auditor-Controller’s Office.

Effect:

The risk associated with numerous bank accounts that are not under the control of the Auditor-Controller is the risk of asset misappropriation. The Auditor-Controller’s Office is not readily aware of the cash movement in each of these accounts.

Recommendation:

We recommend that the County implement policies and procedures to ensure only necessary external bank accounts are maintained by the departments of the County and that there are procedures in place to review the propriety of the outside accounts, including periodic review of basic reconciliations, custody, and maintaining a list of authorized check signers.

View of Responsible Officials and Planned Corrective Action:

See separate corrective action plan.

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

FINDING 2016-004

GENERAL HOSPITAL - FINANCIAL REPORTING AND GENERAL LEDGER

Criteria:

The Hospital should design and implement internal controls over the financial reporting process to ensure the following: (1) that the general ledger undergoes adequate procedures to ensure the proper application of fiscal year cut-off, (2) that the general ledger fiscal year period is closed and related financial statement supporting schedules are prepared and reconcile to the general ledger and (3) that the final trial balance figures are subject to sufficient management review so that balances are presented in accordance with generally accepted accounting principles (GAAP).

Condition:

Material Weakness - During our audit, we noted that the Hospital's accounting system general ledger did not balance. As a result, the Hospital was required to recognize an adjustment of \$11,906,876 to the opening equity accounts in the accounting system to properly balance the accounting system general ledger (e.g. debits equal credits). It is noted the general ledger has been out of balance for several years. Annually, as part of the financial reporting process, an adjustment to the financial statements is required to reconcile the audited opening equity balances to the Hospital's general ledger.

Context:

The Hospital did not take corrective measures to ensure the general ledger was balanced.

Cause:

The Hospital asserted that the cause of the differences may have been the result of transactions posted directly to the equity accounts.

Effect:

The Hospital's general ledger was out of balance by \$11,906,876.

Recommendation:

We recommend that the Hospital implement policies and procedure to ensure the general ledger is properly balanced and that adjustments are not made directly to equity accounts.

Views of Responsible Officials and Planned Corrective Action:

See separate corrective action plan.

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

FINDING 2016-005

GENERAL HOSPITAL - CAPITAL ASSETS MANAGEMENT

Criteria:

Generally accepted accounting principles (GAAP) requires that capital assets should be capitalized and depreciated over their estimated useful lives. The term capital assets includes land, improvements to land, construction in process, easements, buildings, building improvements, vehicles, machinery, equipment, works of art and historical treasures, infrastructure, and all other tangible or intangible assets that are used in operations and that have initial useful lives extending beyond a single reporting period. Depreciation should be reported in the statement of revenues, expenses, and changes in fund net position. In addition, when capital assets are sold, retired or disposed of, the capital asset book value and related accumulated depreciation should be removed from the accounting system, and any resulting gain or loss should be recorded.

Condition:

Material Weakness - We noted that the Hospital maintains an Excel based workbook (“capital asset sub-ledger”) to track capital assets. Spreadsheets within the workbook include a detail listing of capital assets that are placed in service, including the description of the asset, date of purchase, department, useful life, annual depreciation and net book value. Each spreadsheet corresponds to a specific general ledger capital asset and accumulated depreciation account. Annually, the Hospital’s finance department emails each department a listing of capital assets, requesting the department to confirm if the assets are still in service. If the asset is no longer in service, the finance department will remove the asset from the capital asset sub-ledger and prepare a journal entry to remove the asset from the accounting system. The finance department does not require any supporting documentation to evidence the proper approval and disposition of the retired capital asset. As such, the Hospital was unable to confirm whether the disposed capital assets were moved to a different department, sold, salvaged, or scrapped.

As a result of our audit procedures over the disposal of capital assets and the reconciliation of the Excel based workbook to the general ledger, we noted material differences existed between the capital asset balances recorded in the general ledger and the capital asset sub-ledger. The differences were due the Hospital not recording the disposal of the capital assets properly. Instead of removing the full book value and related accumulated depreciation of the retired capital assets, the Hospital was removing only the net book value. This resulted in a significant portion of the book value and related depreciation to remain on the books. Adjustments totaling \$75,388,693 were proposed to properly reduce the book value of the Hospital’s capital assets for assets that were disposed of in prior periods. In additional, offsetting adjustments totaling \$74,908,049 were proposed to reduce the related accumulated depreciation.

Context:

The Hospital’s capital assets and related accumulated depreciation were overstated.

Cause:

The Hospital’s current procedures to reconcile the capital asset sub-ledger are not properly designed, as there were material reconciling differences between the general ledger and the capital asset sub-ledger. In addition, the Hospital does not have policies and procedures requiring the authorization and approval of capital asset disposals.

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

II. FINANCIAL STATEMENT FINDINGS

Effect:

The Hospital's capital assets were materially overstated. A restatement totaling \$75,388,693 was recorded to reduce the book value of the Hospital's capital assets. In addition, adjustments totaling \$74,908,049 were proposed to reduce the related accumulated depreciation.

