

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2019

COUNTY OF EL DORADO
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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

The Honorable Board of Supervisors
County of El Dorado
Placerville, 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 unit, each major fund, and the aggregate remaining fund information of the County of El Dorado (the County), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 27, 2020. Our report also includes a reference to other auditors who audited the component unit financial statements of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC) 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.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the 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. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

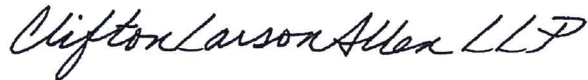
The Honorable Board of Supervisors
County of El Dorado

Compliance and Other Matters

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

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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
March 27, 2020



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

The Honorable Board of Supervisors
County of El Dorado
Placerville, California

Report on Compliance for Each Major Federal Program

We have audited the County of El Dorado's (the County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2019. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC), that have been excluded from the accompanying schedule of expenditures of federal awards because these component units engaged other auditors to perform an audit in accordance with Title 2 U.S. Code of Federal Regulation for Federal Awards, where applicable.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2019.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 27, 2020, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC). Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC), is based solely on the report of the other auditors. 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 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.

The Honorable Board of Supervisors
County of El Dorado

Other Matters

The California Governor's Office of Emergency Services and the Board of State and Community Correction Grants Statement of Costs Claimed and Accepted and Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

CliftonLarsonAllen LLP

CliftonLarsonAllen LLP

Roseville, California
March 27, 2020

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
<u>Direct Programs:</u>				
Lake Tahoe Erosion Control Grant Program	10.690	13-DG-11051900-022		\$ 27,991
Lake Tahoe Erosion Control Grant Program	10.690	13-DG-11051900-029		779,867
Subtotal CFDA 10.690				807,858
Community Facilities Loans and Grants	10.766	04-009-946000511		33,293,245
Subtotal Direct Programs - U.S. Department of Agriculture				34,101,103
<u>Passed through California Health & Human Services Agency (CHHS)</u>				
<u>Department of Public Health:</u>				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	15-10081		825,674
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	16-10168		166,436
Subtotal passed through CHHS Department of Public Health				992,110
<u>Passed through CHHS Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A		2,476,107
<i>Subtotal SNAP Cluster and Subtotal CFDA 10.561: \$2,642,543</i>				
<u>Passed through State of California Department of Finance:</u>				
Schools and Roads - Grants to States Title III Community Projects Federal Forest Reserve	10.665	N/A		65,570
Schools and Roads - Grants to States	10.665	N/A		608,086
Subtotal passed through California Department of Finance, <i>Subtotal Forest Service Schools and Roads Cluster and Subtotal CFDA 10.665</i>				673,656
<u>Passed through California Department of Food and Agriculture:</u>				
Plant and Animal Disease, Pest Control and Animal Care - Glassy Winged Sharpshooter (GWSS) Detection Trapping	10.025	17-0453-046-SF		67,234
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping	10.025	18-0285		63,298
Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Program	10.025	17-0549-006-SF		12,508
Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Program	10.025	18-0619-006-SF		24,438
Plant and Animal Disease, Pest Control and Animal Care - Phytophthora ramorum SOD	10.025	18-0295-003-SF		2,011
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Detection Trapping	10.025	18-0299-004-SF		3,848
Subtotal CFDA 10.025				173,337

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Agriculture (Continued)				
<u>Passed through California Department of Food and Agriculture:</u> (continued)				
Senior Farmers Market Nutrition Program	10.576	2018-SFMNP		\$ 6,960
Forest Health Protection (FHP) - Protecting Central Sierra Tree Mortality Hazard Zones from Top-Priority Invasive Plants	10.680	14-0001-002-SF		28,600
Forest Health Protection (FHP) - Noxious and Invasive Weed Detection	10.680	14-0001-010-SF		16,225
Subtotal CFDA 10.680				44,825
Subtotal passed through California Department of Food and Agriculture				225,122
Total U.S. Department of Agriculture				\$ 38,468,098
U.S. Department of Commerce				
<u>Direct Program:</u>				
Economic Development Technical Assistance	11.303	ED16SEA3030003		23,130
Total U.S. Department of Commerce				\$ 23,130
U.S. Department of Housing and Urban Development				
<u>Direct Program:</u>				
Section 8 Housing Choice Vouchers - Administration	14.871	CA151		346,366
Section 8 Housing Choice Vouchers - Project	14.871	CA151		2,815,017
Subtotal Housing Voucher Cluster and Subtotal CFDA 14.871				3,161,383
Family Self-Sufficiency Program - Administration	14.896	FSS18CA2683-01-00		29,952
Subtotal Direct Programs - U.S. Department of Housing and Urban Development				3,191,335
<u>Passed through</u>				
<u>State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u>				
Home Investment Partnerships Program	14.239	N/A		511,199
Total U.S. Department of Housing and Urban Development				\$ 3,702,534
U.S. Department of Justice				
<u>Direct Programs:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0251		16,047
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0652		19,513
Subtotal CFDA 16.738				35,560
Equitable Sharing Program (District Attorney)	16.922	N/A		60,959
Equitable Sharing Program (Sheriff)	16.922	N/A		18,025
Subtotal CFDA 16.922				78,984
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2018-14		4,212
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2019-14		20,910
Subtotal CFDA 16.U01				25,122
Subtotal Direct Programs - U.S. Department of Justice				139,666

