# CITY OF INGLEWOOD SINGLE AUDIT REPORTS FOR THE YEAR ENDED SEPTEMBER 30, 2006 WITH REPORTS OF INDEPENDENT AUDITOR

# CITY OF INGLEWOOD SINGLE AUDIT REPORTS FOR THE FISCAL YEAR ENDED SEPTEMBER 30, 2006

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FOUNDING PARTNERS
BRAINARD C. SIMPSON, CPA
CARL P. SIMPSON, CPA

# REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Honorable Mayor and Members of the City Council City of Inglewood, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Inglewood, California (City) as of and for the fiscal year ended September 30, 2006, which collectively comprise the City's basic financial statements and have issued our report thereon dated April 15, 2008. We conducted our audit 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.

# Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City's internal control over financial reporting as a basis for designing our auditing procedures 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 City's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

A control deficiency 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statements that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.





# Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that is required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the City in a separate letter dated April 15, 2008.

This report is intended solely for the information and use of the Mayor, City Council, and the City's management, and is not intended to be and should not be used by anyone other than these specified parties.

Los Angeles, California

April 15, 2008



FOUNDING PARTNERS
BRAINARD C. SIMPSON, CPA
CARL P. SIMPSON, CPA

# REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

To the Honorable Mayor and Members of the City Council City of Inglewood, California

# Compliance

We have audited the compliance of the City of Inglewood, California (City) with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended September 30, 2006. The City's major federal programs are identified in the Summary of Auditor's Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, and OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the City'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. Our audit does not provide a legal determination on the City's compliance with those requirements.

As described in finding 06.02 in the accompanying schedule of findings and questioned costs, the City did not comply with the requirement regarding monitoring of subreciepient matching that is applicable to its Emergency Shelter Grant. Compliance with this requirement is necessary, in our opinion, for the City to comply with the requirements applicable to that program.

In our opinion, except for the noncompliance described in the preceding paragraph, the City complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended September 30, 2006.

# Internal Control Over Compliance

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over





compliance with requirements that could have a direct and material effect on major federal programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, 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 City's internal control over compliance.

Our consideration of the internal control over compliance was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in the entity's internal control that might be significant deficiencies or material weaknesses as defined below. However, as discussed below, we identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies and a deficiency that we consider to be a material weakness.

A control deficiency in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs as items 06.01 through 06.04 to be significant deficiencies.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control. Of the significant deficiencies in internal control over compliance described in the accompanying schedule of findings and questioned costs, we consider item 06.02 to be material weaknesses.

The City's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the City's response and, accordingly, we express no opinion on it.

# Schedules of Expenditures of Federal Awards and Selected State Financial Assistance

We have audited the financial statements of governmental activities, the business-type activities, the discretely presented component units, each major fund, and the aggregate remaining fund information of the City as of and for the year ended September 30, 2006, and have issued our report thereon dated April 15, 2008. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying Schedules of Expenditures of Federal Awards and Schedule of Expenditures – Los Angeles County Grants – Supplemental Schedule presented on page 18 are presented for purposes of additional analysis as required by OMB Circular A-133 and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.



This report is intended solely for the information and use of the City Council, the City's management, federal and state awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Los Angeles, California

