

**COUNTY OF SAN JOAQUIN
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023**



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**COUNTY OF SAN JOAQUIN
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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***

Honorable Board of Supervisors
County of San Joaquin
Stockton, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of San Joaquin (the County), as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated April 10, 2024. Our report includes a reference to other auditors who audited the financial statements of the San Joaquin County Employees' Retirement Association and the Health Plan of San Joaquin, 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.

Report on 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) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as items 2023-001, 2023-002 and 2023-003 that we consider to be material weaknesses.

Report on 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 financial statements. 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

Government Auditing Standards requires the auditor to perform limited procedures on the County's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The County's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Sacramento, California
April 10, 2024



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

Honorable Board of Supervisors
County of San Joaquin
Stockton, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited County of San Joaquin's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of County of San Joaquin's major federal programs for the year ended June 30, 2023. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2023.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

Auditors' Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 a 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 Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon, dated April 10, 2024, which contained unmodified opinions on those financial statements. Our report includes a reference to other auditors who audited the financial statements of the San Joaquin County Employees' Retirement Association and the Health Plan of San Joaquin, 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. 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. 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 basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Honorable Board of Supervisors
County of San Joaquin, California

Other Information

Management is responsible for the other information included in the annual report. The other information comprises Supplementary Schedules of the Department of Community Services and Development and the California Department of Aging but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Sacramento, California
April 10, 2024

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Agriculture				
Passed through California Department of Food and Agriculture:				
Asian Citrus Psyllid Detection Trapping	10.025	21-0516-024-SF	\$ -	\$ 41,850
Asian Citrus Psyllid Detection Trapping	10.025	22-0294-030-sf	-	114,885
Cucumber Green Mottle Mosaic Virus Program	10.025	AP22PPQFO000C467 / 21-093-001-SF	-	2,028
European Grape Vine Moth Trapping	10.025	21-0595-021-SF	-	48,251
European Grape Vine Moth Trapping	10.025	AP23PPQFO000C246 /22-1665-022-SF	-	60,000
Pest Detection Trapping	10.025	AP22PPQFO000C397 /22-1726-000-SG	-	341,614
Glassy Winged Sharpshooter	10.025	AP20PPQFO000C001 /21-0517-037-SF	-	235,502
Phytophthora Ramorum/Sudden Oak Death	10.025	AP22PPQFO000C502 /22-0998-026-SF	-	31,690
10.025 Subtotal			-	875,820
Specialty Crop Block Grant	10.170	21SCBPCA1110 / 21-0433-016-SF	-	89,303
Senior Farmers Market Program	10.576	2022	-	35,000
Passed through California Department of Education:				
National School Lunch Program	10.553	02526-SN-39-R	-	107,676
Subtotal Child Nutrition Cluster			-	107,676
Passed through California Department of Public Health WIC Division:				
Women, Infants, Children Suppl Nutrition Program - WIC	10.557	19-10183	-	596,223
Women, Infants, Children Suppl Nutrition Program - WIC	10.557	22-10283	-	1,551,714
10.557 Subtotal			-	2,147,937
Passed through California Department of Public Health - NEOP Branch:				
Nutrition Network - Federal Share	10.561	19-10346	-	716,916
Passed through California Department of Social Services:				
CalFresh (Food Stamps), CSET, and CSET Enhanced	10.561	187CACA4s2514 / 39-2018-SNAP ADMIN	199,815	15,823,969
Subtotal SNAP Cluster			199,815	16,540,885
Passed through California Department of Social Services:				
Commodity Credit Corporation - In-Kind Food	10.187	MOU-22-00139	-	244,375
Commodity Credit Corporation	10.187	MOU-22-00139	-	5,417
10.187 Subtotal			-	249,792
Emergency Food Assistance Program (EFAP)	10.568	MOU-22-00139 (FFY 2022-23)	-	344,105
Emergency Food Assistance Program (EFAP) In-Kind Food	10.569	MOU-22-00139	-	2,393,977
Subtotal Food Distribution Cluster			-	2,738,082
Total U.S. Department of Agriculture			199,815	22,784,495
Department of Commerce				
Direct Program:				
Revolving Loan Fund - Bank of Stockton	11.307	07-19-01936	-	5,730,437
Revolving Loan Fund - Bank of Stockton	11.307	07-79-07603	-	4,064,781
Total Department of Commerce			-	9,795,218