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Justice (Continued)				
<u>Passed through California Board of State and Community Corrections (BSCC) :</u>				
Juvenile Justice and Delinquency Prevention	16.540	BSCC 411-17		\$ 26,654
Juvenile Justice and Delinquency Prevention	16.540	BSCC 411-18		21,144
Subtotal passed through BSCC and Subtotal CFDA 16.540				47,798
<u>Passed through California Governor's Office of Emergency Services (Cal OES) :</u>				
Crime Victim Assistance - Child Advocacy Center	16.575	KC17 01 0090 Cal OES #017-00000		158,815
Crime Victim Assistance - Child Advocacy Center	16.575	KC18 02 0090 Cal OES #017-00000	\$ 17,135	36,026
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW17 36 0090 Cal OES #017-00000		29,943
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW18 37 0090 Cal OES #017-00000		181,610
Crime Victim Assistance - County Victim Services Program	16.575	XC16 01 0090 Cal OES #017-00000	126,579	126,579
Crime Victim Assistance - Elder Abuse Program	16.575	XE16 01 0090 Cal OES #017-00000		175,384
Subtotal CFDA 16.575			143,714	708,357
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST18 01 0090 Cal OES #017-00000	30,102	131,483
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VW18 01 0090 Cal OES #017-00000	52,965	199,734
Subtotal CFDA 16.588			83,067	331,217
Subtotal passed through Cal OES			226,781	1,039,574
Total U.S. Department of Justice			\$ 226,781	\$ 1,227,038
U.S. Department of Labor				
<u>Passed through State of California Employment Development Department via Golden Sierra Job Training Agency:</u>				
<i>WIOA Cluster:</i>				
WIOA Adult Program	17.258	K7102029-01		(213)
WIOA Adult Program	17.258	K8106175-02		106,530
Subtotal CFDA 17.258				106,317
WIOA Youth Activities	17.259	K7102029-02		(265)
WIOA Youth Activities	17.259	K8106175-01		61,120
Subtotal CFDA 17.259				60,855
WIOA Dislocated Worker Formula Grants	17.278	K7102029-01		(205)
WIOA Dislocated Worker Formula Grants	17.278	K8106175-02		34,785
Subtotal CFDA 17.278				34,580
<i>Subtotal WIOA Cluster</i>				201,752
Subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency				201,752
Total U.S. Department of Labor				\$ 201,752

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Transportation				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	FAA 3-06-0188-018-2016		\$ 10,147
Airport Improvement Program	20.106	FAA 3-06-0188-017-2016		89,108
Airport Improvement Program	20.106	FAA 3-06-0093-013-2017		251,904
Subtotal CFDA 20.106				351,159
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	DTFH68-15-E-00034		276,892
Subtotal Direct Programs - U.S. Department of Transportation				628,051
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of Transportation (Caltrans):</u>				
Highway Planning and Construction	20.205	HSIPL-5925 (147)		394,105
Highway Planning and Construction	20.205	CMLN-5925(141)		39,000
Highway Planning and Construction	20.205	STPL-5925(164)		287,791
Highway Planning and Construction	20.205	STPL-5925(161)		17,316
Highway Planning and Construction	20.205	HSIPL-5925(169)		461
Highway Planning and Construction	20.205	HSIPL-5925(170)		415
Highway Planning and Construction	20.205	HSIPL-5925(172)		1,705
Highway Planning and Construction	20.205	CML-5925(131)		1,206,311
Highway Planning and Construction	20.205	CML-5925(125)		1,939,881
Highway Planning and Construction	20.205	CML-5925(144)		80,875
Highway Planning and Construction	20.205	CML-5925(145)		16,905
Highway Planning and Construction	20.205	CML-5925(149)		56,877
Highway Planning and Construction	20.205	CMSTPL-5925(163)		77,022
Highway Planning and Construction	20.205	BRLS-5925(126)		7,045
Highway Planning and Construction	20.205	BRLS-5925(046)		44,979
Highway Planning and Construction	20.205	BRLS-5925(050)		1,495,909
Highway Planning and Construction	20.205	BRLS-5925(051)		240,351
Highway Planning and Construction	20.205	BRLO-5925(128)		3
Highway Planning and Construction	20.205	BRLO-5925(127)		5,068
Highway Planning and Construction	20.205	BRLS-5925(086)		99,652
Highway Planning and Construction	20.205	BRLO-5925(095)		1,529,405
Highway Planning and Construction	20.205	BRLO-5925(091)		218,349
Highway Planning and Construction	20.205	BRLO-5925(098)		636,514
Highway Planning and Construction	20.205	BRLS-5925 (096)		109,138
Highway Planning and Construction	20.205	BRLO-5925(094)		677,600
Highway Planning and Construction	20.205	BRLO-5925(090)		396,497
Highway Planning and Construction	20.205	BPMP-5925(105)		7,496
Highway Planning and Construction	20.205	BRLO-5925(109)		135,005
Highway Planning and Construction	20.205	BRLO-5925(108)		281,065
Highway Planning and Construction	20.205	BRLS-5925(112)		122,570
Highway Planning and Construction	20.205	BRLO-5925(103)		191,314
Highway Planning and Construction	20.205	BRLO-5925(111)		86,545
Highway Planning and Construction	20.205	BRLO-5925(110)		114,233