April 15, 2008

# CITY OF INGLEWOOD Schedule of Expenditures of Federal Awards For the Fiscal Year Ended September 30, 2006

FEDERAL GRANTOR/PASS THROUGH GRANTOR PROGRAM TITLE	CFDA	GRANT/PASS THROUGH NUMBER	FEDERAL EXPENDITURES	AMA	AMOUNT TO SUBRECIPENTS
DEPARTMENT OF AGRICULTURE  DIRECT PROGRAM  USDA TITLE IIIC1 - NUTRITION SERVICES  USDA TITLE IIIC2 - NUTRITION SERVICES  USDA TITLE IIIC2 - NUTRITION SERVICES	10.550 10.550 10.550 10.550	40014 400291 40014 40291	\$ 24,438 7,795 29,467 9,398	•	8 10 8
TOTAL FOR DEPARTMENT OF AGRICULTURE			71,098		•
<u>DEPARTMENT OF COMMERCE</u> DIRECT PROGRAM  ECONOMIC DEVELOPMENT ADMINISTRATION	11.302	07-87-05462	35,000		,
TOTAL DEPARTMENT OF COMMERCE			35,000		•
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (HUD)  DIRECT PROGRAMS  NEW CONSTRUCTION PROGRAM  VOUCHER PROGRAM	14.182	NC-009, NC-0023, NC-007, NC-002 CA082VO	3,785,717		1 1
SUBTOTAL SECTION 8 PROGRAMS			11,906,877		,
ECONOMIC DEVELOPMENT INITIATIVE - SENIOR CENTER COMMUNITY DEVELOPMENT BLOCK GRANT EMERGENCY SHELTER GRANT HOME INVESTMENT PARTNERSHIP PROGRAM	14.246 14.218 14.231 14.239	B-00-SP-CA-0045,B-01-SP-CA- 0063, B-02-SP-CA-0067 B03MC060520 S03MC060520 M03MC060516	123,360 1,678,691 103,501 195,832		202,068
SUBTOTAL OTHER HUD PROGRAMS			2,101,384		242,457
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			14,008,261		242,457
DEPARTMENT OF JUSTICE  DIRECT PROGRAMS  ASSET FORFEITURE AND SEIZURE  LOCAL LAW ENFORCEMENT  JUSTICE ASSISTANCE GRANT	16.999 16.592 16.738	NONE 2004LBBX0418 2005DJBX1071	167,401 77,458 2,730		
COMMUNITY ORIENTED POLICING TECHNOLOGY GRANTS	16.710	2002CKWX0025, 2004CKWX0045, 2005CKWX0062	467,606		1
TOTAL DEPARTMENT OF JUSTICE			715,195		•

See accompanying notes to Schedule of Expenditures of Federal Awards.

# CITY OF INGLEWOOD Schedule of Expenditures of Federal Awards For the Fiscal Year Ended September 30, 2006

FEDERAL GRANTORPASS THROUGH GRANTOR PROGRAM TITLE	CFDA	GRANT/PASS THROUGH NUMBER	FEDERAL EXPENDITURES	AMOUNT TO SUBRECIPENTS
DEPARTMENT OF TRANSPORTATION  DIRECT PROGRAM  FEDERAL AVIATION ADMINISTRATION	20.106	060139-30, 060139-31, 060139-33	4,083,514	1
PASSED THROUGH STATE OF CALIFORNIA - DEPARTMENT OF TRANSPORTATION INTELLIGENT TRANSPORTATION SYSTEM	20.514	STPL-5164 (006)	26,093	
TOTAL DEPARTMENT OF TRANSPORTATION			4,109,607	
DEPARTMENT OF HEALTH AND HUMAN SERVICES PASSED THROUGH STATE OF CALIFORNIA - DEPARTMENT OF AGING TITLE III PART B - SPECIAL PROGRAMS FOR THE AGING	93.044	40128	82,977	Ü
TITLE III PART B - SPECIAL PROGRAMS FOR THE AGING TITLE III PART B - SPECIAL PROGRAMS FOR SUPPORTIVE SERVICES	93.044 93.044	40128 40014	21,841	*
TITLE III PART B - SPECIAL PROGRAMS FOR SUPPORTIVE SERVICES TITLE III PART E - NATIONAL FAMILY CAREGIVER SUPPORT	93.044	40291	970,1	(4)
TITLE III PART E - NATIONAL FAMILY CAREGIVER SUPPORT	93.052	40291	1,656	• •
TITLE III CI - CONGREGATE NUTRITION	93.045	40014	107,339	٠
TITLE III C1 - CONGREGATE NUTRITION	93.045	40291	35,011	*
TITLE III C2 - HOME DELIVERED MEALS	93.045	40014	179,145	×
TITLE III C2 - HOME DELIVERED MEALS	93.045	40291	52,148	
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			500,791	•
DEPARTMENT OF HOMELAND SECURITY PASSED THROUGH THE CITY OF LOS ANGELES URBAN AREAS SECURITY INITIATIVE	97.008		184,013	e
PASSED THROUGH STATE OF CALIFORNIA - OFFICE OF EMERGENCY SERVICES STATE HOMELAND SECURITY PROGRAM (SHSP)	97.074		115,458	4
TOTAL DEPARTMENT OF HOMELAND SECURITY			299,471	,
GRAND TOTAL FOR ALL FEDERAL AWARDS PROGRAMS			\$ 19,739,423	242,457

# CITY OF INGLEWOOD NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended September 30, 2006

# 1. General

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of City of Inglewood, California. The City's reporting entity is defined in Note 1 to the City's basic financial statements. All federal financial awards received directly from federal agencies as well as federal awards passed through other government agencies are included on the schedule.

