

GOVERNING BOARD

Vito Chiesa, Chair
Supervisor, Stanislaus County

Drew M. Bessinger
Councilmember, City of Clovis

David Couch
Supervisor, Kern County

Christina Fugazi
Vice Mayor, City of Stockton

Deborah Lewis
Councilmember, City of Los Banos

Buddy Mendes
Supervisor, Fresno County

Tania Pacheco-Werner, PhD.
Appointed by Governor

Lloyd Pareira
Supervisor, Merced County

Craig Pedersen
Supervisor, Kings County

Alvaro Preciado
Mayor, City of Avenal

Robert Rickman
Supervisor, San Joaquin County

Alexander C. Sherriffs, M.D.
Appointed by Governor

Amy Shuklian
Supervisor, Tulare County

Tom Wheeler
Supervisor, Madera County

Vacant
Small City

Samir Sheikh
Executive Director
Air Pollution Control Officer

Northern Region Office
4800 Enterprise Way
Modesto, CA 95356-8718
(209) 557-6400 • FAX (209) 557-6475

Central Region Office
1990 East Gettysburg Avenue
Fresno, CA 93726-0244
(559) 230-6000 • FAX (559) 230-6061

Southern Region Office
34946 Flyover Court
Bakersfield, CA 93308-9725
(661) 392-5500 • FAX (661) 392-5585

DATE: August 18, 2022
TO: SJVUAPCD Governing Board
FROM: Samir Sheikh, Executive Director/APCO
Project Coordinator: Ryan Buchanan



RE: **ITEM NUMBER 8: RECEIVE AND FILE THE CALIFORNIA DEPARTMENT OF FINANCE FISCAL COMPLIANCE AUDIT**

RECOMMENDATION:

Receive and file the California Department of Finance, Office of State Audits and Evaluations, fiscal compliance audit of the San Joaquin Valley Air Pollution Control District's implementation of the California Air Resources Board's air pollution incentive programs.

BACKGROUND:

The District has always believed that routine audits of public agencies are imperative. This is especially true for an agency like the District which has been entrusted with large sums of public funds and the responsibility to improve quality of life for a large segment of the state's population. We have always believed that a well-crafted audit serves to enhance public accountability and transparency, and advance good government by identifying and promoting good business practices.

Under your Board's direction, the District has long strived to serve as a role model for good government. Significant effort and investment has been made by your Board to achieve the following:

- Outstanding customer service
- Accountability to the public
- Effective and efficient use of public funds
- Open and transparent public processes
- Robust fiscal controls

These efforts have been validated through a number of audits by independent and outside entities. These audits have consistently been complementary of the District's operations in fulfilling and exceeding mandates, exercising fiduciary responsibilities, and public accountability and transparency.

The District is regularly audited by independent outside agencies including professional accountancy corporations on behalf of the federal government, the California Air Resources Board (CARB), the California Department of Finance (DOF), and the California Bureau of State Audits. These comprehensive and rigorous independent audits have focused on every aspect of our programs including our programmatic and fiscal controls. These audits are conducted to ensure that the public funds to which we have been entrusted are spent appropriately and in the manner in which they were intended.

The auditor's responsibility is to express opinions on the financial statements based on the audit. Audits are conducted 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. Those standards require that auditors plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the District's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management.

For instance, the District's finances are audited annually by leading Certified Public Accountant (CPA) firms that specialize in the auditing of public agencies. The District follows proper fiscal auditing best practices by switching CPA firms at least every five years and each year the auditors have determined that the District's financial statements present fairly, in all material respects. This determination represents a "clean report", or a positive audit outcome.

In addition, as an agency that receives federal funds, the District is required to obtain an annual audit in accordance with the Single Audit Act and Government Auditing Standards. A "Single Audit" is intended to provide a cost-effective audit for non-federal entities – one audit is conducted in lieu of multiple audits of individual programs. In addition, a Single Audit requires review of the District's internal control over operations

and financial reporting. These annual Single Audits have consistently confirmed the District's compliance with all federal guidelines and requirements.

DISCUSSION:

On October 26, 2021, the California DOF notified the District that they would be conducting a fiscal compliance audit of the District's implementation of CARB air pollution reduction incentive programs. The audit scope consisted of eight air pollution reduction incentive programs over a 10-year period, from June 30, 2011, to June 30, 2021.