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Transportation (Continued)				
<i>Highway Planning and Construction Cluster: (continued)</i>				
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of</u>				
<u>Transportation (Caltrans): (continued)</u>				
Highway Planning and Construction	20.205	03-17000310L-N CA2017-2 ER-32L0(090)		\$ 139,887
Highway Planning and Construction	20.205	03-17000312L-N CA2017-2 ER-32L0(092)		187,986
Highway Planning and Construction	20.205	03-17000249L-N CA2017-2 ER-32L0(034)		14,672
Highway Planning and Construction	20.205	03-17000307L-N CA2017-2 ER-32L0(089)		909
Highway Planning and Construction	20.205	03-17000311L-N CA2017-2 ER-32L0(091)		440,835
Highway Planning and Construction	20.205	03-17000322L-N CA2017-2 ER-32L0(100)		431,550
Highway Planning and Construction	20.205	STPL-5925(162)		69,210
Highway Planning and Construction	20.205	CML-5925(130)		367,538
Highway Planning and Construction	20.205	CML-5925(129)		441,313
Highway Planning and Construction	20.205	CML-5925(132)		67,198
Highway Planning and Construction	20.205	CML-5925(174)		10,902
Highway Planning and Construction	20.205	CML-5925(175)		34,871
Highway Planning and Construction	20.205	CML-5925(176)		16,238
Highway Planning and Construction	20.205	03-17000324L-N CA2017-2 ER-32L0(102)		(14,727)
Highway Planning and Construction	20.205	STPL-5925(160)		15,388
Subtotal passed through California State Transportation Agency - Caltrans				12,741,172
<i>Subtotal CFDA 20.205: \$13,018,064</i>				
<u>Passed through</u>				
<u>California Natural Resources Agency - Department of Parks and</u>				
<u>Recreation:</u>				
Recreational Trails Program	20.219	RT-09-007		479,401
<i>Subtotal Highway Planning and Construction Cluster</i>				13,497,465
<u>Passed through California Office of Traffic Safety:</u>				
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI18005		39,467
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI19001		113,716
Subtotal passed through California Office of Traffic Safety, <i>Subtotal Highway Safety Cluster</i> and Subtotal CFDA 20.616				153,183
Total U.S. Department of Transportation				\$ 14,001,807
U.S. Institute Of Museum and Library Services				
<u>Passed through California State Library:</u>				
Grants to States: Library Services and Technology Act (LSTA) - California State Library Initiatives Book Project	45.310	N/A		8,483
Total U.S. Institute of Museum and Library Services				\$ 8,483

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Election Assistance Commission				
<u>Passed through California Secretary of State:</u>				
Help America Vote Act Requirements Payments - HAVA 251 Polling Place Accessibility Program	90.401	16G30104		\$ 15,553
Help America Vote Act Requirements Payments - HAVA Section 301 Voting Systems Program and Certification of HAVA Title III Compliance	90.401	17G26109		<u>10,367</u>
Subtotal passed through California Secretary of State and Subtotal CFDA 90.401				<u>25,920</u>
Total U.S. Election Assistance Commission				\$ 25,920
U.S. Department of Health and Human Services				
<u>Passed through CHHS Department of Aging:</u>				
<i>Aging Cluster:</i>				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1819-29		290,034
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1819-29		542,516
Nutrition Services Incentive Program (NSIP) <i>Subtotal Aging Cluster per 2 CFR Part 200, Appendix XI</i>	93.053	AP-1819-29		<u>132,046</u> 964,596
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1819-29		3,320
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1819-29		31,129
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1819-29		19,526
National Family Caregiver Support Title III, Part E <i>Subtotal Aging Cluster as designated by CHHS Department of Aging</i>	93.052	AP-1819-29		<u>138,430</u> <u>1,157,001</u>
Subtotal passed through CHHS Department of Aging <i>Subtotal passed through CHHS Department of Aging, including CFDA 93.778 totals \$1,276,630 (see Note 7)</i>				<u>1,157,001</u>
<u>Passed through CHHS Department of Child Support Services:</u>				
Child Support Enforcement	93.563	1804CACSES		2,855,728
<u>Passed through CHHS Department of Community Services and Development:</u>				
Low Income Home Energy Assistance (LIHEAP)				
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	17B-3007		10,427
LIHEAP - ECIP	93.568	18B-4007		518,876
LIHEAP - ECIP	93.568	19B-5007		561,236
LIHEAP - Weatherization	93.568	18B-4007		307,718
LIHEAP - Weatherization	93.568	19B-5007		<u>130,643</u>
Subtotal CFDA 93.568				1,528,900