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of the Treasury				
Direct Program:				
COVID-19 - State and Local Fiscal Recovery Fund	21.027		\$ 773,351	\$ 13,839,608
Total U.S. Department of the Treasury			773,351	13,839,608
Department of Housing and Urban Development				
Direct Program:				
Community Development Block Grant - City of Stockton	14.218	423000416 NP	-	12,071
Community Development Block Grant - County of San Joaquin	14.218	B-20-UC-06-0009 San Joaquin County Aquatics (HUD #2742)	-	15,272
COVID-19 - Community Development Block Grant - City of Escalon CARES	14.218	B-20-UW-06-0009 Escalon CARES Meals on Wheels Program (HUD #2738) CDBG-CV3	-	14,335
Community Development Block Grant - City of Escalon	14.218	B-22-UC-06-0009 Escalon Meals on Wheels Program (HUD #2738)	-	4,500
Community Development Block Grant - City of Lathrop	14.218	B-22-UC-06-0009 Lathrop Meals on Wheels Program (HUD #2738)	-	1,000
Community Development Block Grant - City of Manteca	14.218	B-22-UC-06-0009 Manteca Meals on Wheels Program (HUD #2738)	-	6,410
Community Development Block Grant - City of Ripon	14.218	B-22-UC-06-0009 Ripon Meals on Wheels Program (HUD #2738)	-	2,978
Community Development Block Grant - County of San Joaquin	14.218	B-22-UC-06-0009 San Joaquin County Meals on Wheels Program (HUD #2738)	-	23,500
Community Development Block Grant - City of Tracy	14.218	B-22-UC-06-0009 Tracy Meals on Wheels Program (HUD #2738)	-	5,000
CDBG Entitlement Program	14.218	B-18-UC-06-0009	51,317	51,317
CDBG Entitlement Program	14.218	B-19-UC-06-0009	28,879	29,309
CDBG Entitlement Program	14.218	B-20-UC-06-0009	463,793	470,437
CDBG Entitlement Program	14.218	B-20-UW-06-0009	407,537	586,055
CDBG Entitlement Program	14.218	B-21-UC-06-0009	1,493,860	1,608,486
CDBG Entitlement Program	14.218	B-22-UC-06-0009	677,730	1,210,789
14.218 Subtotal			3,123,116	4,041,459
Emergency Solutions Grant	14.231	E-20-UC-06-0009	1,839	1,839
Emergency Solutions Grant	14.231	E-21-UC-06-0009	159,458	163,439
Emergency Solutions Grant	14.231	E-22-UC-06-0009	70,199	88,205
Emergency Solutions Grant	14.231	E-20-UW-06-0009	1,185,110	1,260,927
14.231 Subtotal			1,416,606	1,514,410
Continuum of Care - CARE	14.267	CA0902L9T112011	150,827	151,205
Continuum of Care - CARE	14.267	CA0902L9T112112	585,135	619,634
Continuum of Care - CHARM	14.267	CA0248L9T112011	610	610
Continuum of Care - CHARM	14.267	CA0248L9T112112	63,612	66,835
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112012	4,415	4,415
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112113	318,699	328,539
Continuum of Care - Homelessness to Homes II	14.267	CA0250L9T112214	28,074	28,074
Continuum of Care - Hermanas I	14.267	CA0251L9T112112	157,604	162,313
Continuum of Care - HOPE	14.267	CA0252L9T112012	159,978	159,978
Continuum of Care - HOPE	14.267	CA0252L9T112113	321,028	333,478
Continuum of Care - Planning	14.267	CA1999L9T1112100	-	170,080
Continuum of Care - SPICE	14.267	CA0763L9T112010	12,397	12,397
Continuum of Care - SPICE	14.267	CA0763L9T112111	135,788	140,785

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Housing and Urban Development (Continued)				
Direct Program:				
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T112013	\$ 432,296	\$ 437,629
Continuum of Care - Shelter Plus Care Expanded	14.267	CA0253L9T112114	2,017,541	2,056,997
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T112107	235,484	235,484
Continuum of Care - Shelter Plus Care 5	14.267	CA0835L9T112208	91,394	91,394
14.267 Subtotal			<u>4,714,882</u>	<u>4,999,847</u>
HOME Investment Partnership Program	14.239	M-20-UC-06-0214	-	36,370
HOME Investment Partnership Program	14.239	M-21-UC-06-0214	-	115,775
HOME Investment Partnership Program	14.239	M-21-UP-06-0214	-	27,948
HOME Investment Partnership Program	14.239	M-22-UC-06-0214	-	57,521
14.239 Subtotal			<u>-</u>	<u>237,614</u>
Passed through California Department of Public Health - Office of AIDS:				
Housing for People With AIDS - HOPWA	14.241	19-10522	<u>152,863</u>	<u>354,588</u>
Total Department of Housing and Urban Development			9,407,467	11,147,918
Department of Justice				
Direct Program:				
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2019-DJ-BX-0623	-	14,614
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	2020-DJ-BX-0458	-	63,738
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-21-GG-01198-JAGX	-	48,280
Edward Byrne Memorial Justice Assistance Grant (JAG)	16.738	15PBJA-22-GG-02064-JAGX	-	152,219
16.738 Subtotal			<u>-</u>	<u>278,851</u>
Bulletproof Vest Partnership Program FY 2021	16.607	N/A	-	8,353
Bulletproof Vest Partnership Program FY 2022	16.607	N/A	-	4,324
16.607 Subtotal			<u>-</u>	<u>12,677</u>
FY 2018 NCS-X Implementation Assistance Program	16.734	2018-FU-CX-K044	-	(850)
Improving Criminal Justice Response (ICJR) (OVAW)	16.590	2017-WE-AX-0006	-	106,737
Passed through State Office of Emergency Services:				
VICTIM WITNESS Programs	16.575	VW 21 40 0390	-	339,340
VICTIM WITNESS Programs	16.575	VW 22 40 0390	-	905,312
County Victim Services (XC) Program	16.575	XC 21 04 0390	-	204,193
County Victim Services (XC) Program	16.575	XC 22 05 0390	-	130,211
CHILD ABUSE TREATMENT (AT) GRANT	16.575	AT 21 02 0390	11,480	11,480
Unserved/Underserved Victim Advocacy & Outreach Program	16.575	UV 21 06 0390	-	90,804
Unserved/Underserved Victim Advocacy & Outreach Program	16.575	UV 22 01 0390	-	97,344
Passed through California Victims Compensation Board:				
Victim Assistance	16.575	VCB-7870	-	799,250
16.575 Subtotal			<u>11,480</u>	<u>2,577,934</u>
Total Department of Justice			11,480	2,975,349