Recommendation:

The Hospital subsequently adjusted the balances of capital assets for the annual financial statements. We recommend that the Hospital implement policies and procedures to ensure capital assets are recorded properly and in accordance with generally accepted accounting principles. We also recommend that any adjustments or changes to the Hospital's capital asset sub-ledger are properly reviewed, approved, documented and supported. We also recommend that the Hospital finance department initiate the process to perform formal periodic inventories of its capital assets. In addition, procedures should be implemented for the detection of fixed asset impairment.

Views of Responsible Officials and Planned Corrective Action:

See separate corrective action plan.

FINDING 2016-006

GENERAL HOSPITAL - LEASE ACCOUNTING

Criteria:

Governmental Accounting Standards Board (GASB) Statement No. 62 provides the criteria for determining if a lease is a capital lease. To be classified as a capital lease a lessee and a lessor shall consider whether a lease meets any of the following four criteria as part of classifying the lease as a capital lease at its inception:

- *Transfer of ownership.* The lease transfers ownership of the property to the lessee by the end of the lease term.
- *Bargain purchase option.* The lease contains a bargain purchase option.
- *Lease term.* The lease term is equal to 75 percent or more of the estimated economic life of the leased property. However, if the beginning of the lease term falls within the last 25 percent of the total estimated economic life of the leased property, including earlier years of use, this criterion shall not be used for purposes of classifying the lease.
- *Minimum lease payments.* The present value at the beginning of the lease term of the minimum lease payments, excluding that portion of the payments representing executory costs such as insurance, maintenance, and taxes to be paid by the lessor, including any profit thereon, equals or exceeds 90 percent of the excess of the fair value of the leased property to the lessor at lease inception over any related investment tax credit retained by the lessor and expected to be realized by the lessor.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

II. FINANCIAL STATEMENT FINDINGS

The lessee should record a capital lease as an asset and an obligation at an amount equal to the present value at the beginning of the lease term of minimum lease payments during the lease term, excluding that portion of the payments representing executory costs such as insurance and maintenance to be paid by the lessor, together with any gain thereon.

If the lease does not meet any of the four criteria, it should be classified as an operating lease.

Condition:

Significant Deficiency - The Hospital does not have policies and procedures to identify and track both operating and capital leases.

Context:

The Hospital has entered into various leases and should incorporate requirements for financial reporting accordingly.

Cause:

The Hospital was not aware of the requirements relating to accounting for leases.

Effect:

The Hospital has not tracked for financial reporting purposes the initial recording, lease payments, and financial statement disclosures for the operating and capital leases.

Recommendation:

The Hospital should develop policies and procedures to identify all operating and capital leases within the Hospital. Training should be provided to all departments relating to the criteria for capital leases.

Views of Responsible Officials and Planned Corrective Action:

See separate corrective action plan.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

II. FINANCIAL STATEMENT FINDINGS

FINDING 2016-007

GENERAL HOSPITAL - PROCUREMENT

Criteria:

Internal controls should be designed and implemented to ensure expenditures, capital purchases and other disbursement transactions recorded in the general ledger are subject to sufficient and appropriate procurement procedures. These procurement procedures should ensure that the underlying disbursements pertain to valid contracts and agreements that have been properly authorized by designated personnel or governing body that are segregated from the functions of recording accounting transactions and custody functions. In addition, a properly designed procurement process should ensure that executed contracts are executed in accordance with established procurement policies of the Hospital and regulations established by the state, federal and other regulatory agencies as applicable.

Condition:

Significant Deficiency - During our fieldwork, it was observed that a formal procurement policy had not been formally adopted and implemented by the Hospital. Specific procedures over procurement and disbursements were performed to assess the consistency and existence of procurement procedures, where the following exceptions were identified:

- The Hospital was unable to provide evidence that certain purchases had gone through the appropriate competitive bidding, Group Purchase Order (GPO) or sole source pricing requirement. This was noted for 8 of the 40 transactions selected.
- The Hospital was unable to provide evidence of signed requisition forms to support the approval of the purchase. This was noted for 7 of the 40 transactions selected.

Context:

The above condition was identified during our audit procedures to assess the design and implementation of internal controls to mitigate the risk of material misstatement over accounts connected to the procurement process. The Hospital does not have a single master procurement policy that is effectively communicated and followed throughout the entity.

Cause:

The Hospital does not have policies and procedures to ensure adequate monitoring of the procurement requirements and to ensure that all procurements are in compliance with established policies and procedures. The Hospital's decentralized procurement process increases the risk associated with the procurement process.

Effect:

Several exceptions to the current informally adopted procurement procedures were noted. These exceptions increase the risk that disbursement transactions are not supported by agreements that have undergone a consistent procurement process.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

II. FINANCIAL STATEMENT FINDINGS

Recommendation:

We recommend that the Hospital formally adopt a master procurement policy, ensure that this is implemented by management and that it is effectively communicated to personnel involved in the procurement function. In addition we recommend that management design and implement internal controls to ensure conformity with the policy.

Views of Responsible Officials and Planned Corrective Action:

See separate corrective action plan.