## 2. Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting, which is described in Note 1 to the City's basic financial statements. Program expenditures are recognized when incurred and are claimed subject to the approved budget limitations by cost category.

# 3. Relationship to Federal Financial Reports

Expenditures of federal awards are included in the City's basic financial statements as expenditures of either the general, special revenue or capital projects fund.

For the Fiscal Year Ended September 30, 2006

# Section I - Summary of Auditor's Results

Financial Stat		
Type of audito	or's report issued:	Unqualified
Internal contro	ol over financial reporting:	
	veakness(es) identified?	None
_	t deficiency(ies) identified that are not	
considered	to be material weakness(es)?	None reported
Noncompliano	ee material to financial statements noted?	No
Federal Awar	ds	
	ol over major programs:	
	veakness(es) identified?	Yes
	t deficiency(ies) identified that are not	
considered	to be material weakness(es)?	Yes
Type of audito	or's report issued on compliance	
for major prog	grams:	
CFDA No.	Program Title	Type of Opinion
20.106	Federal Aviation Administration	Unqualified
14.871	Section 8 Voucher Program	Unqualified
14.231	Emergency Shelter Program	Qualified
14.218	Community Development Block Grant	Unqualified
Any audit find	lings disclosed that are required to be	
	cordance with Section 510(a) of	
Circular A-13	3?	Yes
Identification	of major programs:	
		Federal
		Awards
<u>CFDA No.</u>	Program Title	Expended
20.106	Federal Aviation Administration	\$ 4,083,514
14.871	Section 8 Voucher Program	8,121,160
14.231	Emergency Shelter Program	103,501
14.218	Community Development Block Grant	1,678,691
		\$ 13,986,866
Dollar thresho	ld used to distinguish between type A	
and type B pro		\$ 592,183
•		, e, =, = 00
Auditee qualif	ied as low-risk auditee?	Yes

For the Fiscal Year Ended September 30, 2006 (Continued)

# **Section II – Financial Statement Findings**

No matters were reported.

# Section III - Federal Award Findings and Questioned Costs

# 06.01 - Non-compliance with CFR Tile 29, part 5, section 5.5 (a) and (b), Davis-Bacon Act

Program Title: Emergency Shelter Program

CFDA Number: 14.231

Contract Number: S03MC60520

Federal Department/Pass-Through Entities: Department of Housing and Urban Development

### Criteria

Any construction contract in excess of \$2,000 financed by Federal assistance funds are subject to the Davis-Bacon Act, the Department of Labor's (DOL) government wide implementation of the Davis-Bacon Act, or by Federal program legislation. According to the Act, all laborers and mechanics employed by contractors or subcontractors to work on construction contracts must be paid wages not less than those established for the locality of the project (prevailing wage rates) by the DOL.

Pursuant to 29 CFR part 5, "Labor Standards Provisions Applicable to Contacts Governing Federally Financed and Assisted Construction", all non-federal entities are required to include in their construction contracts subject to the Davis-Bacon Act, a requirement that the contractor or subcontractor comply with the requirements of the Davis-Bacon Act and the DOL regulations. This includes a requirement for the contractor or subcontractor to submit to the non-Federal entity weekly, for each week in which any contract work is performed, a copy of the payroll and a Statement of Compliance (certified payrolls) (29 CFR sections 5.5 and 5.6). This reporting is often done using Optional Form WH-347 which includes the required Statement of Compliance (OMB No. 1215-0149).

# Condition

The City contracted with Coleman Construction (Contractor) to perform work on the Sidewalk and Pedestrian Ramp Improvement project in the amount of \$592,672. According to CFR 29A, any construction contract in excess of \$2,000 is subjected to compliance with the Davis-Bacon Act. However, based on the review of the contract, we noted that the contract did not include the clauses for (1) minimum wages, (2) withholding, (3) payroll and basic records, and (4) Contract Work Hours and Safety Standards Act as stated in CFR 29A § 5.5 (a) and (b).

### Questioned Costs

N/A

For the Fiscal Year Ended September 30, 2006 (Continued)

# <u>06.01 - Non-compliance with CFR Tile 29, part 5, section 5.5 (a) and (b), Davis-Bacon Act (continued)</u>

### Recommendation

The City should implement policies and procedures to comply with the requirements of the Davis Bacon Act.