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
Department of Justice and Department of Transportation				
Direct Program:				
Federal "Narcotics Enforcement" Equitable Sharing Program CA0390000	16.922		\$ -	\$ 157,500
Total Department of Justice and Department of Transportation			-	157,500
United States Drug Enforcement Administration				
Direct Program:				
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2022-39	-	33,278
Drug Enforcement Admin Domestic Cannabis Eradication	16.U01	2023-39	-	34,371
Total United States Drug Enforcement Administration			-	67,649
U.S. Department of Labor				
Passed through California Employment Development Department:				
WIOA ADULT (201)	17.258	AA211036	-	51,125
WIOA ADULT (201)	17.258	AA311036	-	516,727
WIOA ADULT (202)	17.258	AA211036	-	889,171
WIOA ADULT (202)	17.258	AA311036	-	1,273,388
WIOA Veterans' Employment-Related Assistance Program - through County of Stanislaus Dept of Workforce Development	17.258	N/A	-	16,298
17.258 Subtotal			-	2,746,709
WIOA YOUTH (301)	17.259	AA211036	1,438,565	2,467,932
WIOA YOUTH (301)	17.259	AA311036	-	1,841,820
17.259 Subtotal			1,438,565	4,309,752
WIOA RAPID RESPONSE LAYOFF AVERSION (292)	17.278	AA311036	-	9,664
WIOA RAPID RESPONSE LAYOFF AVERSION (293)	17.278	AA311036	-	38,395
WIOA - TRANSFER DISLOCATED WORKER TO ADULT (500)	17.278	AA211036	-	1,987,000
WIOA - TRANSFER DISLOCATED WORKER TO ADULT (500)	17.278	AA311036	-	625,000
WIOA DW FORMULA (501)	17.278	AA211036	-	347,400
WIOA DW FORMULA (501)	17.278	AA311036	-	467,690
WIOA DW FORMULA (502)	17.278	AA211036	-	24,147
WIOA DW FORMULA (502)	17.278	AA311036	-	178,815
WIOA RAPID RESPONSE (540)	17.278	AA311036	-	32,851
WIOA RAPID RESPONSE (541)	17.278	AA311036	-	130,510
17.278 Subtotal			-	3,841,472
Subtotal WIOA Cluster			1,438,565	10,897,933
Total U.S. Department of Labor			1,438,565	10,897,933
United States Department of Transportation				
Direct Program:				
AIP-44 CARES ACT GRANT	20.106	3-06-0250-044-2020	-	2,523,019
Security Enhancements	20.106	3-06-0250-046-2021	-	22,348
AIP-47 ACRGP/CRSSA	20.106	3-06-0250-047-2020	-	98,850
REHABILITATE GENERAL AVIATION APRON AND TAXILANES	20.106	3-06-0250-050-2021	-	6,177,296
AIRPORT RESCUE GRANT	20.106	3-06-0250-051-2021	-	376,592
REHABILITATE TAXILANE D9 (DESIGN ONLY)	20.106	3-06-0250-052-2022	-	134,587
AIRPORT LAYOUT PLAN NARRATIVE UPDATE	20.106	3-06-0250-053-2022	-	216,812
20.106 Subtotal			-	9,549,504

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
United States Department of Transportation				
(Continued):				
Passed through California Department of Transportation:				
Victory Road over Lone Tree Creek Modesto, McHenry Ave from Jones Rd to Stanislaus Cty Line Widen Road	20.205	BRLO-5929 (216)	\$ -	\$ 5,761
McHenry Ave. Bridge Replacement	20.205	STPL-5929 (196)	-	56,223
Peltier Road Bridge No. 29C-037 Rehabilitation	20.205	BRLS-5929 (166)	-	8,412
Bollea Road over Bear Creek Bridge #29C0413	20.205	BRLS-5929(237)	-	348,871
Buckman Road Bridge No. 29C-307 Rehabilitation	20.205	BRLO-5929(236)	-	49,749
Eight Mile Road Bridge No. 29C-219 Rehabilitation	20.205	BRLO-5929(241)	-	129,908
Escalon Bellota Road Bridge No. 29C-038 Replacement	20.205	BRLS-5929(233)	-	389,740
Escalon Bellota Rd 29C-051 Replacement	20.205	BRLS-5929(238)	-	106,330
Pezzi Road Bridge No. 29C-199 Rehabilitation	20.205	BRLS-5929(276)	-	209,154
Sexton Road Bridge No. 29C-319 Replacement	20.205	BRLO-5929(240)	-	188,542
Walnut Grove Road Bridge No. 29C-131 Replacement	20.205	BRLO-5929(242)	-	68,759
Wimer Road Bridge No. 29C-303 Rehabilitation	20.205	BRLS-5929(239)	-	506,587
Cotta Road over Upland Canal, Bridge #29C-0292	20.205	BRLO-5929(235)	-	2,045,859
Buckman Rd over Duck Creek #29C-0227	20.205	BRLO-5929(234)	-	34,211
Movable Span Bridges - Inspection	20.205	BRLO-5929(245)	-	152,089
			-	295,183
Passed through California Department of Transportation (Continued):				
Messick Rd Bridge # 29C-274 Replacement	20.205	BRLO-5929(254)	-	264,275
DELTA MENDOTA BRIDGE RAILING REPLACEMENT	20.205	BPMP-5929 (260)	-	120,236
FINE ROAD BRIDGE (29C-228)	20.205	BPMP-5929 (261)	-	53,768
HARNEY LANE BRIDGE (29C-341)	20.205	BPMP-5929 (262)	-	13,456
Byron Rd/Grant Line Rd Roundabout	20.205	HRRL-5929(288)	-	2,508,912
Duncan/Comstock Rd Roundabout	20.205	HRRL-5929(289)	-	88,275
El Dorado Street Resurfacing - STP	20.205	STPL-5929(295)	-	16,597
West Lane Resurfacing (East Side Only) - STP	20.205	STPL-5929(297)	-	115,347
West Lane Resurfacing (West Side Only) - STP	20.205	STPL-5929(298)	-	202,474
French Camp Road Resurfacing	20.205	STPL-5929(296)	-	9,190
West Ripon Road Resurfacing	20.205	STPL-5929(300)	-	812,618
State Route 26 and Jack Tone Rd Roundabout	20.205	CML-5929(306)	-	550
State Route 4 and Jack Tone Rd Roundabout	20.205	CML-5929(307)	-	550
River Road Resurfacing STP	20.205	CML-5929(304)	-	2,875,261
Airport Way Resurfacing	20.205	STPL-5929(305)	-	25,831
Lower Sacramento Road Safety Improvements	20.205	HSIPL-5929(309)	-	48,734
River Road Safety Improvements	20.205	HSIPL-5929(308)	-	32,760
Pedestrian Crossing Enhancements	20.205	HSIPL-5929(310)	-	4,004
Benjamin Holt Drive Pavement Rehabilitation	20.205	STPL-5929(313)	-	5,675
Howard Road Resurfacing	20.205	STPL-5929(314)	-	55,911
Mountain House Pkwy Signal Synchronozation_MHCSD	20.205	CML-5929(315)	-	219
20.205 Subtotal			-	11,850,021
Passed through California Office of Traffic Safety:				
DOT-NHTSA-MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DWI	20.608	AL21008 (YEAR 2)	-	37,509
DOT-NHTSA-MINIMUM PENALTIES FOR REPEAT OFFENDERS FOR DWI	20.608	AL22005 (YEAR 1)	-	105,843
20.608 Subtotal			-	143,352
OTS: Child Passenger Safety Program	20.616	OP22007	-	20,640
OTS: Child Passenger Safety Program	20.616	OP23017	-	63,944
20.616 Subtotal			-	84,584
Total United States Department of Transportation			-	21,627,461