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

FINDING 2016-008

Program: Supplemental Nutrition Assistance Program (SNAP) Cluster

CFDA No.: 10.561

Federal Agency: U.S. Department of Agriculture

Passed-through: California Department of Social Services

Award Year: 2015-2016

Compliance Requirement: Subrecipient Monitoring

Criteria:

Per the *June 2016 Compliance Supplement* and Title 2 CFR Section 200.331(a) of the *Uniform Guidance* states that the pass-through entity must identify the award and applicable requirements to the subrecipient with certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award. Additionally, Title 2 CFR 200.331(b) of the *Uniform Guidance* requires a pass-through entity (PTE) to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. This may include consideration of the following factors:

- Subrecipient's prior experience with the same or similar subawards;
- Results of previous audits including whether the subrecipient receives a Single audit in accordance with the *Uniform Guidance*;
- New personnel or system changes;
- Extent of Federal awarding agency monitoring.

Title 2 CFR Section 200.331(f) requires that the pass-through entity verify that every subrecipient is audited as required by Subpart F – *Audit Requirements* when the subrecipient's Federal awards are expended during the respective fiscal year equaled or exceeded the threshold set forth in Section 200.501 – *Audit Requirements*.

Condition Found:

Significant Deficiency, Instances of Non-Compliance – We noted 3 instances out of 3 where the County did not identify all of the required elements of the subaward in accordance with 2 CFR 200.331(a) of the *Uniform Grant Guidance*. In addition, the County did not perform a risk assessment on the program's subrecipients in accordance with 2 CFR 200.331(b) of the *Uniform Guidance*.

Of the 3 subrecipients, we noted that one (1) did not require a Single Audit based on the claims made to the County by the subrecipient; however, it was unknown that whether or not the total Federal expenditures exceeded the threshold set forth in Section 200.501 – *Audit Requirements*.

Of the 3 subrecipients, we noted that two (2) required a Single Audit based on the claims made to the County by the subrecipient; however, the County was unaware of whether or not the subrecipient had a Single Audit during the fiscal year.

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Context:

The conditions noted above were identified in 3 of the 4 subrecipients selected during our testing procedures over subrecipient monitoring compliance requirements as identified in the *June 2016 Compliance Supplement*.

Effect:

The County did not identify the required elements of the subaward to the subrecipient nor did the County perform a risk assessment on the subrecipients, increasing the likelihood of noncompliance in relation to the program. Additionally, the County did not validate whether or not the Single Audit was required and (if applicable), conducted.

Cause:

The County does not have procedures in place to ensure that the subawards contain the required elements pursuant to 2 CFR 200.331(a). Additionally, the County's procedures did not ensure the required risk assessment activities were performed in accordance with the *Uniform Guidance*. The County's procedures did not ensure that the subrecipients underwent a Single Audit during the appropriate periods.

Recommendation:

It is recommended that the County prepare subawards agreements that contain all of the required elements as specified in 2 CFR 200.331(a)(1) and document the risk assessment associated with each subrecipient in accordance with 2 CFR 200.331(b). Additionally, it is recommended that the County develop monitoring procedures to verify if the subrecipient is required to have a Single Audit, and if so, whether or not the subrecipient had one completed.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-009

Program: Community Development Block Grants/Entitlement Grants Cluster

CFDA No.: 14.218

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Reporting

Criteria:

Per the *June 2016 Compliance Supplement*, the County is required to submit certain financial and performance reports to the awarding agency to comply with the requirements of the program. The County is required to submit the quarterly SF-425, *Federal Financial Report* and the annual HUD 60002, *Section 3 Summary Report*, *Economic Opportunities for Low-and Very Low-Income Persons* reports.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Condition Found:

Significant Deficiency, Instances of Non-Compliance – We noted that the County did not prepare two (2) of the two (2) quarters selected for review of the SF 425, *Federal Transactions Report*, and the annual HUD 60002, *Section 3 Summary Report, Economic Opportunities for Low – and Very Low – Income Persons* report.

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified in two (2) of the (2) quarters of the SF 425, *Federal Transactions Report*, and in the annual HUD 60002, *Section 3 Summary Report, Economic Opportunities for Low – and Very Low – Income Persons* reports selected during our testing over reporting requirements of the program.

Effect:

Several instances of non-compliance were noted as result of testing over reporting requirements of the Community Development Block Grant (CDBG) program.

Cause:

The County did not prepare and submit the reports as required by the program.

Recommendation:

It is recommended that the County adhere to the requirements of the CDBG program and prepare and submit the required financial and performance reports.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-010

Program: Community Development Block Grants/Entitlement Grants Cluster

CFDA No.: 14.218

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Subrecipient Monitoring

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Criteria:

Per the *June 2016 Compliance Supplement* and Title 2 CFR Section 200.331(a) of the *Uniform Guidance* states that the pass-through entity must identify the award and applicable requirements to the subrecipient with certain information as well as all the requirements imposed by the pass-through entity on the subrecipient so that the Federal award is used in accordance with Federal statutes, regulations, and the terms and conditions of the award. Additionally, Title 2 CFR 200.331(b) of the *Uniform Guidance* requires a pass-through entity (PTE) to evaluate each subrecipient's risk of noncompliance for purposes of determining the appropriate subrecipient monitoring related to the subaward. This may include consideration of the following factors:

- Subrecipient's prior experience with the same or similar subawards;
- Results of previous audits including whether the subrecipient receives a Single audit in accordance with the *Uniform Guidance*;
- New personnel or system changes;
- Extent of Federal awarding agency monitoring.

