

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020



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**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, 2020, 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 30, 2021. 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.

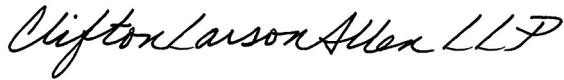
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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 30, 2021



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, 2020. 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, 2020.

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.

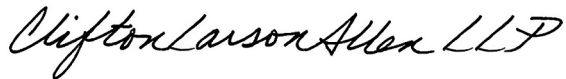
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2021, 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.

A handwritten signature in cursive script that reads "Clifton Larson Allen LLP".

CliftonLarsonAllen LLP

Roseville, California
March 30, 2021

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

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	18-DG-11051900-022		\$ 11,809
<i>Community Facilities Loans and Grants Cluster (part 1 of 2):</i>				
Community Facilities Loans and Grants	10.766	04-009-946000511		<u>16,589,421</u>
Subtotal Direct Programs - U.S. Department of Agriculture				<u>16,601,230</u>
<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-A3		91,368
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	19-10146		<u>720,794</u>
Subtotal CFDA 10.557				812,162
<i>SNAP Cluster:</i>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	16-10168		29,824
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	19-10372		<u>121,602</u>
Subtotal passed through CHHS Department of Public Health				<u>963,588</u>
<u>Passed through CHHS Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A		2,742,866
<u>Passed through CHHS Department of Aging:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) (see Note 7)	10.561	CF-1920-29		<u>4,988</u>
<i>Subtotal SNAP Cluster and Subtotal CFDA 10.561: \$2,899,280</i>				
<u>Passed through State of California Department of Finance:</u>				
<i>Forest Service Schools and Roads Cluster:</i>				
Schools and Roads - Grants to States Title III Community Projects Federal Forest Reserve	10.665	N/A		68,000
Schools and Roads - Grants to States	10.665	N/A		<u>632,101</u>
Subtotal passed through California Department of Finance, <i>Subtotal Forest Service Schools and Roads Cluster and Subtotal CFDA 10.665</i>				<u>700,101</u>
<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	17-04553-046-SF		67,234
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping and ACP	10.025	19-0265		70,242
Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Program	10.025	18-0619-006-SF		19,135
Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Program	10.025	19-0994-007-SF		13,692
Plant and Animal Disease, Pest Control and Animal Care - Phytophthora ramorum SOD	10.025	19-0288-024-SF		<u>3,848</u>
Subtotal CFDA 10.025				174,151

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

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: (continued)</u>				
Senior Farmers Market Nutrition Program	10.576	2019-SFMNP		\$ 7,000
Subtotal passed through California Department of Food and Agriculture				<u>181,151</u>
Total U.S. Department of Agriculture				<u>\$ 21,193,924</u>
U.S. Department of Housing and Urban Development				
<u>Direct Program:</u>				
<i>Housing Voucher Cluster:</i>				
Section 8 Housing Choice Vouchers - Administration	14.871	CA151		323,043
Section 8 Housing Choice Vouchers - Project	14.871	CA151		<u>3,019,422</u>
Subtotal Housing Voucher Cluster and Subtotal CFDA 14.871				3,342,465
Family Self-Sufficiency Program - Administration	14.896	FSS18CA2683-01-00		29,950
Family Self-Sufficiency Program - Administration	14.896	FSS20CA2968-01-00		<u>36,039</u>
Subtotal CFDA 14.896				65,989
Total U.S. Department of Housing and Urban Development				<u>\$ 3,408,454</u>
U.S. Department of Justice				
<u>Direct Programs:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2017-DJ-BX-0251		1,895
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2019-DJ-BX-0154		16,841
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0017		62,412
Equitable Sharing Program (District Attorney)	16.922	N/A		91,586
Equitable Sharing Program (Sheriff)	16.922	N/A		<u>103,311</u>
Subtotal CFDA 16.922				194,897
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2019-14		12,135
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2020-12		<u>100,097</u>
Subtotal CFDA 16.U01				112,232
Subtotal Direct Programs - U.S. Department of Justice				<u>388,277</u>
<u>Passed through California Board of State and Community Corrections (BSCC):</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 0016-18-MH		400
Subtotal CFDA 16.738: \$19,136				
Juvenile Justice and Delinquency Prevention	16.540	BSCC 411-18		<u>17,582</u>
Subtotal passed through BSCC				<u>17,982</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