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Energy				
Passed through California Department of Community Services and Development: State Department of Community Services - Department of Energy (DOE)	81.042	22C-6014	\$ -	\$ 9,831
Total U.S. Department of Energy			-	9,831
U.S. Department of Education				
Passed through California Employment Training Panel: Summer Training and Employment Program for Students (634)	84.126	5160-32082	-	421,954
Total U.S. Department of Education			-	421,954
U.S. Department of Health and Human Services				
Direct Program:				
COVID-19 - Provider Relief Fund (Period 5)	93.498		-	8,772,534
Community Health Workers for PH COVID Response and Resilient Communities	93.495	6 NU58DP007004-01-01	390,991	793,035
Passed through California Department of Aging:				
California Department of Aging - Area Plan	93.041	AP-2223-11 / 2201CAOAEA-01 (VII-B)	-	2,567
California Department of Aging - Area Plan ARPA	93.042	AP-2122-11 / 2101CAOM6-00 / AROL (ARP VII-A)	-	7,110
California Department of Aging - Area Plan	93.042	AP-2223-11 / 2201CAOAOA-01 (VII-A)	-	44,235
93.042 Subtotal			-	51,345
California Department of Aging - Area Plan ARPA	93.043	AP-2122-11 / 2101CAPH6-00 / ARDL (ARP III-D)	14,432	14,432
California Department of Aging - Area Plan	93.043	AP-2223-11 / 2201CAOAPH-01 (III-D)	50,558	50,558
93.043 Subtotal			64,990	64,990
California Department of Aging - Area Plan	93.044	AP-2223-11 / 2201CAOASS-01 (III-B)	414,072	688,072
California Department of Aging - Area Plan ARPA	93.044	AP-2122-11 / 2101CASSC6-00 / ARBL (ARP III-B)	26,442	593,379
93.044 Subtotal			440,514	1,281,451
California Department of Aging - Area Plan	93.045	AP-2223-11 / 2201CAOACM-01 (III-C-1)	322,734	627,565
California Department of Aging - Area Plan	93.045	AP-2223-11 / 2201CAOAH-01 (III-C-2)	-	182,840
California Department of Aging - Area Plan	93.045	AP-2122-11 / 2101CAHDC5-00 (HDC5 CAA III-C-2)	-	253,880
California Department of Aging - Area Plan ARPA	93.045	AP-2122-11 / 2101CACM6-00 / AR1L (ARP III-C-1)	-	501,524
California Department of Aging - Area Plan ARPA	93.045	AP-2122-11 / 2101CAHD6-00 / AR2L (ARP III-C-2)	-	588,322
93.045 Subtotal			322,734	2,154,131
California Department of Aging - Area Plan	93.052	AP-2223-11 / 2201CAOAF-01 (III-E)	26,895	144,765
California Department of Aging - Area Plan ARPA	93.052	AP-2122-11 / 2101CAFCC6-00 / AREL (ARP III-E)	-	210,776
93.052 Subtotal			26,895	355,541
California Department of Aging - Area Plan	93.053	AP-2223-11 / 2201CAOANS-01 (NSIP)	13,263	147,595
Subtotal Aging Cluster			868,396	4,057,620