Condition Found:

Significant Deficiency, Instances of Noncompliance – We noted two (2) instances out of two (2) where the County did not identify all of the required elements of the subaward in accordance with 2 CFR 200.331(a) of the *Uniform Grant Guidance*. The County did not perform a risk assessment on the program's subrecipients in accordance with 2 CFR 200.331(b) of the *Uniform Guidance*. We also noted for the two subrecipients tested, the most recent site monitoring visits were conducted in fiscal year 2007 and fiscal year 2008.

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified during our testing over subrecipient monitoring requirements of the program.

Effect:

The County did not identify the required elements of the subaward to the subrecipient nor did the County perform a risk assessment on the subrecipients, increasing the likelihood of noncompliance in relation to the program.

Cause:

The County does not have procedures in place to ensure that the subawards contain the required elements pursuant to 2 CFR 200.331(a). Additionally, the County's procedures did not ensure the required risk assessment activities were performed in accordance with the *Uniform Guidance*.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Recommendation:

It is recommended that the County prepare subawards agreements that contain all of the required elements as specified in 2 CFR 200.331(a)(1) and document the risk assessment associated with each subrecipient in accordance with 2 CFR 200.331(b).

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-011

Program: Community Development Block Grants/Entitlement Grants Cluster

CFDA No.: 14.218

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Special Tests and Provisions – Affordability Requirements

Criteria:

Per the regulatory agreement with the loan recipient, each year the borrower should submit an annual report to the Lender that covers each assisted unit covered by the agreement, the rent and the income and family size of the household occupying the assisted unit. The lender must review rents for compliance and approve or disapprove them every year.

Condition Found:

Significant Deficiency, Instances of Non-Compliance – For two (2) of the three (3) outstanding loans selected for review, the County did not perform annual reviews of the information on rents and occupancy of the units to determine compliance with the Community Development Block Grants (CDBG) program.

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified during our testing over special tests and provisions requirements of the program.

Effect:

By not performing the annual reviews of program assisted housing projects, the County increases its risk of non-compliance with provisions of the CDBG program.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Cause:

The County did not perform the annual reviews of information on rents and occupancy of the CDBG-assisted units as required by the program.

Recommendation:

It is recommended that the County adhere to the requirements for the annual review of information on rents and occupancy of CDBG-assisted housing units in accordance with the program.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-012

Program: Community Development Block Grants/Entitlement Grants Cluster

CFDA No.: 14.218

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Cash Management

Criteria:

Per the *June 2016 Compliance Supplement* and 2 CFR 200.302(b)(6) of the *Uniform Guidance*, non-Federal entities are required to establish written procedures to implement the requirements of 2 CFR 200.305 (Payment) and 2 CFR 200.302(b)(6).

Condition Found:

Instance of Non-Compliance – As a result of our audit procedures over cash management, we noted the County has not established written procedures to implement the cash management requirements of 2 CFR 200.305 (Payment).

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified during our testing over cash management.

Effect:

The County has not complied with the specific requirements for written procedures over cash management as described in 2 CFR 200.302(b)(6).

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Cause:

The County did not ensure the required written procedures were developed and implemented in accordance with 2 CFR 200.302(b)(6).

Recommendation:

It is recommended that the County implement written policies and procedures to comply with the requirements of 2 CFR 200.302(b)(6).

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-013

Program: Home Investment Partnerships Program (HOME)

CFDA No.: 14.239

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Reporting

Criteria:

Per the *June 2016 Compliance Supplement*, the County is required to submit certain financial and performance reports to the awarding agency to comply with the requirements of the program. The County is required to submit the annual HUD 60002, *Section 3 Summary Report, Economic Opportunities for Low-and Very Low-Income Persons* reports on an annual basis.

Condition Found:

Significant Deficiency, Instance of Non-Compliance – We noted that the County did not prepare the annual HUD 60002, *Section 3 Summary Report, Economic Opportunities for Low – and Very Low – Income Persons* report.

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified in the annual HUD 60002, *Section 3 Summary Report, Economic Opportunities for Low – and Very Low – Income Persons* reports selected during our testing over reporting requirements of the program.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Effect:

An instance of non-compliance was noted as result of testing over reporting requirements of the HOME Investment Partnerships program.

Cause:

The County did not prepare and submit the reports as required by the program.

Recommendation:

It is recommended that the County adhere to the requirements of the HOME Investments Partnership Program and prepare and submit the required performance reports.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-014

Program: Home Investment Partnerships Grant (HOME)

CFDA No.: 14.239

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Special Tests and Provisions – Housing Quality Standards

Criteria:

The *June 2016 Compliance Supplement* states that during the period of affordability (i.e., the period for which the non-Federal entity must maintain subsidized housing) for HOME Investment Partnerships Grant (HOME) assisted rental housing, the participating jurisdiction must perform on-site inspections to determine compliance with property standards and verify the information submitted by the owners no less than (a) every 3 years for projects containing 1 to 4 units, (b) every 2 years for projects containing 5 to 25 units, and (c) every year for projects containing 26 or more units.