The DOF establishes appropriate fiscal policies to carry out the state's programs and serves as the Governor's chief fiscal policy advisor and promotes long-term economic sustainability and responsible resource allocation. At the request of CARB, the DOF, Office State of Audits and Evaluations, conducted a fiscal compliance audit to determine whether the incentive programs' revenues, expenditures and balances were in compliance with applicable grant agreements, guidelines, and statutes.

In conducting the audit, DOF conducted interviews with CARB and District staff and reviewed grant agreements and amendments, funding plans, program guidelines, and applicable statutes. They conducted a risk assessment, including evaluating whether the District's key internal controls were properly designed, implemented, and operating effectively. Key internal controls evaluated focused on the review and approval process for expenditures, expenditure and revenue reconciliation, interest revenue calculation and allocation, reimbursement request preparation, and processes for fund liquidation and reporting. Their assessment included conducting interviews with District personnel, and testing transactions related to expenditures, interest revenue, and reporting. Additionally, DOF assessed the reliability of the District's Labor Information System to understand and test the computations and labor reports generated by the system. The audit was conducted in accordance with generally acceptable governmental accounting standards which require obtaining sufficient, appropriate evidence to provide a reasonable basis for the findings and conclusions based on the audit objective.

On July 20, 2022, DOF notified the District that it had completed its fiscal compliance audit. The audit report came back as a clean audit that did not identify any deficiencies in internal controls. This audit once again demonstrates that the District continues to be good stewards of public funds, specifically the air pollution reduction incentive programs that support improving the health and quality of life for the Valley residents. The District appreciates the results of this state audit as it reaffirms the District's focus on robust fiscal controls, accountability, and transparency in the use of public funds.

San Joaquin Valley Unified Air Pollution Control District
Governing Board Meeting
August 18, 2022

**RECEIVE AND FILE THE CALIFORNIA DEPARTMENT OF FINANCE FISCAL
COMPLIANCE AUDIT**

Attachment A:

~~-\$28,183,712.17~~
~~16,726,803.7~~

(14 pages)



San Joaquin Valley Air Pollution Control District
Performance Audit

Report No. 22-3900-013
July 2022

Team Members

Cheryl L. McCormick, CPA, Chief
Rebecca G. McAllister, CPA, Assistant Chief
Marilyn Standing Horse, CPA, Manager
David Shockey, CPA, Supervisor
Daniel Cervantes
Mark-Anthony Lacy
Carla Villa

Final reports are available on our website at <https://www.dof.ca.gov>.

You can contact our office at:

California Department of Finance
Office of State Audits and Evaluations
915 L Street, 6th Floor
Sacramento, CA 95814
(916) 322-2985



July 20, 2022

Sabrina Johnson, Branch Chief
Contracts, Procurement, and Grants
Administrative Services Division
California Air Resources Board
1001 I Street
Sacramento, CA 95814

Final Report—San Joaquin Valley Air Pollution Control District Incentive Program Fiscal Compliance Audit

The California Department of Finance, Office of State Audits and Evaluations, has completed its fiscal compliance audit of the San Joaquin Valley Air Pollution Control District's implementation of the California Air Resources Board's (CARB) air pollution incentive programs.

The enclosed report is for your information and use. Because there were no audit findings requiring a response, we are issuing the report as final. This report will be placed on our website.

If you have any questions regarding this report, please contact Marilyn Standing Horse, Manager, or David Shockey, Supervisor, at (916) 322-2985.

Sincerely,

Cheryl L. McCormick, CPA
Chief, Office of State Audits and Evaluations

cc: Sydney Vergis, Division Chief, Mobile Source Control Division, California Air Resources Board
Scott Rowland, Chief, Incentives and Technology Branch, Mobile Source Control Division, California Air Resources Board
Lucina Negrete, Assistant Division Chief, Mobile Source Control Division, California Air Resources Board
Radhika Majhail, Manager, Mobile Source Control Division, California Air Resources Board
Samir Sheikh, Executive Director/APCO, San Joaquin Valley Air Pollution Control District
Ryan Buchanan, Controller, San Joaquin Valley Air Pollution Control District

BACKGROUND, SCOPE, METHODOLOGY, AND RESULTS

BACKGROUND

The San Joaquin Valley Air Pollution Control District (District) is a public health agency whose mission is to improve the health and quality of life for all Valley residents through efficient, effective, and entrepreneurial air quality management strategies.¹