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
<u>Passed through CHHS Department of Community Services and Development: (continued)</u>				
Community Services Block Grant	93.569	18F-5009		\$ 163,282
Community Services Block Grant - Discretionary	93.569	18F-5009		35,000
Community Services Block Grant	93.569	19F-4009		120,812
Subtotal CFDA 93.569				<u>319,094</u>
(477 Cluster part 1 of 2)				
Subtotal Passed through CHHS Department of Community Services and Development				<u>1,847,994</u>
<u>Passed through CHHS Department of Public Health:</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - National Bioterrorism	93.074	17-10152	\$ 30,635	116,215
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Bioterrorism	93.074	17-10152		173,460
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Cities Readiness	93.074	17-10152		26,682
Subtotal CFDA 93.074			<u>30,635</u>	<u>316,357</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1809R-TA01		3,451
Immunization Cooperative Agreements	93.268	17-10315		73,109
Medical Assistance Program - Maternal, Child and Adolescent Health	93.778	201809 El Dorado		430,835
Maternal and Child Health Services Block Grant to the States	93.994	201809 El Dorado		103,563
Subtotal passed through CHHS Department of Public Health			<u>30,635</u>	<u>927,315</u>
<u>Passed through CHHS Department of Social Services:</u>				
Guardianship Assistance	93.090	N/A		216,053
Guardianship Assistance - Administration	93.090	N/A		9,627
Subtotal CFDA 93.090				<u>225,680</u>
Promoting Safe and Stable Families	93.556	N/A	29,530	101,239
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A		884,863
Temporary Assistance for Needy Families - Administration	93.558	N/A		5,424,973
Subtotal TANF Cluster and Subtotal CFDA 93.558 (477 Cluster part 2 of 2) Subtotal 477 Cluster: \$6,628,930				<u>6,309,836</u>
Community-Based Child Abuse Prevention Grants	93.590	N/A	21,624	21,624
Adoption and Legal Guardianship Incentive Payments- Administration	93.603	N/A		14,766
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A		125,486
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A		119,136
Foster Care Title IV-E	93.658	N/A	866,746	2,905,739
Foster Care Title IV-E - Administration	93.658	N/A		2,071,580
Subtotal CFDA 93.658			<u>866,746</u>	<u>5,096,455</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
<u>Passed through CHHS Department of Social Services:</u> (continued)				
Adoption Assistance	93.659	N/A	\$ 79,439	\$ 2,389,413
Adoption Assistance - Administration	93.659	N/A		299,905
Subtotal CFDA 93.659			79,439	2,689,318
Social Services Block Grant - Title XX	93.667	N/A		192,909
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	163,939	163,939
Subtotal CFDA 93.667			163,939	356,848
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A		45,409
Subtotal passed through CHHS Department of Social Services			1,161,278	14,986,661
<u>Passed through CHHS Department of Health Care Services:</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2018-19 PATH A2	19,906	19,906
Children's Health Insurance Program	93.767	18-1841		71,563
Medical Assistance Program - Child Health Disability Prevention	93.778	CHDP-CCS 2018-2019		175,430
Medical Assistance Program - California Children's Services Administration	93.778	18-1841		232,129
Medical Assistance Program - California Children's Services Diagnostic/Treatment/Therapy	93.778	18-1841		14,746
Medical Assistance Program	93.778	17-94069	497,363	497,363
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	17-94010	10,678 *	13,347
Block Grants for Community Mental Health Services	93.958	2018-2019 MHBG Grant A1		135,678
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94126	112,208	979,554
Subtotal passed through CHHS Department of Health Care Services			640,155	2,139,716
<u>Passed through CHHS Department of Health Care Services via CHHS Department of Social Services:</u>				
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A		2,615,024
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A		2,947,072
Medical Assistance Program: IHSS Public Authority	93.778	N/A		295,063
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management (TCM) Services to Eligible Medi-Cal Beneficiaries	93.778	09-17EVRGRN		129,715
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services				5,986,874
<u>Medicaid Programs</u>				
<u>Passed through CHHS Department of Aging:</u>				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP) (See Note 7)	93.778	MS-1819-35		119,629
<u>Passed through California Department of Veterans Affairs:</u>				
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A		4,879
Subtotal Medicaid Cluster and Subtotal CFDA 93.778: \$7,475,232				
<u>Passed through Association of Food and Drug Officials:</u>				
Food and Drug Administration Research - Voluntary National Retail Food Regulatory Program Standards Grant Program	93.103	G-T-1709-05021		2,290
Total U.S. Department of Health and Human Services			\$ 1,832,068	\$ 30,028,087

* Cumulatively, additional payments of \$27,161 made to subrecipients were not reported in prior years' pass-through column.

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Homeland Security				
<u>Passed through California Governor's Office of Emergency Services</u>				
<u>(Cal OES):</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES #017-00000		\$ 51,758
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELA01 DEBRIS REMOVAL)		13,297
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (EELB39 EMERGENCY PROTECTIVE MEASURES)		(8,505)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC12 GRIZZLY FLAT, STRING CANYON, SCIARONI)		221,706
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC16 CABLE ROAD)		49,439
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	Cal OES ID: 017-00000 (ELELC17 ANGORA CREEK)		61,843
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC04 COSUMNES ROAD #1)		394,780
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC05 COSUMNES ROAD #2)		57,411
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC06 COSUMNES MINE ROAD BRIDGE)		1,169,279
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC18 KYBURZ DRIVE SLIDE)		245,850
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC07 FORT JIM ROAD SINKHOLE AND CULVERT DAMAGE)		1,045,080
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (ELELA55 DEBRIS REMOVAL)		23,846
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (EELB22 EMERGENCY PROTECTIVE MEASURES)		(357)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (ELELC10 PEAVINE RIDGE ROAD)		(1,106)