Condition Found:

Significant Deficiency, Instances of Non-Compliance – For three (3) of the three (3) HOME assisted rental housing projects selected for review, the County did not perform on-site inspections for Housing Quality Standards in the required frequency based on the number of HOME assisted units.

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

COUNTY OF SAN JOAQUIN, CALIFORNIA

SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Context:

The condition noted above was identified during our testing over special tests and provisions requirements of the program.

Effect:

By not performing the required on-site Home Quality Inspections for the HOME assisted rental housing projects, the County increases its risk of noncompliance with special tests and provisions requirements set forth in the *OMB Compliance Supplement*.

Cause:

The County did not perform the on-site Housing Quality Standards inspections as required by the HOME Investment Partnership Program for HOME assisted rental housing projects.

Recommendation:

It is recommended that the County adhere to the requirements for the frequency of on-site Housing Quality Standards inspections in accordance with the HOME regulations.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-015

Program: Home Investment Partnerships Grant (HOME)

CFDA No.: 14.239

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Special Tests and Provisions – Affordability Requirements

Criteria:

Per 24 CFR 92.252(f)(2) *Qualification as affordable housing: Rental housing:* Owners must annually provide the participating jurisdiction with information on rents and occupancy of HOME-assisted units to demonstrate compliance with program requirements. The participating jurisdiction must review rents for compliance and approve or disapprove them every year.

Condition Found:

Significant Deficiency, Instances of Non-Compliance – For three of the three HOME assisted rental housing project loans selected for review, the County did not perform annual reviews of the information on rents and occupancy of the HOME-assisted units to determine compliance with the HOME program.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified during our testing over special tests and provisions requirements of the program.

Effect:

By not performing the annual reviews of HOME-assisted rental housing projects, the County increases its risk of non-compliance with provisions of the HOME Investment Partnerships Program.

Cause:

The County did not perform the annual reviews of information on rents and occupancy of the HOME-assisted units as required under the HOME Investment Partnerships Program.

Recommendation:

It is recommended that the County adhere to the requirements for the annual review of information on rents and occupancy of HOME-assisted housing units in accordance with the HOME regulations.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-016

Program: Home Investments Partnership Program (HOME)

CFDA No.: 14.239

Federal Agency: U.S. Department of Housing and Urban Development

Award Year: 2015-2016

Compliance Requirement: Cash Management

Criteria:

Per the *June 2016 Compliance Supplement* and 2 CFR 200.302(b)(6) of the *Uniform Guidance*, non-Federal entities are required to establish written procedures to implement the requirements of 2 CFR 200.305 (Payment) and 2 CFR 200.302(b)(6).

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Condition Found:

Instance of Non-Compliance – As a result of our audit procedures over cash management, we noted the County has not established written procedures to implement the cash management requirements of 2 CFR 200.305 (Payment).

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified during our testing over cash management.

Effect:

The County has not complied with the specific requirements for written procedures over cash management as described in 2 CFR 200.302(b)(6).

Cause:

The County did not ensure the required written procedures were developed and implemented in accordance with 2 CFR 200.302(b)(6).

Recommendation:

It is recommended that the County implement written policies and procedures to comply with the requirements of 2 CFR 200.302(b)(6).

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-017

Program: Child Support Enforcement

CFDA No.: 93.563

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

Passed-through: California Department of Social Services

Award Year: 2015-2016

Compliance Requirement: Procurement

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Criteria:

Title 2 CFR 200.213 of the *Uniform Guidance* states that the County must comply with 2 CFR part 180, which implements Executive Orders 12549 and 12689, “Debarment and Suspension;” Federal awarding agency regulations in Title 2 of the CFR adopting/implementing the OMB guidance in 2 CFR part 180; program legislation; and the terms and conditions of the award.

Non-Federal entities are prohibited from contracting with or making subawards under covered transactions to parties that are suspended or debarred. “Covered transactions” include contracts for goods and services awarded under a non-procurement transaction (e.g., grant or cooperative agreement) that are expected to equal or exceed \$25,000 or meet certain other criteria as specified in 2 CFR section 180.220. All non-procurement transactions entered into by a pass-through entity (i.e., subawards to subrecipients), irrespective of award amount, are considered covered transactions, unless they are exempt as provided in 2 CFR section 180.215.

When a non-Federal entity enters into a covered transaction with an entity at a lower tier, the non-Federal entity must verify that the entity, as defined in 2 CFR section 180.995 and agency adopting regulations, is not suspended or debarred or otherwise excluded from participating in the transaction. This verification may be accomplished by (1) checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA) and available at <https://www.sam.gov/portal/public/SAM/>, (2) collecting a certification from the entity, or (3) adding a clause or condition to the covered transaction with that entity (2 CFR section 180.300).