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 Governor's Office of Emergency Services (Cal OES) :</u>				
Crime Victim Assistance - Child Advocacy Center	16.575	KC18 02 0090 Cal OES #017-00000	\$	138,974
Crime Victim Assistance - Child Advocacy Center	16.575	KC19 03 0090 Cal OES #017-00000		44,961
Crime Victim Assistance - Increased Access to Services Program	16.575	KU19 01 0090 Cal OES #017-00000		250
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW18 37 0090 Cal OES #017-00000		99,405
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW19 38 0090 Cal OES #017-00000		249,088
Crime Victim Assistance - County Victim Services Program	16.575	XC16 01 0090 Cal OES #017-00000	\$ 71,461	71,461
Crime Victim Assistance - County Victim Services Program	16.575	XC19 02 0090 Cal OES #017-00000	81,540	81,541
Crime Victim Assistance - Elder Abuse Program	16.575	XE16 01 0090 Cal OES #017-00000		72,095
Crime Victim Assistance - Elder Abuse Program	16.575	XE19 02 0090 Cal OES #017-00000		64,917
Subtotal CFDA 16.575			153,001	822,692
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST18 01 0090 Cal OES #017-00000	7,263	60,715
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST19 02 0090 Cal OES #017-00000	30,389	126,810
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VV19 02 0090 Cal OES #017-00000	73,920	205,129
Subtotal CFDA 16.588			111,572	392,654
Subtotal passed through Cal OES			264,573	1,215,346
Total U.S. Department of Justice			\$ 264,573	\$ 1,621,605
U.S. Department of Transportation				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	FAA 3-06-0188-017-2016		32,003
Airport Improvement Program	20.106	FAA 3-06-0188-019-2018		411,318
Subtotal CFDA 20.106				443,321
<u>Highway Planning and Construction Cluster:</u>				
Highway Planning and Construction	20.205	DTFH68-15-E-00034		174,957
Subtotal Direct Programs - U.S. Department of Transportation				618,278
<u>Passed through California State Transportation Agency - California Department of Transportation (Caltrans):</u>				
Highway Planning and Construction	20.205	BRLS-5925 (126)		9,964
Highway Planning and Construction	20.205	BRLS-5925 (050)		2,635,150
Highway Planning and Construction	20.205	BRLS-5925 (051)		100,806
Highway Planning and Construction	20.205	BRLS-5925 (086)		109,035
Highway Planning and Construction	20.205	BRLO-5925 (095)		66,383
Highway Planning and Construction	20.205	BRLO-5925 (091)		1,894,608