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued):				
Centers for Disease Control & Prevention:				
Passed through California Department of Public Health - Emergency Preparedness Office:				
COVID-19 ELC Enhancing Detection				
Expansion Funding	93.323	COVID-19 ELC97	\$ -	\$ 7,862,193
COVID-19 ELC Enhancing Detection Funding	93.323	COVID-19 ELC39	233,852	348,947
ELC Advanced Molecular Detection Grant	93.323	AMDPHL09	-	4,038
LHD MONKEY POX RESPONSE	93.323	Local MPX Response	-	55,554
COVID-19 ELC Strengthening PHL Preparedness Suppl #2	93.323	ELCPHL#07SJOAQ	-	52,436
SHARP-Strengthening HAI & AR Program Capacity	93.323		-	79,518
93.323 Subtotal			<u>233,852</u>	<u>8,402,686</u>
COVID-19 PH WFD Suppl Funding	93.354	WFD-039	-	393,084
Public Health Emergency Preparedness (PHEP)	93.069	22-10679	-	1,025,637
Passed through California Department of Public Health - Office of Health Equity:				
CERI-California Equitable Recovery Initiative	93.391	CERI 21-23-32	-	178,715
Subtotal			<u>-</u>	<u>178,715</u>
Passed through California Department of Public Health - Immunization Branch:				
Immunization Project Subvention Funds Program IAP	93.268	22-11053	-	1,335,032
Passed through California Department of Public Health - TB Control Branch:				
Tuberculosis TB Prevention Control	93.116	CDPH Allocation	-	166,955
Uniting for Ukraine (U4U) Program	93.116	39U4U22	-	9,536
93.116 Subtotal			<u>-</u>	<u>176,491</u>
Passed through California Department of Public Health - Office of AIDS:				
AIDS Surveillance Program - ASP	93.941	19-10446	-	8,018
AIDS Drug Assistance Program - ADAP	93.783	20-10062	-	15,951
HIV Comprehensive AIDS Resources Emergency - CARE	93.917	18-10887	159,566	633,406
HIV Prevention	93.917	18-10769	-	88,536
HIV Prevention	93.917	20-10794	-	75,469
Minority AIDS Initiative - MAI	93.917	18-10887	-	19,976
93.917 Subtotal			<u>159,566</u>	<u>817,387</u>
Congenital Syphilis Prevention/Control	93.977	18-10701	-	125,821
Disease Intervention Specialist Workforce Development	93.977	21-10582	-	176,523
93.977 Subtotal			<u>-</u>	<u>302,344</u>
California Department of Public Health MCAH Division:				
Maternal Child Health - MCAH	93.994	Allocation No. 202239	-	460,754
Black Infant Health Program - BIH	93.994	Allocation No. 202139	-	472,879
93.994 Subtotal			<u>-</u>	<u>933,633</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued):				
Passed through California Department of Social Services:				
Promoting Safe & Stable Families (PSSF)	93.556		\$ 1,117,682	\$ 756,066
CalWORKS Assistance	93.558	--	10,609,927	28,913,278
CalWorks ARC	93.558	--	-	529,419
CalWORKS CEC Programs	93.558	--	-	10,588,579
CalWORKS Single Allocation	93.558	--	-	20,449,540
CWS TANF	93.558	--	-	4,933,685
EA Foster Care	93.558	--	-	2,260,952
Fraud Incentive	93.558	--	-	27,679
93.558 Subtotal			<u>10,609,927</u>	<u>67,703,132</u>
FedGap	93.090		-	1,723,111
KIN-GAP IV-E Admin	93.090		-	22,992
93.090 Subtotal			<u>-</u>	<u>1,746,103</u>
Child Support Enforcement	93.563	2201CACSES	-	13,001,273
Refugee Cash Assistance (RCA)	93.566		-	164,721
Refugee Cash Assistance (HSA Administration)	93.566		-	14,357
93.566 Subtotal			<u>-</u>	<u>179,078</u>
CWS IV - B	93.645		-	487,137
Foster Care Licensing	93.658		-	53,198
Foster Care	93.658		-	363,711
Foster Care and Extended Foster Care	93.658		-	7,723,773
Probation IV - E (HSA Admin)	93.658		169,766	456,980
Families First Coronavirus Response Act Title IV-E FMAP	93.658		-	2,255,314
ECCB - Emergency Child Care Bridge	93.658		-	33,080
ECCB - Emergency Child Care Bridge (Assistance)	93.658		-	8,257
CWS IV-E	93.658		-	6,937,796
CSEC	93.658		-	283,292
CCR and CCR CWD	93.658		-	751,515
Non CWS	93.658		-	371,018
Passed through the California Department of Health Care Services:				
Foster Care - HCPCFC (PHS)	93.658	CMS ALLOCATION	-	325,274
PHN Psychotropic Medication Monitoring	93.658	DHCS ALLOCATION	-	100,942
HCPCFC Caseload Relief	93.658	DHCS ALLOCATION	-	201,120
93.658 Subtotal			<u>169,766</u>	<u>19,865,270</u>
Adoptions (Assistance)	93.659		-	13,523,685
Adoptions (Admin) (Includes Eligibility)	93.659		-	2,193,560
93.659 Subtotal			<u>-</u>	<u>15,717,245</u>
CWS Title XX	93.667		-	1,125,495
CWS Title XX (Assistance)	93.667		-	1,048,484
93.667 Subtotal			<u>-</u>	<u>2,173,979</u>
ILP	93.674		3,118	207,477