Non-Federal entities receiving contracts from the Federal Government are required to comply with the contract clause at FAR 52.209-6 before entering into a subcontract that will exceed \$30,000, other than a subcontract for a commercially available off-the-shelf item.

Condition Found:

Significant Deficiencies, Instances of Noncompliance – As a result of our audit procedures, we noted that four (4) out of (4) contracts tested did not have evidence of verification of whether the entity was suspended or debarred. Additionally, we noted that the County was unable to provide bidding documents for one (1) out of four (4) contracts tested and could not provide evidence of full and open completion.

Questioned Costs:

We identified no questioned costs in our tests of compliance with this requirement.

Context:

The condition noted above was identified during our testing over procurement.

Effect:

As a result of the condition noted, there is an increased risk of non-compliance with procurement, suspension and debarment requirements.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Cause:

The County does not have proper procedures in place for verifying that vendors are not suspended, debarred, or otherwise excluded prior to entering into covered transactions.

Recommendation:

We recommend the County implement policies and procedures to verify all vendors who are providing services to federally funded programs in excess of \$25,000 to ensure that the entity is not suspended, debarred, or otherwise excluded. This verification should be checked on the System for Awards Management (SAM) website, and evidence of the verification should be maintained. Additionally, the County should modify document retention policies to ensure that all bidding documents are preserved to ensure that there were open and fair competition among the bidders.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

FINDING 2016-018

Program: Child Support Enforcement

CFDA No.: 93.563

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

Passed-through: California Department of Social Services

Award Year: 2015-2016

Compliance Requirement: Activities Allowed or Unallowed, Allowable Costs/Cost Principles

Criteria:

Per the 2 CFR 200.303(a), *Internal Controls*, the non-Federal entity must establish and maintain effective internal control over the Federal award that provides reasonable assurance that the non-Federal entity is managing the Federal award in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award.

Condition Found:

Significant Deficiency, Instances of Noncompliance – As a result of our audit procedures over allowable costs and activities, we noted that 12 transactions out of 40 related to open purchase orders were not being approved by management of the County (Department of Child Support Services).

Questioned Costs:

The results of our testwork resulted in known questioned costs of \$58,919 and likely questioned costs of \$172,966.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

III. FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS

Context:

We noted 12 out of 40 expenditures were processed for payment without the proper approvals.

Effect:

By not obtaining appropriate approvals over the cash disbursements process for allowable costs and activities, the County increases its risk of non-compliance with Federal guidelines and regulations.

Cause:

The invoices related to open purchase orders were not approved prior to disbursement.

Recommendation:

We recommend the County (Department of Child Support Services) to review and approve all invoices to verify the accuracy of vendor information, the quantity and types of goods ordered and the amount invoiced prior to disbursements.

Views of Responsible Officials and Planned Corrective Actions:

See separate corrective action plan.

COUNTY OF SAN JOAQUIN, CALIFORNIA
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

None noted.

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF OFFICE OF CALIFORNIA
STATE DEPARTMENT OF AGING
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

<u>Federal Program Title</u>	<u>CFDA No.</u>	<u>Contract No.</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
Supplemental Nutrition Assistance Program - State Administrative Matching Grants	10.561	SP-1415-11	\$ 30,985	\$ -
Senior Farmers Market Nutrition Program	10.576	2015	5,020	-
Senior Farmers Market Nutrition Program	10.576	2016	10,800	-
Senior Community Service Employment Program	17.235	TV-1516-11	127,763	-
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1516-11	8,568	-
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1516-11	32,768	-
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1516-11	32,320	-
Special Programs for Aging Title III E, including administration	93.052	AP-1516-11	271,650	-
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1516-11	709,827	15,418
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1516-11	1,033,377	118,113
Nutrition Services Incentive Program	93.053	AP-1516-11	164,536	-
Public Health L&C Program Fund			-	6,167
State Health Facilities Citation Act			-	47,532
SNF Quality & Accountability			-	29,295
			<u>\$ 2,427,614</u>	<u>\$ 216,525</u>

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 16F-5038 (CSBG)
CONTRACT PERIOD JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

	January 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$485,171	\$485,171		\$970,341
Other Income-County General Fund Support	218,650	218,650		
Total Revenue:	\$703,821	\$703,821		\$970,341
EXPENDITURES				
Administrative Costs				
Salaries & Wages	\$24,433	\$24,433	\$15,830	\$32,189
Fringe Benefits	16,400	16,400	12,235	25,724
Operating Expenses	23,329	23,329	16,165	26,651
Other Costs	21,175	21,175	14,597	31,876
Total Administrative Costs:	\$85,337	\$85,337	\$58,827	\$116,440
Program Costs				
Salaries & Wages	\$309,105	\$309,105	\$213,077	\$444,240
Fringe Benefits	173,593	173,593	122,596	278,242
Operating Expenses	110,006	110,006	72,900	107,048
Other Costs	25,780	25,780	17,771	24,371
Total Program Costs:	\$618,484	\$618,484	\$426,344	\$853,901
Total Expenses:	\$703,821	\$703,821	\$485,171	\$970,341