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Homeland Security (Continued)				
<u>Passed through California Governor's Office of Emergency Services</u>				
<u>(Cal OES); (continued)</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (ELELC14 WHITE MEADOWS)	\$	136,266
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELA36 DEBRIS REMOVAL)		108,203
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELB41 EMERGENCY PROTECTIVE MEASURES)		21,235
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC09 MOSQUITO ROAD)		(551)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC32 EVELYN WAY)		201,166
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC33 FALLEN LEAF ROAD)		29,733
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC57 FALLEN LEAF CULVERT)		226,453
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC51 TAHOE MOUNTAIN ROAD)		72,800
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC50 TAHOE 13 ROADS)		2,276
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC11 PONY EXPRESS TRAIL SLIPOUT)		844,128
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC34 LAKEVIEW AVENUE CULVERT)		239,270
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC13 STARKES GRADE ROAD SLIPOUT)		947,831
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC54 SWEENEY ROAD BRIDGE)		134,339
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC08 HAPPY VALLEY SLIDE)		441,843
Subtotal CFDA 97.036				6,729,313

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019**

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Homeland Security (Continued)				
<u>Passed through California Governor's Office of Emergency Services (Cal OES): (continued)</u>				
Emergency Management Performance Grants	97.042	2018-0008 Cal OES #017-00000		\$ 163,018
Homeland Security Grant Program	97.067	2016-0102 Cal OES #017-00000		71,260
Homeland Security Grant Program	97.067	2017-0083 Cal OES #017-00000	\$ 49,503	66,931
Homeland Security Grant Program	97.067	2018-0054 Cal OES #017-00000		4,750
Subtotal CFDA 97.067			49,503	142,941
Subtotal passed through Cal OES			49,503	7,035,272
Total U.S. Department of Homeland Security			\$ 49,503	\$ 7,035,272
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,108,352	\$ 94,722,121
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>				
U.S. Department of Agriculture				
<u>Direct Programs:</u>				
Community Facilities Loans and Grants <i>Subtotal Community Facilities Loans and Grants Cluster and subtotal CFDA 10.766: \$34,463,774</i>	10.766	04-009-946000511		\$ 1,170,529
Total U.S. Department of Agriculture				\$ 1,170,529
U.S. Department of Housing and Urban Development				
<u>Passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u>				
Community Development Block Grants/State's Program <i>Subtotal: CFDA 14.228: \$3,110,264</i>	14.228	N/A		3,110,264
Home Investment Partnerships Program <i>Subtotal: CFDA 14.239: \$7,945,098</i>	14.239	N/A		7,433,899
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				10,544,163
Total U.S. Department of Housing and Urban Development				\$ 10,544,163
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 6)				\$ 11,714,692
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			\$ 2,108,352	\$ 106,436,813

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

NOTE 1: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of El Dorado (County), with the exception of the federal award programs of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, which were subject to separate audits by independent auditors. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included in the Schedule.

NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accompanying Schedule includes the federal grant activity of the County. The County's financial statements are presented in accordance with accounting principles generally accepted in the United States of America. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200 (2 CFR Part 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Non-Cash Assistance. The Schedule contains values for the following non-cash assistance, which is not presented in the financial statements:

10.576 Senior Farmers Market Nutrition Program – Coupons in the amount of \$6,960 are reported at the value of coupons distributed.

NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS

The expenditures reported in the accompanying Schedule agree, in all material respects, to the associated expenditures reported within the County's fund financial statements. Specifically, with the exception of federal award expenditures reported on the cash basis, federal award expenditures accounted for under governmental fund types use the modified accrual basis of accounting while those accounted for under proprietary fund types use the accrual basis of accounting. Federal award expenditures that are required to be reported by the federal cognizant agency on the cash basis have been reported on the Schedule on the cash basis. Any differences between the cash and modified accrual basis of accounting for these expenditures are immaterial.

NOTE 4: CATALOG OF FEDERAL DOMESTIC ASSISTANCE (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal grantor or pass-through grantor or the 2019 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. If there was no federal contract number, the two-digit federal agency identifier and a "U" (unknown) followed by a two digit number were used to identify the award.

COUNTY OF EL DORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

NOTE 5: PASS-THROUGH GRANTOR AWARD NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the grantor award number assigned by the pass-through entity. When no grantor award number is shown, the County has either determined that no grantor award number is assigned for the program or the County was unable to obtain a grantor award number from the pass-through entity.

NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

The following program loan balances and transactions relating to these programs are included in the County's financial statements. Loans outstanding at the beginning of the year and loans made during the year (if applicable) are included in the federal expenditures presented in the Schedule on pages 6, 7, and 16. Loans with continuing compliance requirements and funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2019:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments	New Loans	Amount Outstanding June 30, 2019
10.766	Community Facilities Loans and Grants	\$ 1,170,529	\$ -	\$ 33,293,245	\$ 34,463,774
14.228	Community Development Block Grants/State's Program	3,110,264	91,052 a	- b	3,019,212
14.239	Home Investment Partnerships Program	7,433,899	71,219 a	511,199 b	7,873,879
	TOTAL	<u>\$ 11,714,692</u>	<u>\$ 162,271</u>	<u>\$ 33,804,444</u>	<u>\$ 45,356,865</u>

a) Principal loan repayments received to date (including repayments on new loans), for which the federal government imposes continuing compliance requirements.

b) Value of loans made during the year, exclusive of repayments.