The District receives grants for air pollution reduction incentive programs from the California Air Resources Board (CARB). CARB is charged with protecting the public from the harmful effects of air pollution and developing programs and actions to fight climate change. From requirements for clean cars and fuels to adopting innovative solutions to reduce greenhouse gas emissions, California has pioneered a range of effective approaches that have set the standard for effective air and climate programs for the nation, and the world.²

The District participates in eight air pollution reduction incentive programs, as follows:

Incentive Programs

<p>Carl Moyer Memorial Air Quality Standards Attainment Program (CMP)</p>	<p>CMP provides grant funding for cleaner-than-required engines, equipment, and other sources of air pollution. CMP is implemented as a partnership between CARB and California's 35 local air districts. CARB works collaboratively with the air districts and other stakeholders to set guidelines and ensure the program reduces pollution and provides cleaner air for Californians. CMP requires a 15-percent match of local funds.³</p>
<p>Community Air Protection Program (CAP Incentives)</p>	<p>CAP Incentives' focus is to reduce exposure in communities most impacted by air pollution. Communities around the state are working together to develop and implement new strategies to measure air pollution and reduce health impacts.⁴</p>
<p>Funding Agricultural Replacement Measures for Emission Reductions (FARMER)</p>	<p>FARMER provides funding through local air districts for agricultural harvesting equipment, heavy-duty trucks, agricultural pump engines, tractors, and other equipment used in agricultural operations. FARMER is funded by multiple funding sources, including the Greenhouse Gas Reduction Fund (GGRF), Alternative and Renewable Fuel and Vehicle Technology Fund (ARFVTF), and the California Tire Recycling Management Fund (Tire Fund).⁵</p>
<p>Lower Emission School Bus Program (LESBP)</p>	<p>LESBP provides funds to California public school districts to replace old, diesel school buses with cleaner buses. LESBP requires school districts to provide \$25,000 in match funds for the replacement of 1977 – 1986 model year buses.⁶</p>

¹ Excerpts obtained from https://www.valleyair.org/General_info/aboutdist.htm#Mission.

² Excerpts obtained from <https://ww2.arb.ca.gov/about>.

³ Excerpts obtained from <https://ww2.arb.ca.gov/our-work/programs/carl-moyer-memorial-air-quality-standards-attainment-program>.

⁴ Excerpts obtained from <https://ww2.arb.ca.gov/capp>.

⁵ Excerpts obtained from <https://ww2.arb.ca.gov/our-work/programs/farmer-program>.

⁶ Excerpts obtained from <https://ww2.arb.ca.gov/our-work/programs/lower-emission-school-bus-program>.

Diesel Emission Reduction Act (DERA)	DERA provides funding for grants and rebates that protect human health and improve air quality by reducing harmful emissions from diesel engines. ⁷
Low Carbon Transportation/Air Quality Improvement Program (LCT/AQIP)	LCT/AQIP provides mobile source incentives to reduce greenhouse gas, criteria pollutant, and toxic air contaminant emissions through the deployment of advanced technology and clean transportation. LCT/AQIP requires a 10-percent match of local funds. ⁸
Clean Cars 4 All (CC4A)	CC4A provides incentives to lower-income Californians to replace their older, high-polluting car with a zero- or near-zero emission car. The program focuses on low-income and disadvantaged communities and has a heavy emphasis on consumer protections, education of new technologies, and coordination with other clean transportation programs. ⁹
Enhanced Fleet Modernization Program (EFMP)	EFMP is a voluntary car scrap program focused on promoting advanced technology for low-income California residents. Low-income California residents living in an air district implementing this program are eligible for funding by scrapping their older, higher polluting vehicle and purchasing a cleaner vehicle or receiving eligible mobility options, such as transit passes in lieu of a replacement vehicle. ¹⁰

SCOPE

At the request of CARB, the California Department of Finance, Office of State Audits and Evaluations, conducted a fiscal compliance audit of the District's air pollution reduction incentive programs. The audit included the following incentive programs and fiscal years:

Incentive Program	Fiscal Year								
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
CMP	✓	✓	✓	✓	✓	✓	✓	✓	✓
CAP Incentives								✓	✓
FARMER								✓	✓
LESBP	✓	✓	✓	✓	✓	✓	✓	✓	✓
DERA	✓	✓	✓	✓	✓	✓	✓	✓	✓
LCT/AQIP					✓	✓	✓	✓	✓
CC4A					✓	✓	✓	✓	✓
EFMP					✓	✓	✓		

The audit scope included expenditures, revenues, and resulting balances from July 1, 2010 through June 30, 2019, as applicable for each program. For CAP Incentives, FARMER, and CC4A, the scope included expenditures through June 30, 2021, applicable to funding awarded prior to June 30, 2019.