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 15C-1031 (DOE)
CONTRACT PERIOD SEPTEMBER 1, 2015 THROUGH JUNE 30, 2016

	September 1, 2015 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$142,481	\$142,481		\$159,600
Other Income-County General Fund Support	55,417	55,417		
Accrued Grant Revenue	17,119	17,119		
Total Revenue:	\$215,017	\$215,017		\$159,600
EXPENDITURES				
Administration				
Administrative Costs	\$40,722	\$40,722	\$10,810	\$10,810
Total Administration Costs:	\$40,722	\$40,722	\$10,810	\$10,810
Training & Technical Assistance				
Training & Technical Assistance	\$2,040	\$2,040	\$1,503	\$1,503
Total Training & Technical Assistance:	\$2,040	\$2,040	\$1,503	\$1,503
Program Costs				
Liability Insurance	\$413	\$413	\$413	\$413
Intake	9,140	9,140	9,140	9,140
Outreach	3,629	3,629	3,510	3,510
Direct Program Activities	122,992	122,992	98,374	98,374
General Overhead Costs	9,731	9,731	9,500	9,500
Workers' Compensation	1,746	1,746	1,746	1,746
Automation Supplemental	684	684	684	684
Health & Safety Activities	23,920	23,920	23,920	23,920
Total Program Costs:	\$172,255	\$172,255	\$147,287	\$147,287
Total Expenses:	\$215,017	\$215,017	\$159,600	\$159,600

COUNTY OF SAN JOAQUIN, CALIFORNIA

SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 15B-3035 (EHA16)
CONTRACT PERIOD JANUARY 1, 2015 THROUGH JUNE 30, 2017

	January 1, 2015 through June 30, 2015	Adjustment to Prior Period	July 1, 2015 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue	\$169,612	\$0	\$515,007	\$684,619		\$758,822
Other Income-County General Fund Support	42,377		76,884	119,261		
Accrued Grant Revenue	82,554		(22,355)	60,199		
Deferred Grant Revenue			(292)	(292)		
Total Revenue:	\$294,543	\$0	\$569,244	\$863,787		\$758,822
EXPENDITURES						
Assurance 16 Costs						
Assurance 16 Costs	\$88,047	(\$12,952)	\$109,611	\$184,706	\$173,742	\$182,521
Administrative Costs						
Administrative Costs	75,095	12,952	256,630	344,677	239,622	\$245,139
Total A-16/Administration Costs:	\$163,142	\$0	\$366,241	\$529,383	\$413,364	\$427,660
ECIP HEAP Program Costs						
Intake	\$62,392	\$0	\$97,303	\$159,695	\$156,116	\$156,116
Outreach	33,327		43,232	76,559	76,558	\$76,558
Training & Technical Assistance			1,068	1,068	1,068	\$1,068
ECIP EHCS Cooling Service Repair/Replacement			3,355	3,355	3,693	\$3,693
ECIP EHCS Heating Service Repair/Replacement			4,498	4,498	4,498	\$4,498
ECIP EHCS Other Program Costs			633	633	633	\$633
ECIP Wood, Propane, and Oil Payments	4,500		3,239	7,739	7,739	\$7,739
HEAP Wood, Propane, and Oil Payments	4,500		3,500	8,000	8,000	\$8,000
Liability Insurance			1,507	1,507	1,507	\$1,507
Workers' Compensation			8,191	8,191	8,191	\$8,191
General Operating Expenditures	16,837		22,065	38,902	38,902	\$38,902
Automation Supplemental	9,845		14,412	24,257	24,257	\$24,257
Total Program Costs:	\$131,401	\$0	\$203,003	\$334,404	\$331,162	\$331,162
Total Expenses:	\$294,543	\$0	\$569,244	\$863,787	\$744,526	\$758,822

COUNTY OF SAN JOAQUIN, CALIFORNIA

SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 15B-3035 (WX)
CONTRACT PERIOD JANUARY 1, 2015 THROUGH JUNE 30, 2017

	January 1, 2015 through June 30, 2015	Adjustment to Prior Period	July 1, 2015 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE						
Grant Revenue - Federal	\$106,201	\$0	\$840,388	\$946,589		\$1,200,291
Grant Revenue - State			4,861	4,861		
Interest Income			2,579	2,579		
Other Income-County General Fund Support	14,381	585	57,938	72,904		
Accrued Grant Revenue	98,596		55,937	154,533		
Grant Revenues Rolled over from Prior Contract	585	(585)				
Total Revenue:	\$219,763	\$0	\$961,703	\$1,181,466		\$1,200,291
EXPENDITURES						
Weatherization Program Costs						
Intake	\$6,437	\$0	\$31,129	\$37,566	\$37,566	\$95,080
Outreach	12,797		56,945	69,742	64,400	59,425
Training & Technical Assistance	4,078		8,582	12,660	12,660	59,425
Direct Program Activities	179,327		791,370	970,697	909,536	859,455
Liability Insurance			1,172	1,172	1,172	3,000
Minor Vehicle and Equipment (Less than \$5,000)	5,295			5,295	5,295	
Workers' Compensation			6,183	6,183	6,183	10,600
General Operating Expenditures	11,829		52,095	63,924	63,924	101,518
Training & Technical Assistance-Solar Water Heater			386	386	386	
Toilet Retrofit Program - Administration Costs			2,239	2,239	512	512
Toilet Retrofit Program - Program Support Costs			4,230	4,230	1,025	1,025
Toilet Retrofit Program - Direct Program Activities			7,372	7,372	6,423	10,251
Total Expenses:	\$219,763	\$0	\$961,703	\$1,181,466	\$1,109,082	\$1,200,291