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through California Department of Community Services and Development:				
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) EHA 16	93.568	21B-5032	\$ -	\$ 93,215
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) EHA 16	93.568	22B-4032	-	601,058
State Dept of Community Services - Emergency Supplemental Low Income Home Energy Program (ESLIHEAP) EHA 16	93.568	23J-5736	-	10,435
State Dept of Community Services - Supplemental Low-Income Home Energy Program (SLIHEAP)	93.568	22Q-4581	-	15,705
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) American Rescue Plan (ARPA)	93.568	21V-5581	-	313,606
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) Weatherization	93.568	22B-4032	-	484,393
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) EHA 16	93.568	23B-5032	-	398,868
State Dept of Community Services - Low Income Home Energy Program (LIHEAP) Weatherization	93.568	23B-5032	-	952,421
State Dept of Community Services - Low Income Home Water Assistance Program (LIHWAP)	93.568	21Z-9569	-	123,857
93.568 Subtotal			-	2,993,558
Community Services Block Grant (CSBG)	93.569	22F-5038	-	254,964
Community Services Block Grant (CSBG) Discretionary	93.569	22F-5038	-	31,000
Community Services Block Grant (CSBG)	93.569	23F-4038	-	740,996
93.569 Subtotal			-	1,026,960
California Department of Health Services:				
National Hospital Preparedness Program (HPP)	93.889	22-10680	-	283,312
Passed through the California Department of Health Care Services:				
Medi-Cal	93.778		-	19,565,106
Child Health Disability Prevention - CHDP	93.778	CHDP Admin	-	233,399
Children's Medical Services - CMS (PHS)	93.778	DHCS ALLOCATION	-	2,698,374
Passed through California Dept of Social Services:				
IHSS	93.778		-	4,107,599
California Department of Public Health CLPP Division:				
Child Lead Poisoning Prevention Program	93.778	20-10544	-	171,935
93.778 Subtotal			-	26,776,413
American Rescue Plan Act (ARPA)	93.958	2022 Grant	-	19,749
Passed through California Department of Mental Health:				
Mental Health Block Grant (MHBG)	93.958	2022 Grant	-	2,092,271
93.958 Subtotal			-	2,112,020

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Passed Through to Subrecipients	Total Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
Passed through California Department of Alcohol and Drug Program Substance Abuse Block Grant:				
SABG - Discretionary	93.959	2021 Award	\$ -	\$ 21,382
SABG - Discretionary	93.959	2022 Award	-	1,930,643
SABG - Perinatal Set-Aside	93.959	2021 Award	-	577
SABG - Perinatal Set-Aside	93.959	2022 Award	-	115,872
SABG - Prevention Set-Aside	93.959	2022 Award	827,090	827,090
Subtotal			<u>827,090</u>	<u>2,895,564</u>
Total U.S. Department of Health and Human Services			14,380,388	185,136,754
Executive Office of the President				
Direct Program:				
Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G21CV0002A	-	96,492
Central Valley High Intensity Drug Trafficking Area (HIDTA)	95.001	G22CV0002A	-	65,564
HIDTA Crime Gun Grant	95.001	G22CV0002A	-	16,800
Total Executive Office of the President			-	178,856
Department of Homeland Security				
Direct Program:				
2022 Port Security Grant Program	97.056	EMW-2022-PU-00198	-	37,945
FEMA Disaster COVID-19 Response Project 7	97.036	DR-4482-CA	-	2,000,947
Emergency Management Performance Grant - ARPA (American Rescue Plan Act)	97.042	2021-0004	-	65,825
EMERGENCY MANAGEMENT PERFORMANCE GRANT Year 1	97.042	2022-0005	-	326,766
97.042 Subtotal			<u>-</u>	<u>392,591</u>
FFY 2020 Homeland Security Grant Program	97.067	2020-0095	-	200,586
FFY 2021 Homeland Security Grant Program	97.067	2021-0081	-	210,502
97.067 Subtotal			<u>-</u>	<u>411,088</u>
Passed through United Way:				
United Way - Emergency Food & Shelter Program (EFSP)	97.024	Phase 39, ID# 086000-008 (FFY 2021-22)	-	17,372
Total Department of Homeland Security			-	2,859,943
Environmental Protection Agency				
Passed through California Department of Public Health:				
LPA - Federal Safe Drinking Water "Project"	66.468	SRFLPA69	-	121,466
Total Environmental Protection Agency			<u>-</u>	<u>121,466</u>
Total Expenditures of Federal Awards			<u>\$ 26,211,066</u>	<u>\$ 282,021,935</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN JOAQUIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023

NOTE 1 BASIS OF PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of the County of San Joaquin, California (the County) under programs of the federal government for the year ended June 30, 2023. 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. Negative amounts, if any, shown on the Schedule represent adjustments or credits made in the normal course of business to amounts reported as expenditures in the prior years.

NOTE 2 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported in the Schedule are reported on the modified accrual basis of accounting, except for subrecipient expenditures, which are recorded on the cash basis and certain U.S. Department of Health and Human Resources programs that are reported on a cash basis in accordance with guidance provided by the California Health and Human Services Agency. When applicable, 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.

NOTE 3 INDIRECT COST RATE

The County has not elected to use the 10% 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 AGING CLUSTER

The California Department of Aging considers other closely related pass-through programs by the state to be included with the Aging Cluster, in accordance with 2 CFR 200.12.

**COUNTY OF SAN JOAQUIN
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2023**

NOTE 6 MEDICAID CLUSTER

Except for Medi-Cal administrative expenditures, Medicaid (Medi-Cal) and Medicare program expenditures are excluded from the schedule of expenditures of federal awards. These expenditures represent fees for services; therefore, neither is considered a federal award program of the County for purposes of the schedule of expenditures of federal awards or in determining major programs. The County assists the state of California (the State) in determining eligibility and provides Medi-Cal and Medicare services through County-owned health facilities, Medi-Cal administrative expenditures are included in the schedule of expenditures of federal awards as they do not represent fees for services.