The audit objective was to determine whether the incentive programs' revenues, expenditures, and resulting balances were in compliance with applicable grant agreements, guidelines, and statutes. The District's management is responsible for ensuring accurate financial reporting and compliance with applicable grant agreements, guidelines, and statutes.

⁷ Excerpts obtained from <https://www.epa.gov/dera>.

⁸ Excerpts obtained from <https://ww2.arb.ca.gov/our-work/programs/low-carbon-transportation-investments-and-air-quality-improvement-program>.

⁹ Excerpts obtained from <https://ww2.arb.ca.gov/our-work/programs/clean-cars-4-all>.

¹⁰ Excerpts obtained from <https://ww2.arb.ca.gov/our-work/programs/enhanced-fleet-modernization-program>.

METHODOLOGY

To plan the audit, we gained an understanding of the programs, and identified relevant criteria, by interviewing CARB and District personnel, reviewing the executed grant agreements and amendments, funding plans, program guidelines, CARB website, and applicable statutes.

We conducted a risk assessment, including evaluating whether the District's key internal controls significant to our audit objective were properly designed, implemented, and operating effectively. Key internal controls evaluated focused on the review and approval process for expenditures, expenditure and revenue reconciliation, interest revenue calculation and allocation, reimbursement request preparation, and processes for fund liquidation and reporting. Our assessment included conducting interviews with District personnel, and testing transactions related to expenditures, interest revenue, and reporting. During our audit, we did not identify deficiencies in internal controls significant within the context of our audit objective or that warranted the attention of those charged with governance.

Additionally, we assessed the reliability of data from the District's accounting system, Navigator, and its Labor Information System (LIS). To assess the reliability of interest computations and labor reports generated by these systems, we interviewed District staff and traced data elements to supporting documentation. We determined the data were sufficiently reliable to address the audit objective.

Based on the results of our planning, we developed specific methods for gathering evidence to obtain reasonable assurance to address the audit objective. Our methods are detailed in the Table of Methodologies.

Table of Methodologies

<p>Audit Objective: To determine whether the incentive programs' revenues, expenditures, and resulting balances were in compliance with applicable grant agreements, guidelines, and statutes.</p>
<p>Methods</p>
<ul style="list-style-type: none"> • Selected 49 project expenditures from each incentive program across all funding fiscal years and determined if expenditures, including match funded expenditures, were allowable, grant related, authorized, supported, and incurred within the grant period by reviewing grant agreements, annual/semi-annual program reports, project contracts, District accounting records, vendor invoices, and checks, and comparing to relevant criteria. • Selected 28 EFMP and CC4A program administrative expenditures from a third-party vendor and determined if expenditures were properly supported, correctly coded, and incurred within the grant period by reviewing grant agreements, invoices, timesheets, and District Grantee Reimbursement Requests, and comparing to relevant criteria. • Determined if match funding requirements were met by scheduling program revenues and expenditures, including match expenditures, and comparing to match requirements in relevant criteria. • Selected six interest revenue transactions across multiple programs and fiscal years and determined if interest revenue was correctly calculated and allocated to the programs by reviewing District accounting records. • Selected seven District grant reports across multiple programs and fiscal years and determined whether the District reported required and accurate data to CARB by reviewing grant agreements, program guidelines, annual and quarterly reports, and Grants Management System expenditure reports, and comparing to relevant criteria. • Selected seven grants across multiple programs and fiscal years and determined whether the District liquidated program funds timely by reviewing grant agreements, accounting records, and annual/semi-annual reports, and comparing to relevant criteria.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objective. We believe the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objective.