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2020

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	BRLO-5925 (098)		\$ 2,299,908
Highway Planning and Construction	20.205	BRLS-5925 (096)		7,491
Highway Planning and Construction	20.205	BRLO-5925 (094)		2,184,306
Highway Planning and Construction	20.205	BRLO-5925 (090)		219,373
Highway Planning and Construction	20.205	BRLO-5925 (109)		140,215
Highway Planning and Construction	20.205	BRLO-5925 (108)		315,999
Highway Planning and Construction	20.205	BRLS-5925 (112)		3,435
Highway Planning and Construction	20.205	BRLO-5925 (103)		1,181,607
Highway Planning and Construction	20.205	BRLO-5925 (111)		319,058
Highway Planning and Construction	20.205	BRLO-5925 (110)		457,271
Highway Planning and Construction	20.205	HSIPL-5925 (147)		1,040,669
Highway Planning and Construction	20.205	HSIPL-5925(171)		11,195
Highway Planning and Construction	20.205	HSIPL-5925(169)		34,068
Highway Planning and Construction	20.205	HSIPL-5925(170)		42,656
Highway Planning and Construction	20.205	HSIPL5925(172)		48,695
Highway Planning and Construction	20.205	CML-5925 (125)		69,119
Highway Planning and Construction	20.205	CML-5925 (144)		868,993
Highway Planning and Construction	20.205	CML-5925 (145)		74,523
Highway Planning and Construction	20.205	CML-5925 (149)		52,893
Highway Planning and Construction	20.205	CMSTPL-5925 (163)		286,740
Highway Planning and Construction	20.205	CML-5925 (129)		(124,081)
Highway Planning and Construction	20.205	CML-5925 (132)		100,974
Highway Planning and Construction	20.205	CML-5925(174)		49,553
Highway Planning and Construction	20.205	CML-5925(175)		69,325
Highway Planning and Construction	20.205	CML-5925 (176)		78,107
Highway Planning and Construction	20.205	STPL-5925 (161)		48,347
Highway Planning and Construction	20.205	STPL-5925 (177)		39,224
Highway Planning and Construction	20.205	STPL-5925 (162)		186,816
Highway Planning and Construction	20.205	STPL-5925 (160)		188,206
Highway Planning and Construction	20.205	0317000310L-N CA2017-2 ER-32L0(090)		122,543
Highway Planning and Construction	20.205	0317000312L-N CA2017-2 ER-32L0(092)		102,927
Highway Planning and Construction	20.205	0317000311L-N CA2017-2 ER-32L0(091)		8,552
Highway Planning and Construction	20.205	03-17000322L-N CA2017-2 ER-32L0(100)		7,186
Subtotal passed through California State Transportation Agency - Caltrans				15,351,839
<i>Subtotal Highway Planning and Construction Cluster and Subtotal CFDA 20.205: \$15,526,796</i>				
<u>Passed through California Office of Traffic Safety:</u>				
<i>Highway Safety Cluster:</i>				
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI19001		49,703
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI20002		171,229
Subtotal passed through California Office of Traffic Safety, <i>Subtotal Highway Safety Cluster</i> and Subtotal CFDA 20.616				220,932
Total U.S. Department of Transportation				\$ 16,191,049

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

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 - Voter Choice Act	39.011	19S10054		\$ 212,236
Help America Vote Act Requirements Payments - HAVA 101 Polling Place Accessibility Program	90.401	18G26109		21,202
Help America Vote Act Requirements Payments - HAVA Section 301 Voting Systems Program and Certification of HAVA Title III Compliance	90.401	16G30104		181,633
Subtotal CFDA 90.401				<u>202,835</u>
Subtotal passed through California Secretary of State				<u>415,071</u>
Total U.S. Election Assistance Commission				<u>\$ 415,071</u>
U.S. Department of Health and Human Services				
<u>Direct Programs:</u>				
Provider Relief Fund	93.498	N/A		210,059
<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-1920-29		287,277
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1920-29		691,105
Nutrition Services Incentive Program (NSIP)	93.053	AP-1920-29		137,830
Subtotal Aging Cluster per 2 CFR Part 200, Appendix XI				<u>1,116,212</u>
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1920-29		2,423
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1920-29		24,241
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1920-29		18,635
National Family Caregiver Support Title III, Part E Subtotal Aging Cluster as designated by CHHS Department of Aging	93.052	AP-1920-29		116,548
Subtotal passed through CHHS Department of Aging				<u>1,278,059</u>
Subtotal passed through CHHS Department of Aging, including CFDA 10.561 and CFDA 93.778 totals \$1,425,757 (see Note 7)				<u>1,278,059</u>
<u>Passed through CHHS Department of Child Support Services:</u>				
Child Support Enforcement	93.563	N/A		2,794,369

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

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:</u>				
Low Income Home Energy Assistance (LIHEAP)				
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	17B-3007		\$ (11,283)
LIHEAP - ECIP	93.568	18B-4007		6,176
LIHEAP - ECIP	93.568	19B-5007		440,962
LIHEAP - ECIP	93.568	20B-2007		595,601
LIHEAP - Weatherization	93.568	19B-5007		271,042
LIHEAP - Weatherization	93.568	20B-2007		144,413
Subtotal CFDA 93.568				1,446,911
<i>477 Cluster (part 1 of 2):</i>				
Community Services Block Grant	93.569	19F-4009		165,135
Community Services Block Grant - Discretionary	93.569	19F-4411		30,000
Community Services Block Grant	93.569	20F-3009		137,711
Subtotal CFDA 93.569				332,846
Subtotal Passed through CHHS Department of Community Services and Development				1,779,757
<u>Passed through CHHS Department of Public Health:</u>				
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Bioterrorism	93.069	17-10152		150,818
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Cities Readiness	93.069	17-10152		39,000
Subtotal CFDA 93.069				189,818
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	1909R-TA00		714
Immunization Cooperative Agreements	93.268	17-10315 A-1		59,235
Public Health Emergency Reponse: Cooperative Agreement for Emergency Response: Public Health Crisis Response - COVID-19 Response Funding	93.354	COVID-19-10		101,789
Medical Assistance Program - Maternal, Child and Adolescent Health	93.778	201909 El Dorado		502,525
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - National Bioterrorism	93.889	17-10152	\$ 29,032	147,078
Maternal and Child Health Services Block Grant to the States	93.994	201909 El Dorado		104,551
Subtotal passed through CHHS Department of Public Health			29,032	1,105,710
<u>Passed through CHHS Department of Social Services:</u>				
Guardianship Assistance	93.090	N/A		270,299
Guardianship Assistance - Administration	93.090	N/A		10,781
Subtotal CFDA 93.090				281,080