NOTE 7 OUTSTANDING LOANS WITH FEDERAL FUNDS

Outstanding federally-funded program loans, without continuing compliance requirements, carried balances as of June 30, 2023 as follows:

Federal Assistance Listing Number	Program Title	Loans Outstanding June 30, 2023
14.218	Community Development Block Grants	\$ 16,272,102
14.231	HOME Investment Partnership Program	18,662,752

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes x no

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section I – Summary of Auditors’ Results (Continued)

Identification of Major Federal Programs

Assistance Listing Number(s)	Name of Federal Program or Cluster
14.218	Community Development Block Grants/ Entitlement Grants (CDBG)
17.258/17.259	WIOA Cluster
20.106	Airport Improvement Program
21.027	COVID-19 – Coronavirus State and Local Fiscal Recovery Funds
93.323	Covid-19 – Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)
93.498	Provider Relief Fund
93.658	Foster Care
93.659	Adoption Assistance
93.778	Medicaid Cluster

Dollar threshold used to distinguish between
Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

_____ yes x no

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings

2023 – 001

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: Based on our audit procedures performed over the Schedule of Expenditures of Federal Awards (SEFA), we identified that the SEFA did not go through the County's formal review process. It appears the SEFA was prepared and approved by one individual which led to \$4.3 million of adjustments being made to the SEFA under audit.

Criteria or specific requirement: Internal controls should be established over the SEFA preparation process in which the preparation and review functions are segregated to ensure completeness and accuracy of the schedule.

Context: The adjustment represents approximately 2 percent of total federal expenditures reported on the SEFA.

Effect: The lack of review over the preparation of the SEFA lead to material misstatements to the SEFA.

Cause: The County's formal review process of the SEFA did not detect and correct a material misstatement.

Repeat Finding: The finding is a repeat of a finding in the prior year. Prior year finding number was 2022-003.

Recommendation: We recommend the County implement policies and procedures to the SEFA preparation process to ensure the SEFA is complete and is prepared and reviewed by separate individuals.

Views of responsible officials and planned corrective actions: Management agrees with the finding and has implemented procedures to ensure proper review of information on the SEFA.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings (Continued)

2023 – 002

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: During our testing over accrued liabilities, we observed that the Hospital for the year ended June 30, 2022 and prior, had received funds related to reimbursement grants and had recorded the funds received as unearned revenue instead of recognizing the revenue in the prior received. As a result, other current assets, unearned revenue, other nonoperating revenues have been restated to reflect an increase in the Hospitals beginning Net position for the year ended June 30, 2022 of \$5.2 million.

Criteria or specific requirement: The Hospital should maintain policies to review grant agreements to determine proper revenue recognition.

Context: The condition above was observed in our testing over accrued liabilities.

Effect: The Hospital's financial statements for the year ended June 30, 2023 were misstated.

Cause: The Hospital departments responsible for the grants were unable to provide support to the finance team to determine that the funds had been expended in accordance with the grant. However, being a reimbursement grant, the funds are received after the services are provided and support for those services are provided to the grantor.

Repeat Finding: Not a repeat finding.

Recommendation: We recommend that the Hospital should review grant agreements to determine proper revenue recognition on when the funds are earned.

Views of responsible officials and planned corrective actions: Management agrees with the finding and has implemented procedures to determine when grant funds are earned.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section II – Financial Statement Findings (Continued)

2023 – 003

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: During our testing of property taxes receivable and unavailable revenue, we noted the County had classified the reserve for tax loss reserve fund as an allowance for uncollectable accounts instead of restricted fund balance. This resulted in the property tax receivable and fund balance in the General Fund being understated by \$33.8 million.

Criteria or specific requirement: The tax loss reserve should be presented as restricted fund balance and not as an offset to the secure property tax receivable.

Context: The \$33.8 million tax loss reserve was approximately 37 percent of the secured property tax receivable balance.

Effect: Property tax receivable and restricted fund balance in the General Fund was understated by \$33.8 million.

Cause: The County had presented its property tax loss reserve balance net of the secured property tax receivable instead of restricted fund balance.

Repeat Finding: Not a repeat finding.

Recommendation: We recommend the County present the tax loss reserve as restricted fund balance instead of as an allowance net of property taxes receivable, especially when considering secured property taxes are fully collectible either through collections or sale of the underlying property of the taxes become delinquent.

We further recommend the County review its unavailable revenue balance at year-end to ensure it is properly updated to reflect the portion of the receivable that is not collected within the County's 60-day availability period.

Views of responsible officials and planned corrective actions: Management agrees with the finding and has corrected the current year financial statements.