RESULTS

Based on the procedures performed and evidence gathered, we obtained reasonable assurance the incentive programs' revenues, expenditures, and resulting balances were in compliance with applicable grant agreements, guidelines, and statutes. Revenues, expenditures, and resulting balances by program and fiscal year for CMP, CAP Incentives, FARMER, LESBP, DERA, LCT/AQIP, CC4A, and EFMP are detailed in Appendix A.

Schedule 1: CMP Summary

Moyer Year ¹¹	Fiscal Year	Total Revenue ¹²	Total Expenditures (Excluding Match) ¹³	Resulting Balance ¹⁴
13	2010-11	\$ 8,372,398	\$ 8,954,192	\$ 0
13 Multi-District	2010-11	1,107,958	1,107,958	0
14	2011-12	9,475,886	9,691,709	0
14 Multi-District	2011-12	1,047,007	1,047,007	0
15	2012-13	8,948,459	9,011,193	0
15 Multi-District	2012-13	136,250	136,250	0
16	2013-14	8,480,470	8,480,470	0
16 Multi-District	2013-14	190,000	190,000	0
17	2014-15	8,795,347	8,795,347	0
17 Multi-District	2014-15	161,187	161,187	0
18	2015-16	8,319,078	8,355,735	0
19	2016-17	9,578,703	8,622,040	956,663
19 State Reserve	2016-17	867,676	867,676	0
20	2017-18	8,486,406	8,786,303	0
20 State Reserve	2017-18	1,205,465	1,920,450	0
21	2018-19	12,283,320	10,825,667	1,457,653
21 State Reserve	2018-19	1,395,744	580,494	815,250

¹¹ Multi-District funds provide incremental cost funding for projects operating in more than one local air district. State Reserve funds are a portion of the CMP funds set aside to provide monetary grants focusing on a specific project type(s).

¹² Total revenue for Moyer Year 14 includes \$40,000 of project funds redirected from the Mojave Desert Air Quality Management District. CARB allows air districts to redirect resulting balances to other air districts instead of remitting funds back to CARB.

¹³ For Moyer Years 13, 14, 15, 18, and 20, the District's expenditures exceeded available revenue, requiring no resulting balance to be returned to CARB.

¹⁴ Per Health and Safety Code section 44287, subdivision (j), funds not liquidated by the District by June 30 of the fourth calendar year following the date of the reservation shall be returned to CARB. Resulting balances were not yet required to be expended as of the end of the audit period, June 30, 2019, for Moyer Years 18, 19, 20, and 21.

Schedule 2: CMP Revenue

Moyer Year	Fiscal Year	Program Funds¹⁵	Administrative Funds	Interest Revenue	Total Revenue
13	2010-11	\$ 7,350,336	\$ 588,573	\$ 433,489	\$ 8,372,398
13 Multi-District	2010-11	1,107,958	0	0	1,107,958
14	2011-12	7,943,326	529,369	963,191	9,435,886
14 Multi-District	2011-12	1,047,007	0	0	1,047,007
15	2012-13	7,936,542	399,013	612,904	8,948,459
15 Multi-District	2012-13	136,250	0	0	136,250
16	2013-14	7,895,800	445,104	139,566	8,480,470
16 Multi-District	2013-14	190,000	0	0	190,000
17	2014-15	8,188,581	478,767	127,999	8,795,347
17 Multi-District	2014-15	161,187	0	0	161,187
18	2015-16	8,132,655	26,025	160,398	8,319,078
19	2016-17	8,162,893	1,181,292	234,518	9,578,703
19 State Reserve	2016-17	867,676	0	0	867,676
20	2017-18	8,304,755	11,353	170,298	8,486,406
20 State Reserve	2017-18	1,205,465	0	0	1,205,465
21	2018-19	10,584,365	1,476,926	222,029	12,283,320
21 State Reserve	2018-19	1,395,744	0	0	1,395,744

¹⁵ Total revenue for Moyer Year 14 includes \$40,000 of project funds redirected from the Mojave Desert Air Quality Management District. CARB allows air districts to redirect resulting balances to other air districts instead of remitting funds back to CARB.