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

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: (continued)</u>				
Promoting Safe and Stable Families	93.556	N/A	\$ 11,552	\$ 81,042
<i>477 Cluster (part 2 of 2):</i>				
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A		1,985,133
Temporary Assistance for Needy Families - Administration	93.558	N/A		5,484,789
Subtotal CFDA 93.558				<u>7,469,922</u>
<i>Subtotal 477 Cluster: \$7,802,768</i>				
Community-Based Child Abuse Prevention Grants	93.590	N/A	20,140	20,140
Adoption and Legal Guardianship Incentive Payments- Administration	93.603	N/A		74,515
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A		124,579
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A		254,302
Foster Care Title IV-E	93.658	N/A	828,829	2,041,110
Foster Care Title IV-E - Administration	93.658	N/A	126,621	1,500,791
Subtotal CFDA 93.658			<u>955,450</u>	<u>3,796,203</u>
Adoption Assistance	93.659	N/A	81,192	2,779,450
Adoption Assistance - Administration	93.659	N/A		353,423
Subtotal CFDA 93.659			<u>81,192</u>	<u>3,132,873</u>
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			<u>163,939</u>	<u>356,848</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A		42,128
Subtotal passed through CHHS Department of Social Services			<u>1,232,273</u>	<u>15,379,330</u>
<u>Passed through CHHS Department of Health Care Services:</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2018-19 PATH A2	12,168	12,168
Projects for Assistance in Transition from Homelessness (PATH)	93.150	2019-20 PATH A1	35,526	35,526
Subtotal CFDA 93.150			<u>47,694</u>	<u>47,694</u>
Children's Health Insurance Program	93.767	19-1859		66,215
Medical Assistance Program - Child Health Disability Prevention	93.778	CHDP-CCS 2019-2020		181,471
Medical Assistance Program - California Children's Services Administration	93.778	19-1859		242,779
Medical Assistance Program - California Children's Services Diagnostic/Treatment/Therapy	93.778	19-1859		16,448
Medical Assistance Program	93.778	18-95146 A01	521,219	635,948
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	17-94010	15,419 *	19,274
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	17-94010		51,731
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management (TCM) Services to Eligible Medi-Cal Beneficiaries	93.778	09-17EVRGRN		56,635
Block Grants for Community Mental Health Services	93.958	2019-2020 MHBG GRANT	50,176	155,834
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94126 A2	50,648	967,803
Subtotal passed through CHHS Department of Health Care Services			<u>685,156</u>	<u>2,441,832</u>

* Cumulatively, additional payments of \$11,856 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 For the Year Ended June 30, 2020