# Management Response

Future contracts will satisfy the requirements of CFR 29A and the *Davis-Bacon Act* by including language regarding minimum wages, withholding, payroll and basic records, contract work hours, and compliance with the Safety Standards Act. All grant contracts over \$2,000 will be reviewed by the City Attorney's Office and the department managing the grant to ensure that they are in compliance with the *Davis-Bacon Act* and all other HUD requirements prior to finalizing the agreements.

Contact Person Responsible for Corrective Action

Sid Porter, Finance Director

# 06.02 - Sub-recipient's Matching fund not being monitored

Program Title: Emergency Shelter Grant

**CFDA Number:** <u>14.231</u>

Contract Number: B03MC60520

Federal Department/Pass-Through Entities: Department of Housing and Urban Development

### Criteria

Each grantee must match the funding provided by HUD under its ESG Program with an equal amount from sources other than those provided under the ESG Program. These funds must be provided after the date of the grant award. A grantee may comply with this requirement by providing the supplemental funds itself, or through supplemental funds or voluntary efforts provided by any State recipient or non-profit recipient (subrecipient) (24 CFR section 576.51).

# OMB Circular A-110 23 Cost sharing and matching:

- (a) All contributions, including cash and third party in-kind, shall be accepted as part of the recipient's cost sharing or matching when such contributions meet all of the following criteria.
  - (1) Are verifiable from the recipient's records.
  - (2) Are not included as contributions for any other federally-assisted project or program.
  - (3) Are necessary and reasonable for proper and efficient accomplishment of project or program objectives.
  - (4) Are allowable under the applicable cost principles.

For the Fiscal Year Ended September 30, 2006 (Continued)

# <u>06.02 – Sub-recipient's Matching fund not being monitored (Continued)</u>

# Criteria(Continued)

- (5) Are not paid by the Federal Government under another award, except where authorized by Federal statute to be used for cost sharing or matching.
- (6) Are provided for in the approved budget when required by the Federal awarding agency.
- (7) Conform to other provisions of this Circular, as applicable.

### Condition

The City contracted with People Assisting the Homeless (PATH) and Saint Margaret's Center (Center) to administrate and to provide emergency shelter and related services to eligible homeless individuals funded by the U.S. Department of Housing and Urban Development(HUD) under the Emergency Shelter Grants Program (ESG). The City's required match funding under the ESG program was provided by PATH and the Center. However, the City did not provide any documentation to support their performance of any monitoring reviews to determine and ensure if the matching was in compliance with the applicable OMB Circulars such as OMB Circulars A-110 and A-122. Therefore, we were unable to conclude if the City's matching complied with the HUD grant contract.

Questioned Costs

None

Recommendation

The City should implement a system to monitor the matching funds provided by the sub-contractors.

Management Response

The City will add procedures to its existing monitoring programs to verify matching of federal funds by sub-recipients as required by HUD. These procedures will be documented in writing.

Contact Person Responsible for Corrective Action

Sid Porter, Finance Director

For the Fiscal Year Ended September 30, 2006 (Continued)

# 06.03 - Lack of follow-up by the City on the sub-recipient monitoring report

Program Title: Emergency Shelter Program

CFDA Number: 14.231

Contract Number: S03MC60520

Federal Department/Pass-Through Entities: Department of Housing and Urban Development

### Criteria

OMB Circular A-133 Subpart D-\\_\_\_.400 (d) (3) Pass-through entity responsibilities states: A pass-through entity shall perform the following for the Federal awards it makes:

(d) Monitor the activities of subrecipients as necessary to ensure that Federal awards are used for authorized purposes in compliance with laws, regulations, and the provisions of contracts or grant agreements and that performance goals are achieved.

### Condition

Based on the review of the City's internal monitoring report of its sub-recipient (PATH) for the fiscal year 2005-06, we noted that the monitoring report disclosed an unallowable activity finding which might also have resulted in potential disallowed costs. However, we were not provided with any documentation for the resolution of the finding.

The monitoring report states: "four out of seven files were ineligible for this fiscal period because services were rendered during the previous funding cycle."

Questioned Costs

To be determined if any

# Recommendation

We recommend that the City should perform follow-up reviews of the findings and recommendations resulting from its sub-recipient monitoring review and document the resolution.

### Management Response

The City will perform follow up monitoring when deficiencies are noted in sub-recipient monitoring to ensure timely and effective resolution to the findings.