Schedule 3: CMP Expenditures

Moyer Year	Fiscal Year	Program Expenditures	Administrative Expenditures	Interest Expenditures	Total Expenditures (Excluding Match)	Match Expenditures	Total Expenditures
13	2010-11	\$ 7,831,165	\$ 689,538	\$ 433,489	\$ 8,954,192	\$ 1,264,280	\$ 10,218,472
13 Multi-District	2010-11	1,107,958	0	0	1,107,958	0	1,107,958
14	2011-12	7,983,326	745,191	963,192	9,691,709	2,251,721	11,943,430
14 Multi-District	2011-12	1,047,007	0	0	1,047,007	0	1,047,007
15	2012-13	7,936,542	461,747	612,904	9,011,193	2,012,721	11,023,914
15 Multi-District	2012-13	136,250	0	0	136,250	0	136,250
16	2013-14	7,895,800	445,104	139,566	8,480,470	1,431,900	9,912,370
16 Multi-District	2013-14	190,000	0	0	190,000	0	190,000
17	2014-15	8,188,581	478,767	127,999	8,795,347	1,966,958	10,762,305
17 Multi-District	2014-15	161,187	0	0	161,187	0	161,187
18	2015-16	8,130,335	65,002	160,398	8,355,735	1,465,300	9,821,035
19	2016-17	8,162,893	224,629	234,518	8,622,040	2,107,417	10,729,457
19 State Reserve	2016-17	867,676	0	0	867,676	0	867,676
20	2017-18	8,275,855	339,355	171,093	8,786,303	1,728,368	10,514,671
20 State Reserve	2017-18	1,920,450	0	0	1,920,450	0	1,920,450
21	2018-19	10,450,106	153,532	222,029	10,825,667	798,379	11,624,046
21 State Reserve	2018-19	580,494	0	0	580,494	0	580,494

Schedule 4: CAP Incentives Summary

Grant Number	Fiscal Year	Total Revenue	Total Expenditures	Resulting Balance ¹⁶
G17-MCAP-02	2017-18	\$ 81,280,124	\$ 60,768,925	\$ 20,511,199
G18-MCAP-05	2018-19	63,680,000	496,444	63,183,556

Schedule 5: CAP Incentives Revenue

Grant Number	Fiscal Year	Program Funds	Administrative Funds	Interest Revenue ¹⁷	Total Revenue
G17-MCAP-02	2017-18	\$ 75,000,000	\$ 5,000,000	\$ 1,280,124	\$ 81,280,124
G18-MCAP-05	2018-19	59,700,000	3,980,000	0	63,680,000

¹⁶ Resulting balances were not required to be expended as of the end of the audit period, June 30, 2021. Therefore, no remittance is required. For grant numbers G17-MCAP-02 and G18-MCAP-05, funds not expended by June 30, 2023 and June 30, 2024, respectively, are to be remitted to CARB.

¹⁷ CAP Incentives interest earned is reported as a lump sum figure for all grants.

Schedule 6: CAP Incentives Expenditures

Grant Number	Fiscal Year	Program Expenditures	Administrative Expenditures	Interest Expenditures	Total Expenditures
G17-MCAP-02	2017-18	\$ 58,373,327	\$ 2,017,173	\$ 378,425	\$ 60,768,925
G18-MCAP-05	2018-19	397,098	99,346	0	496,444

Schedule 7: FARMER Summary

Grant Number	Fiscal Year	Funding Source	Total Revenue	Total Expenditures	Resulting Balance ¹⁸
G17-AGIP-01	2017-18	GGRF	\$ 86,042,586	\$ 75,226,380	\$ 10,816,206
G17-AGIP-01	2017-18	ARFVTF	23,250,331	22,638,368	611,963
G18-AGIP-16	2018-19	GGRF	99,506,986	48,769,127	50,737,859
G18-AGIP-16	2018-19	Tire Fund	4,797,014	2,824,557	1,972,457

Schedule 8: FARMER Revenue

Grant Number	Fiscal Year	Funding Source	Program Funds	Administrative Funds	Interest Revenue ¹⁹	Total Revenue
G17-AGIP-01	2017-18	GGRF	\$ 79,687,500	\$ 5,312,500	\$ 1,042,586	\$ 86,042,586
G17-AGIP-01	2017-18	ARFVTF	21,562,500	1,437,500	250,331	23,250,331
G18-AGIP-16	2018-19	GGRF	93,287,799	6,219,187	0	99,506,986
G18-AGIP-16	2018-19	Tire Fund	4,497,201	299,813	0	4,797,014