COUNTY OF EL DORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

NOTE 7: DEPARTMENT OF AGING FEDERAL/STATE SHARE

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state-funded expenditures discretely along with the related federal expenditures. The County expended the following federal and state amounts under these grants:

<u>CFDA</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	AP-1819-29 (VII Chapter 3)	\$ 3,320	\$ -
93.042	AP-1819-29 (VII Chapter 2)	31,129	-
93.043	AP-1819-29 (III Part D)	19,526	-
93.044	AP-1819-29 (III Part B)	290,034	-
93.045	AP-1819-29 (III Part C)	542,516	48,304
93.052	AP-1819-29 (III Part E)	138,430	-
93.053	AP-1819-29 (NSIP)	132,046	-
93.778	MS-1819-35 (MSSP)	119,629	119,629
*OVRI	AP-1819-29	<u>-</u>	<u>73,575</u>
	TOTAL	<u>\$ 1,276,630</u>	<u>\$ 241,508</u>

* The state-only funded grants do not have an applicable CFDA number. The grants funded entirely by the state and included above are the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$73,575.

COUNTY OF EL DORADO
 NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 YEAR ENDED JUNE 30, 2019

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2019:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X16-5925(140)	\$ 19,823*
RSTP Exchange	X17-5925(159)	(14,571)*
State Match	X15-5925(135)	<u>915</u>
Subtotal		<u>6,167</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X13-6157(048)	425,649
RSTP Exchange	X14-6157(050)	88,415
RSTP Exchange	X16-6157(058)	<u>49,801</u>
Subtotal		<u>563,865</u>
TOTAL		<u>\$ 570,032</u>

* Including adjustment of \$14,571 of FY1718 State Expenditures previously reported under contract X17-5925(159) that were incurred under contract X16-5925(140).

COUNTY OF EL DORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2019

NOTE 9: INDIRECT COST RATE

The 10% de minimis indirect cost rate was used in the following federal programs:

<u>Federal CFDA</u>	<u>Program Title</u>
16.540	Juvenile Justice and Delinquency Prevention
16.575	Crime Victim Assistance – Child Advocacy Program
16.575	Crime Victim Assistance – Victim Witness Assistance Program
16.588	Violence Against Women Formula Grants – Sexual Assault Law Enforcement Specialized Units Program
16.588	Violence Against Women Formula Grants – Vertical Prosecution Program
20.616	National Priority Safety Programs – Alcohol and Drug Impaired Driver Vertical Prosecution Program

COUNTY OF EL DORADO
 SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 YEAR ENDED JUNE 30, 2019

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? _____ yes x 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

Identification of Major Federal Programs

CFDA Number(s)	Name of Federal Program or Cluster
10.766 14.228	Community Facilities Loan Grants Community Development Block Grants/ Entitlement Grants
14.239 93.558	HOME Investment Partnerships Program Temporary Assistance for Needy Families Cluster

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

Auditee qualified as low-risk auditee? _____ x yes _____ no

COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2019

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

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 EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS

STATEMENT OF COSTS CLAIMED AND ACCEPTED
FOR THE YEAR ENDED JUNE 30, 2019

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2019			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
Sexual Assault Law Enforcement Specialized Units Program - ST18 01 0090:						
Grant Term: 10/01/18 - 09/30/19						
Audit Period: 10/01/18 - 06/30/19						
Personal services	\$ 131,974	\$ 131,974	\$ --	\$ 90,178	\$ --	\$ 41,796
Operating expenses	41,305	41,305	--	41,305	--	--
Totals	<u>\$ 173,279</u>	<u>\$ 173,279</u>	<u>\$ --</u>	<u>\$ 131,483</u>	<u>\$ --</u>	<u>\$ 41,796</u>
Violence Against Women Veritcal Prosecution Program - VV18 01 0090:						
Grant Term: 07/01/18 - 06/30/19						
Audit Period: 07/01/18 - 06/30/19						
Personal services	\$ 193,208	\$ 193,208	\$ --	\$ 126,534	\$ --	\$ 66,674
Operating expenses	73,200	73,200	--	73,200	--	--
Totals	<u>\$ 266,408</u>	<u>\$ 266,408</u>	<u>\$ --</u>	<u>\$ 199,734</u>	<u>\$ --</u>	<u>\$ 66,674</u>
Victim Witness Assistance Program - VW17 36 0090:						
Grant Term: 10/01/17 - 09/30/18						
Audit Period: 07/01/18 - 09/30/18						
Personal services	\$ 44,241	\$ 44,241	\$ --	\$ 29,943	\$ 14,298	\$ --
Equipment	11,567	11,567	--	--	--	11,567
Totals	<u>\$ 55,808</u>	<u>\$ 55,808</u>	<u>\$ --</u>	<u>\$ 29,943</u>	<u>\$ 14,298</u>	<u>\$ 11,567</u>
Victim Witness Assistance Program - VW18 37 0090:						
Grant Term: 10/01/18 - 09/30/19						
Audit Period: 10/01/18 - 06/30/19						
Personal services	\$ 199,594	\$ 199,594	\$ --	\$ 167,756	\$ --	\$ 31,838
Operating expenses	2,211	2,211	--	135	2,076	--
Equipment	23,654	23,654	--	13,719	9,935	--
Totals	<u>\$ 225,459</u>	<u>\$ 225,459</u>	<u>\$ --</u>	<u>\$ 181,610</u>	<u>\$ 12,011</u>	<u>\$ 31,838</u>
Child Advocacy Center Program- KC17 01 0090:						
Grant Term: 04/01/18 - 03/31/19						
Audit Period: 07/01/18 - 03/31/19						
Personal services	\$ 122,581	\$ 122,581	\$ --	\$ 85,527	\$ --	\$ 37,054
Operating expenses	75,694	75,694	--	73,288	--	2,406
Totals	<u>\$ 198,275</u>	<u>\$ 198,275</u>	<u>\$ --</u>	<u>\$ 158,815</u>	<u>\$ --</u>	<u>\$ 39,460</u>