Contact Person Responsible for Corrective Action

Sid Porter, Finance Director

For the Fiscal Year Ended September 30, 2006 (Continued)

# 06.04 - Single Audit Report not submitted timely

Criteria

OMB Circular A-133 Subpart C-§\_\_\_.320 states Report submission:

"(a) General. The audit shall be completed and the data collection form described in paragraph; (b) of this section and reporting package described in paragraph (c) of this section shall be submitted within the earlier of 30 days after receipt of the auditor's report(s), or nine months after the end of the audit period, unless a longer period is agreed to in advance by the cognizant or oversight agency for audit".

### Condition

Due to the delays in the completion of the City's financial audit for the fiscal year ended September 30, 2006, the Single Audit was also not completed within the reporting deadline as required by the OMB Circular A-133. Therefore, the Single Audit Reporting Package which includes the financial statements and schedule of expenditures of federal awards, summary schedule of prior audit findings; auditor's reports and corrective action plans were not completed and submitted to the Federal Audit Clearinghouse.

**Questioned Costs** 

None

Recommendation

We recommended that the City complete their annual audits timely and submit the data collection form and Single Audit Report to the Federal Clearinghouse within the earlier of 30 days after receipt of the Single Audit Report or nine months after the end of the its fiscal year end.

## Management Response

The City has experienced significant staffing shortages at the highest levels in the Finance Department, including the position of Accounting Manager and Assistant Finance Director. Difficulties in filling these positions have resulted in delays in completing our Single Audits. The City has been in the process of resolving these staffing issues. The position of Accounting Manager has been filled. The position of Assistant Finance Director should be filled within a few weeks. We expect that this additional help at the higher levels will allow us to complete our FY 07 by August 15, 2008. We expect that the City will be able to resume submitting audits on a timely basis in the future.

Contact Person Responsible for Corrective Action

Sid Porter, Finance Director

# CITY OF INGLEWOOD SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

For the Fiscal Year Ended September 30, 2006

# Section I - Prior Audit Findings

No matters were reported.

CITY OF INGLEWOOD Schedule of Expenditures LA County Grants 40014 /40128 For the Fiscal Year Ended June 30, 2006

GRANTOR / PROGRAM TITLE	FEDERAL CFDA NUMBER	CONTRACT	PERIOD	AWARD CONTRACTED	CLOSEOUT EXPENDITURES
Older Americans Act (Department of Agriculture): NSIP/USDA Title IIIC1 NSIP/USDA Title IIIC2	10.550 10.550	40014	2005-2006	\$ 32,900	\$ 32,900
Subtotal - Older Americans Act (Department of Agriculture)				71,954	71,954
Integrated Care Management Services (State of California): Adult Protective Services Linkages-California State General Funds	APS AB2800	40128	2005-2006	59,252	25,237
Linkages-Parking Fees Funds	AB764	40128	2005-2006	16,242	5,389
Subtotal - Integrated Care Management Services (State of California)				105,494	56,778
Department of Health and Human Services: Title IIIC1 Congregate Nutrition Title IIIC2 Home Delivered Meals	93.045 93.045	40014	2005-2006 2005-2006	143,981 243,201	143,735 231,873
Title III Part B - Special Programs for the Aging -	770	7007	7000		
Grants for Supportive Services and Senior Centers Grants for Supportive Services for Aging	93.044	40128	2005-2006	4,500	4,500
Title III Part E - National Family Caregiver Support Program	93.042	40014	2005-2006	25,429	18,700
Subtotal - Department of Health and Human Services				535,051	510,387
Total - LA County Contracts 40014 and 40128				\$ 712,499	\$ 639,119
FEDERAL FUNDS - RECONCILIATION TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	L AWARDS				
Older Americans Act (Department of Agriculture) Fiscal Year Ended 6/30/06 Less: July Through September 2005 Expenditures Add: July through September 2006 Expenditures (40014)					\$ 71,954 (18,049) 17,193
Older Americans Act (Department of Agriculture) Fiscal Year Ended 9/30/06					\$ 71,098
Department of Health and Human Services Fiscal Year Ended 6/30/06 Less: July Through September 2005 Expenditures Add: July through September 2006 Expenditures (40014/40128)					\$ 510,387 (121,331) 111,735
Department of Health and Human Services Fiscal Year Ended 9/30/06					\$ 500,791