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 16B-4034 (EHA16)
CONTRACT PERIOD JANUARY 1, 2016 THROUGH JANUARY 31, 2017

	January 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$73,803	\$73,803		\$917,964
Other Income-County General Fund Support	7,441	7,441		
Accrued Grant Revenue	160,751	160,751		
Total Revenue:	\$241,995	\$241,995		\$917,964
EXPENDITURES				
Assurance 16 Costs				
Assurance 16 Costs	\$80,704	\$80,704	\$79,784	\$227,619
Administrative Costs				
Administrative Costs	28,553	28,553	28,478	227,347
Total A-16/Administration Costs:	\$109,257	\$109,257	\$108,262	\$454,966
Program Support Costs				
Intake	\$76,065	\$76,065	\$69,625	\$217,881
Outreach	24,810	24,810	24,804	136,176
Training & Technical Assistance	2,052	2,052	2,052	6,000
Out-of-State Travel	1,729	1,729	1,729	
General Operating Expenditures	17,872	17,872	17,872	60,876
Automation Supplemental	2,210	2,210	2,210	9,500
Total Program Support Costs:	\$124,738	\$124,738	\$118,292	\$430,433
Program Services Costs				
ECIP Emergency Heating & Cooling Services (EHCS)	\$0	\$0	\$0	\$12,565
Wood, Propane, and Oil (ECIP & HEAP WPO)	8,000	8,000	8,000	20,000
Total Program Services Costs:	\$8,000	\$8,000	\$8,000	\$32,565
Total Expenses:	\$241,995	\$241,995	\$234,554	\$917,964

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 16B-4034 (WX)
CONTRACT PERIOD JANUARY 1, 2016 THROUGH JANUARY 31, 2017

	January 1, 2016 through June 30, 2016	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE				
Grant Revenue	\$30,620	\$30,620		\$1,134,509
Other Income-County General Fund Support	2,958	2,958		
Accrued Grant Revenue	113,631	113,631		
Total Revenue:	\$147,209	\$147,209		\$1,134,509
EXPENDITURES				
Weatherization Program Costs				
Intake	\$8,885	\$8,885	\$5,941	\$90,761
Outreach	15,958	15,958	15,945	56,725
Training & Technical Assistance	5,077	5,077	5,077	15,500
Out-of-State Travel	4,295	4,295	4,295	5,500
General Operating Expenditures	29,000	29,000	29,000	130,550
Total Program Costs:	\$63,215	\$63,215	\$60,258	\$299,036
Weatherization Direct Program Costs				
Total Weatherization Activity Expenditures	\$83,994	\$83,994	\$98,163	\$835,473
Total Expenses:	\$147,209	\$147,209	\$158,421	\$1,134,509

COUNTY OF SAN JOAQUIN, CALIFORNIA

**SUPPLEMENTAL SCHEDULE OF CALIFORNIA DEPARTMENT
OF COMMUNITY SERVICES AND DEVELOPMENT (CONTINUED)
FOR THE FISCAL YEAR ENDED JUNE 30, 2016**

SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL SCHEDULE OF REVENUE AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 15F-2038 (CSBG)
CONTRACT PERIOD JANUARY 1, 2015 THROUGH DECEMBER 31, 2015

	January 1, 2015 through June 30, 2015	July 1, 2015 through December 31, 2015	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue	\$533,421	\$381,014	\$914,435		\$914,435
Deferred Revenue Earned	(76,204)	76,204			
Other Income-County General Fund Support	181,812	389,729	571,541		
Total Revenue:	\$639,029	\$846,947	\$1,485,976		\$914,435
EXPENDITURES					
Administrative Costs					
Salaries & Wages	\$67,990	\$54,595	\$122,585	\$94,605	\$94,605
Fringe Benefits	46,191	40,655	86,846	70,383	70,383
Operating Expenses	26,626	34,965	61,591	46,605	46,605
Other Costs	19,631	24,408	44,039	34,839	34,839
Total Administrative Costs	\$160,438	\$154,623	\$315,061	\$246,432	\$246,432
Program Costs					
Salaries & Wages	\$211,530	\$342,092	\$553,622	\$313,380	\$313,380
Fringe Benefits	131,062	197,473	328,535	202,933	202,933
Operating Expenses	104,071	127,065	231,136	117,827	117,827
Other Costs	31,928	25,694	57,622	33,863	33,863
Total Program Costs	\$478,591	\$692,324	\$1,170,915	\$668,003	\$668,003
Total Expenses:	\$639,029	\$846,947	\$1,485,976	\$914,435	\$914,435