COUNTY OF EL DORADO
 CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
 AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS

STATEMENT OF COSTS CLAIMED AND ACCEPTED
 FOR THE YEAR ENDED JUNE 30, 2019

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2019			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Child Advocacy Center Program- KC18 02 0090:</u>						
Grant Term: 04/01/19 - 03/31/20						
Audit Period: 04/01/19 - 06/30/19						
Personal services	\$ 48,855	\$ 48,855	\$ --	\$ 32,021	\$ --	\$ 16,834
Operating expenses	4,005	4,005	--	4,005	--	--
Totals	<u>\$ 52,860</u>	<u>\$ 52,860</u>	<u>\$ --</u>	<u>\$ 36,026</u>	<u>\$ --</u>	<u>\$ 16,834</u>
<u>Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-17:</u>						
Grant Term: 10/01/17 - 09/30/18						
Audit Period: 07/01/18 - 09/30/18						
Operating expenses	\$ 26,654	\$ 26,654	\$ --	\$ 26,654	\$ --	\$ --
Totals	<u>\$ 26,654</u>	<u>\$ 26,654</u>	<u>\$ --</u>	<u>\$ 26,654</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-18:</u>						
Grant Term: 10/01/18 - 09/30/19						
Audit Period: 10/01/18 - 06/30/19						
Operating expenses	\$ 21,144	\$ 21,144	\$ --	\$ 21,144	\$ --	\$ --
Totals	<u>\$ 21,144</u>	<u>\$ 21,144</u>	<u>\$ --</u>	<u>\$ 21,144</u>	<u>\$ --</u>	<u>\$ --</u>
<u>County Victim Services Program - XC16 01 0090:</u>						
Grant Term: 07/01/16 - 12/31/19						
Audit Period: 07/01/18 - 06/30/19						
Operating expenses	\$ 176,089	\$ 176,089	\$ --	\$ 126,579	\$ --	\$ 49,510
Totals	<u>\$ 176,089</u>	<u>\$ 176,089</u>	<u>\$ --</u>	<u>\$ 126,579</u>	<u>\$ --</u>	<u>\$ 49,510</u>
<u>Elder Abuse Program - XE16 01 0090:</u>						
Grant Term: 07/01/16 - 12/31/19						
Audit Period: 07/01/18 - 06/30/19						
Personal services	\$ 186,037	\$ 186,037	\$ --	\$ 127,704	\$ --	\$ 58,333
Operating expenses	47,680	47,680	--	47,680	--	--
Totals	<u>\$ 233,717</u>	<u>\$ 233,717</u>	<u>\$ --</u>	<u>\$ 175,384</u>	<u>\$ --</u>	<u>\$ 58,333</u>

**COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

**STATEMENT OF APPROVED BUDGET AND CUMULATIVE REVENUES, EXPENDITURES, AND
COUNTY MATCH
FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019**

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2018	For the Period July 1, 2018 through June 30, 2019	Cumulative as of June 30, 2019	
<u>Sexual Assault Law Enforcement Specialized Units Program - ST18 01 0090:</u>					
Grant Term: 10/01/18 - 09/30/19					
Audit Period: 10/01/18 - 06/30/19					
Personal Services	\$ 189,636	\$ --	\$ 131,974	\$ 131,974	\$ 57,662
Operating Expenses	83,031	--	41,305	41,305	41,726
Total Expenditures	272,667	--	173,279	173,279	99,388
Less Match County Provided	(68,167)	--	(41,796)	(41,796)	(26,371)
Revenues Earned	\$ 204,500	\$ --	\$ 131,483	\$ 131,483	\$ 73,017
<u>Violence Against Women Veritcal Proseccution Program - VV18 01 0090:</u>					
Grant Term: 07/01/18 - 06/30/19					
Audit Period: 07/01/18 - 06/30/19					
Personal Services	\$ 196,860	\$ --	\$ 193,208	\$ 193,208	\$ 3,652
Operating Expenses	73,200	--	73,200	73,200	--
Total Expenditures	270,060	--	266,408	266,408	3,652
Less Match County Provided	(67,515)	--	(66,674)	(66,674)	(841)
Revenues Earned	\$ 202,545	\$ --	\$ 199,734	\$ 199,734	\$ 2,811
<u>Victim Witness Assistance Program - VW17 36 0090:</u>					
Grant Term: 10/01/17 - 09/30/18					
Audit Period: 07/01/18 - 09/30/18					
Personal Services	\$ 283,163	\$ 238,922	\$ 44,241	\$ 283,163	\$ --
Operating Expenses	3,350	3,296 *	--	3,296	54
Equipment	11,567	--	11,567	11,567	--
Total Expenditures	298,080	242,218	55,808	298,026	54
Less Match County Provided	(12,023)	(445)	(11,567)	(12,012)	(11)
Revenues Earned	\$ 286,057	\$ 241,773	\$ 44,241	\$ 286,014	\$ 43
<u>Victim Witness Assistance Program - VW18 37 0090:</u>					
Grant Term: 10/01/18 - 09/30/19					
Audit Period: 10/01/18 - 06/30/19					
Personal Services	\$ 373,093	\$ --	\$ 199,594	\$ 199,594	\$ 173,499
Operating Expenses	84,443	--	2,211	2,211	82,232
Equipment	23,654	--	23,654	23,654	--
Total Expenditures	481,190	--	225,459	225,459	255,731
Less Match County Provided	(64,184)	--	(31,838)	(31,838)	(32,346)
Revenues Earned	\$ 417,006	\$ --	\$ 193,621	\$ 193,621	\$ 223,385