Schedule 9: FARMER Expenditures

Grant Number	Fiscal Year	Funding Source	Program Expenditures ²⁰	Administrative Expenditures	Total Expenditures
G17-AGIP-01	2017-18	GGRF	\$ 71,912,331	\$ 3,314,049	\$ 75,226,380
G17-AGIP-01	2017-18	ARFVTF	21,795,694	842,674	22,638,368
G18-AGIP-16	2018-19	GGRF	46,666,213	2,102,914	48,769,127
G18-AGIP-16	2018-19	Tire Fund	2,746,366	78,191	2,824,557

¹⁸ Resulting balances were not required to be expended as of the end of the audit period, June 30, 2021. Therefore, no remittance is required. For grant numbers G17-AGIP-01 and G18-AGIP-16, funds not expended by June 30, 2023 and June 30, 2022, respectively, are to be remitted to CARB.

¹⁹ FARMER interest is reported as a lump sum figure for all grants by funding source.

²⁰ FARMER interest expenditures are excluded from this table, as CARB does not require interest expenditures to be reported separately.

Schedule 10: LESBP/DERA Summary

LESBP and DERA funds are combined for reporting purposes, as both funds were awarded by CARB to the District to replace high-emitting public school buses and retrofit diesel school buses to reduce toxic particulate matter emissions. LESBP is state funded while DERA is federally funded through the United States Environmental Protection Agency.

Grant Number	Fiscal Year	Total Revenue	Total Expenditures	Resulting Balance
G11-DEIRA-01	2011-12	\$ 547,173	\$ 547,173	\$ 0
G12-DEIRA-01	2012-13	781,286	781,286	0
G13-DEIRA-01	2013-14	358,698	358,698	0
G14-DEIRA-01	2014-15	422,796	422,796	0
G15-DEIRA-01	2015-16	714,941	714,941	0
G16-DEIRA-01	2016-17	876,533	876,533	0
G17-DEIRA-01	2017-18	1,332,104	1,332,104	0
G18-DEIRA-01	2018-19	1,203,980	1,203,980	0

Schedule 11: LESBP/DERA Revenue

Grant Number	Fiscal Year	Federal Program Funds	State Program Funds	Administrative Funds ²¹	Interest Earned ²²	Total Revenue
G11-DEIRA-01	2011-12	\$ 317,185	\$ 202,815	\$ 26,000	\$ 1,173	\$ 547,173
G12-DEIRA-01	2012-13	454,899	285,101	37,000	4,286	781,286
G13-DEIRA-01	2013-14	205,152	134,848	17,000	1,698	358,698
G14-DEIRA-01	2014-15	249,792	150,208	20,000	2,796	422,796
G15-DEIRA-01	2015-16	415,905	261,481	33,869	3,686	714,941
G16-DEIRA-01	2016-17	489,832	330,168	41,000	15,533	876,533
G17-DEIRA-01	2017-18	497,604	752,590	26,190	55,720	1,332,104
G18-DEIRA-01	2018-19	376,485	755,326	57,674	14,495	1,203,980

²¹ Administrative funds for 2017-18 were federally funded. Administrative funds for all other fiscal years were state funded.

²² Interest earned only includes the portion of interest earned from state funds.

Schedule 12: LESBP/DERA Expenditures

Grant Number	Fiscal Year	Federal Program Expenditures	State Program Expenditures	Administrative Expenditures	Interest Expenditures ²³	Total Expenditures
G11-DERA-01	2011-12	\$ 317,185	\$ 202,815	\$ 26,000	\$ 1,173	\$ 547,173
G12-DERA-01	2012-13	454,899	285,101	37,000	4,286	781,286
G13-DERA-01	2013-14	205,152	134,848	17,000	1,698	358,698
G14-DERA-01	2014-15	249,792	150,208	20,000	2,796	422,796
G15-DERA-01	2015-16	415,905	261,481	33,869	3,686	714,941
G16-DERA-01	2016-17	489,832	330,168	41,000	15,533	876,533
G17-DERA-01	2017-18	497,604	752,590	26,190	55,720	1,332,104
G18-DERA-01	2018-19	376,485	755,326	57,674	14,495	1,203,980

Schedule 13: LCT/AQIP Expenditures

Schedule 13 includes 2016-17 through 2018-19 LCT/AQIP grants. The remaining LCT/AQIP grant years, 2014-15 and 2015-16, are presented under the CC4A program in Schedules 14 through 16, as CC4A started as a pilot program under LCT/AQIP before being categorized as its own program.