**COUNTY OF SAN JOAQUIN
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**COUNTY OF SAN JOAQUIN
SCHEDULE OF THE OFFICE OF CALIFORNIA STATE DEPARTMENT OF AGING
YEAR ENDED JUNE 30, 2023**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	CFDA	Contract Number	Award Number	Federal Expenditures	State Expenditures
U.S. Department of Health and Human Services					
Passed through California Department of Aging:					
Special Programs for the Aging - Title VII, Chapter 3 (VII-B) Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2223-11	2101CAOAEA-01	\$ 2,567	\$ -
Special Programs for the Aging - Title VII, Chapter 2 (VII-A) Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-11	2101CAOAOA-01	44,235	298,905
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2223-11	2101CAOAPH-01	50,558	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2223-11	2101CAOASS-01	688,072	-
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C1)	93.045	AP-2223-11	2101CAOACM-01	627,565	62,907
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	93.045	AP-2223-11	2101CAOAH-01	182,840	608,932
Special Programs for the Aging - Title III, Part E Nutritional Family Caregiver Support	93.052	AP-2223-11	2101CAOAF-01	144,765	-
Nutrition Services Incentive Program	93.053	AP-2223-11	2101CAOANS-01	147,595	-
Public Health L&C Program Fund	N/A	AP-2223-11	State	-	4,851
State Health Facilities Citation Penalties Account	N/A	AP-2223-11	State	-	36,641
Community Based Services Program/ SNF Quality and Accountability	N/A	AP-2223-11	State	-	23,041
Area Plan Administration	N/A	AP-2223-11	State	-	100,000
		AP-2223-11	Subtotal Area Plan 2022-23	1,888,197	1,135,277
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	N/A	AP-2122-11	State Augmented Carryover from 2021-22	-	239,422
Consolidated Appropriation Act (CAA) III-C2	93.045	AP-2122-11	2101CAHDC5-00	253,880	-
Special Programs for the Aging - Title VII, Chapter 2 (VII-A) Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-11	2101CAOM6-00/AROL (ARP VII-A)	7,110	-
Nutrition Services (III-C2)					
Special Programs for the Aging - Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2122-11	2101CAPH6-00 / ARDL (ARP III-D)	14,432	-
Special Programs for the Aging - Title III, Part B Grants for Supportive Services and Senior Citizens	93.044	AP-2122-11	2101CASSC6-00 / ARBL (ARP III-B)	593,379	-
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C1)	93.045	AP-2122-11	2101CACM6-00 / AR1L (ARP III-C-1)	501,524	-
Special Programs for the Aging - Title III, Part C Nutrition Services (III-C2)	93.045	AP-2122-11	2101CAHD6-00 / AR2L (ARP III-C-2)	588,322	-
Special Programs for the Aging - Title III, Part E National Family Caregiver Support	93.052	AP-2122-11	2101CAFCC6-00 / AREL (ARP III-E)	210,776	-
		AP-2122-11	Subtotal ARPA	2,169,423	239,422
Total U.S. Department of Health and Human Services				4,057,620	1,374,699
California Department of Aging					
Access to Technology	N/A	AT-2223-39	Access to Technology	-	2,787
Digital Connections		DC-2223-11	Digital Connections	-	256
HCBS Senior Nutritional Infrastructure		NI-2223-11	HCBS Sr. Nutritional Infrastructure	-	21,793
OARR Fall Prevention		IF-2223-11	OARR Fall Prevention	-	96,953
OARR Family Caregiver		IF-2223-11	OARR Family Caregiver	-	36,048
OARR Intergenerational Activity		IF-2223-11	OARR Intergenerational Activity	-	398,513
OARR Legal Services		IF-2223-11	OARR Legal Services	-	4,574
OCA-M Aging in Place		OM-2223-11	OCA-M Aging in Place	-	866
Total California Department of Aging				-	561,790
Total				\$ 4,057,620	\$ 1,936,489

**COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY
SERVICES AND DEVELOPMENT
YEAR ENDED JUNE 30, 2023**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 22F-5038 (CSBG)
CONTRACT PERIOD FROM JANUARY 1, 2022 THROUGH MAY 31, 2023**

	January 1, 2022 Through June 30, 2022	July 1, 2022 Through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	\$ 492,176	\$ 533,192	\$ 1,025,368	\$ -	\$ 1,025,368
Accrued Grant Revenue	278,228	(278,228)	-	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
Total Revenue	\$ 770,404	\$ 254,964	\$ 1,025,368	\$ -	\$ 1,025,368
EXPENSES					
Administrative Costs:					
Salaries and Wages	\$ 44,550	\$ -	\$ 44,550	\$ 44,550	\$ 44,550
Fringe Benefits	31,581	-	31,581	31,851	31,581
Operating Expenses	3,719	-	3,719	3,719	3,719
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	33,534	-	33,534	33,534	48,070
Disaster	-	-	-	-	-
Total Administrative Costs	113,384	-	113,384	113,654	127,920
Program Costs:					
Salaries and Wages	287,361	142,922	430,283	420,283	435,919
Fringe Benefits	189,450	86,162	275,612	275,612	250,557
Operating Expenses	180,209	25,880	206,089	206,089	210,972
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Subcontractor/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
Disaster	-	-	-	-	-
Total Program Costs	657,020	254,964	911,984	901,984	897,448
Total Expenses	\$ 770,404	\$ 254,964	\$ 1,025,368	\$ 1,015,638	\$ 1,025,368

**COUNTY OF SAN JOAQUIN
SCHEDULES OF CALIFORNIA DEPARTMENT OF COMMUNITY
SERVICES AND DEVELOPMENT (CONTINUED)
YEAR ENDED JUNE 30, 2023**

**SAN JOAQUIN COUNTY DEPARTMENT OF AGING AND COMMUNITY SERVICES
SUPPLEMENTAL STATEMENT OF REVENUES AND EXPENDITURES (SSRE)
CSD CONTRACT NO. 22F-5038 (CSBG) DISCRETIONARY
CONTRACT PERIOD FROM JUNE 1, 2022 THROUGH MAY 31, 2023**

	June 1, 2022 Through June 30, 2022	July 1, 2022 Through May 31, 2023	Total Audited Costs	Total Reported Expenses	Total Budget
REVENUE					
Grant Revenue (CSD Funds Only)	\$ -	\$ 26,178	\$ 26,178	\$ -	\$ 31,000
Accrued Grant Revenue	-	4,822	4,822	-	-
Interest Income	-	-	-	-	-
Other Income	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Revenue	<u>\$ -</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ -</u>	<u>\$ 31,000</u>
EXPENSES					
Administrative Costs:					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	-	-	-	-
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Administrative Costs	-	-	-	-	-
Program Costs:					
Salaries and Wages	-	-	-	-	-
Fringe Benefits	-	-	-	-	-
Operating Expenses	-	31,000	31,000	31,000	31,000
Equipment	-	-	-	-	-
Out-of-State Travel	-	-	-	-	-
Contract/Consultant Services	-	-	-	-	-
Other Costs	-	-	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Program Costs	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
	<u>-</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>	<u>31,000</u>
Total Expenses	<u>\$ -</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>	<u>\$ 31,000</u>



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