* Operating Expenses were originally reported as \$4,243 at June 30, 2018. This amount has been reduced by \$947 due to grant budget modification #2

**COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

**STATEMENT OF APPROVED BUDGET AND CUMULATIVE REVENUES, EXPENDITURES, AND
COUNTY MATCH
FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019**

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2018	For the Period July 1, 2018 through June 30, 2019	Cumulative as of June 30, 2019	
Child Advocacy Center Program- KC17 01 0090:					
Grant Term: 04/01/18 - 03/31/19					
Audit Period: 07/01/18 - 03/31/19					
Personal Services	\$ 161,305	\$ 22,531	\$ 122,581	\$ 145,112	\$ 16,193
Operating Expenses	100,445	4,779	75,694	80,473	19,972
Equipment	7,000	--	--	--	7,000
Total Expenditures	268,750	27,310	198,275	225,585	43,165
Less Match County Provided	(53,750)	(6,386)	(39,460)	(45,846)	(7,904)
Revenues Earned	\$ 215,000	\$ 20,924	\$ 158,815	\$ 179,739	\$ 35,261
Child Advocacy Center Program- KC18 02 0090:					
Grant Term: 04/01/19 - 03/31/20					
Audit Period: 04/01/19 - 06/30/19					
Personal Services	\$ 166,828	\$ --	\$ 48,855	\$ 48,855	\$ 117,973
Operating Expenses	51,922	--	4,005	4,005	47,917
Total Expenditures	218,750	--	52,860	52,860	165,890
Less Match County Provided	(43,750)	--	(16,834)	(16,834)	(26,916)
Revenues Earned	\$ 175,000	\$ --	\$ 36,026	\$ 36,026	\$ 138,974
Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-17:					
Grant Term: 10/01/17 - 09/30/18					
Audit Period: 07/01/18 - 09/30/18					
Operating Expenses	\$ 149,985	\$ 19,781	\$ 26,654	\$ 46,435	\$ 103,550
Total Expenditures	149,985	19,781	26,654	46,435	103,550
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 149,985	\$ 19,781	\$ 26,654	\$ 46,435	\$ 103,550
Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-18:					
Grant Term: 10/01/18 - 09/30/19					
Audit Period: 10/01/18 - 06/30/19					
Operating Expenses	\$ 149,985	\$ --	\$ 21,144	\$ 21,144	\$ 128,841
Total Expenditures	149,985	--	21,144	21,144	128,841
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 149,985	\$ --	\$ 21,144	\$ 21,144	\$ 128,841
County Victim Services Program - XC16 01 0090:					
Grant Term: 07/01/16 - 12/31/19					
Audit Period: 07/01/18 - 06/30/19					
Operating Expenses	\$ 572,964	\$ 325,414	\$ 176,089	\$ 501,503	\$ 71,461
Total Expenditures	572,964	325,414	176,089	501,503	71,461
Less Match County Provided	(117,670)	(68,160)	(49,510)	(117,670)	--
Revenues Earned	\$ 455,294	\$ 257,254	\$ 126,579	\$ 383,833	\$ 71,461

COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS

STATEMENT OF APPROVED BUDGET AND CUMULATIVE REVENUES, EXPENDITURES, AND
COUNTY MATCH
FOR THE PERIOD JULY 1, 2018 THROUGH JUNE 30, 2019

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2018	For the Period July 1, 2018 through June 30, 2019	Cumulative as of June 30, 2019	
<u>Elder Abuse Program - XE16 01 0090:</u>					
Grant Term: 07/01/16 - 12/31/19					
Audit Period: 07/01/18 - 06/30/19					
Personal Services	\$ 577,709	\$ 290,414	\$ 186,037	\$ 476,451	\$ 101,258
Operating Expenses	146,685	58,980	47,680	106,660	40,025
Total Expenditures	<u>724,394</u>	<u>349,394</u>	<u>233,717</u>	<u>583,111</u>	<u>141,283</u>
Less Match County Provided	(144,989)	(69,989)	(58,333)	(128,322)	(16,667)
Revenues Earned	<u>\$ 579,405</u>	<u>\$ 279,405</u>	<u>\$ 175,384</u>	<u>\$ 454,789</u>	<u>\$ 124,616</u>