Grant Number	Fiscal Year	Program Expenditures	Administrative Expenditures	Match – In-Kind	Match – Funds	Total
G16-LDPL-02 ²⁴	2018-19	\$ 549,950	\$ 121,687	\$ 16,117	\$ 27,080	\$ 714,834
G16-ZTRK-03 ²⁵	2016-17	4,348,817	6,496	0	0	4,355,313
	2017-18	0	35,123	101,731	0	136,854
	2018-19	860,024	79,203	0	2,529,424	3,468,651

Schedule 14: CC4A Summary

Grant Number	Fiscal Year ²⁶	Total Revenue	Total Expenditures	Resulting Balance ²⁷
G14-LCTI-01	2014-15	\$ 1,012,550	\$ 1,012,550	\$ 0
G15-LCTI-03	2015-16	5,053,911	5,053,911	0
G16-LCTI-03	2016-17	15,033,000	14,057,190	975,810
G18-PLUS-04	2018-19	7,000,000	6,095,638	904,362

²³ Interest expenditures only include the portion of interest earned from state funds.

²⁴ Grant program is Ecosystem of Shared Mobility Services in the San Joaquin Valley. Total grant amount is \$3,119,000, paid to the District on a reimbursement basis.

²⁵ Grant program is Green On-Road Linen Delivery Project. Total grant amount is \$12,943,683, paid to the District on a reimbursement basis.

²⁶ A grant agreement was not awarded during 2017-18.

²⁷ Resulting balances were not required to be expended as of the end of the audit period, June 30, 2021. Therefore, no remittance is required. For grant numbers G16-LCTI-03 and G18-PLUS-04, funds not expended by June 30, 2023 and June 30, 2022, respectively, are to be remitted to CARB.

Schedule 15: CC4A Revenue

Grant Number	Fiscal Year	Program Funds	Administrative Funds	Interest Revenue	Total Revenue
G14-LCTI-01	2014-15	\$ 850,000	\$ 150,000	\$ 12,550	\$ 1,012,550
G15-LCTI-03	2015-16	4,250,000	750,000	53,911	5,053,911
G16-LCTI-03	2016-17	12,750,000	2,250,000	33,000	15,033,000
G18-PLUS-04	2018-19	5,950,000	1,050,000	0	7,000,000

Schedule 16: CC4A Expenditures

Grant Number	Fiscal Year	Program Expenditures	Administrative Expenditures	Interest Expenditures	Total Expenditures
G14-LCTI-01	2014-15	\$ 850,000	\$ 150,000	\$ 12,550	\$ 1,012,550
G15-LCTI-03	2015-16	4,250,000	750,000	53,911	5,053,911
G16-LCTI-03	2016-17	12,524,190	1,500,000	33,000	14,057,190
G18-PLUS-04	2018-19	5,466,489	629,149	0	6,095,638

Schedule 17: EFMP Summary

Grant Number	Fiscal Year	Total Revenue	Total Expenditures	Resulting Balance
G14-EFMP-01	2014-15	\$ 1,415,676	\$ 1,415,676	\$ 0
G15-EFMP-01	2015-16	1,420,579	1,420,579	0
G16-EFMP-01	2016-17	3,770,202	3,770,202	0

Schedule 18: EFMP Revenue

Grant Number	Fiscal Year	Program Funds	Administrative Funds	Interest Revenue	Total Revenue
G14-EFMP-01	2014-15	\$ 1,190,000	\$ 210,000	\$ 15,676	\$ 1,415,676
G15-EFMP-01	2015-16	1,190,000	210,000	20,579	1,420,579
G16-EFMP-01	2016-17	3,145,000	555,000	70,202	3,770,202

Schedule 19: EFMP Expenditures

Grant Number	Fiscal Year	Program Expenditures	Administrative Expenditures	Interest Expenditures	Total Expenditures
G14-EFMP-01	2014-15	\$ 1,190,000	\$ 210,000	\$ 15,676	\$ 1,415,676
G15-EFMP-01	2015-16	1,190,000	210,000	20,579	1,420,579
G16-EFMP-01	2016-17	3,145,000	555,000	70,202	3,770,202