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 Health Care</u>				
<u>Services via CHHS Department of Social Services:</u>				
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A		\$ 6,289,981
Medical Assistance Program: IHSS Public Authority	93.778	N/A		386,744
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services				6,676,725
<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-1920-35		142,710
<u>Passed through California Department of Veterans Affairs:</u>				
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A		3,543
<i>Subtotal Medicaid Cluster and Subtotal CFDA 93.778: \$8,529,789</i>				
Total U.S. Department of Health and Human Services			\$ 1,946,461	\$ 31,812,094
U.S. Department of Homeland Security				
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES #017-00000		10,905
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000		5,330
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC14 WHITE MEADOWS)		731,190
Subtotal CFDA 97.036				747,425
Emergency Management Performance Grants	97.042	2019-0003 Cal OES #017-00000		264,608
Emergency Management Performance Grants COVID-19 Supplemental	97.042	2020-0019 Cal OES #017-00000		98,339
Subtotal CFDA 97.042				362,947
Homeland Security Grant Program	97.067	2017-0083 Cal OES #017-00000	26,202	157,704
Homeland Security Grant Program	97.067	2018-0054 Cal OES #017-00000		83,645
Homeland Security Grant Program	97.067	2019-0035 Cal OES #017-00000	24,500	52,237
Subtotal CFDA 97.067			50,702	293,586
Subtotal passed through Cal OES			50,702	1,403,958
Total U.S. Department of Homeland Security			\$ 50,702	\$ 1,403,958
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,261,736	\$ 76,046,155

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2020

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>				
U.S. Department of Agriculture				
<u>Direct Programs:</u>				
<i>Community Facilities Loans and Grants Cluster (part 2 of 2):</i>				
Community Facilities Loans and Grants	10.766	04-009-946000511		\$ 34,463,774
<i>Subtotal Community Facilities Loans and Grants Cluster and Subtotal CFDA 10.766: \$51,053,195</i>				
Total U.S. Department of Agriculture				\$ 34,463,774
U.S. Department of Housing and Urban Development				
<u>Passed through</u>				
<u>State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u>				
Community Development Block Grants/State's Program	14.228	N/A		3,019,212
<i>Subtotal: CFDA 14.228: \$3,019,212</i>				
Home Investment Partnerships Program	14.239	N/A		7,873,879
<i>Subtotal: CFDA 14.239: \$7,873,879</i>				
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				10,893,091
Total U.S. Department of Housing and Urban Development				\$ 10,893,091
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 6)				\$ 45,356,865
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			\$ 2,261,736	\$ 121,403,020

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, 2020

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 \$7,000 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 2020 *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, 2020**

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 and 14. 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, 2020:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments	New Loans	Amount Outstanding June 30, 2020
10.766	Community Facilities Loans and Grants	\$ 34,463,774	\$ -	\$ 16,589,421	\$ 51,053,195
14.228	Community Development Block Grants/State's Program	3,019,212	25,573 a	- b	2,993,639
14.239	Home Investment Partnerships Program	7,873,879	55,404 a	- b	7,818,475
	TOTAL	<u>\$ 45,356,865</u>	<u>\$ 80,977</u>	<u>\$ 16,589,421</u>	<u>\$ 61,865,309</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, 2020**

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>
10.561	CF-1920-29 (SNAP)	\$ 4,988	\$ -
93.041	AP-1920-29 (VII Chapter 3)	2,423	-
93.042	AP-1920-29 (VII Chapter 2)	24,241	-
93.043	AP-1920-29 (III Part D)	18,635	-
93.044	AP-1920-29 (III Part B)	287,277	-
93.045	AP-1920-29 (III Part C)	691,105	105,960
93.052	AP-1920-29 (III Part E)	116,548	-
93.053	AP-1920-29 (NSIP)	137,830	-
93.778	MS-1920-35 (MSSP)	142,710	142,710
*OVRI	AP-1920-29	<u>-</u>	<u>94,025</u>
	TOTAL	<u>\$ 1,425,757</u>	<u>\$ 342,695</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 \$94,025.

**COUNTY OF EL DORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2020:

<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)	\$ 118,114
RSTP Exchange	X17-5925(159)	134,353
State Match	X15-5925(135)	<u>1,291</u>
Subtotal		<u>253,758</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X15-6157(054)	310,976
RSTP Exchange	X16-6157(058)	331,431
RSTP Exchange	X17-6157(061)	455,350
RSTP Exchange	X18-6157(064)	504,013
RSTP Exchange	X19-6157(066)	<u>9,433</u>
Subtotal		<u>1,611,203</u>
TOTAL		<u>\$ 1,864,961</u>

**COUNTY OF EL DORADO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

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 Center Program
16.575	Crime Victim Assistance – Increased Access to Services 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
16.745	Criminal and Juvenile Justice and Mental Health Collaboration 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, 2020**

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)

10.766
93.659

Name of Federal Program or Cluster

Community Facilities Loan Grants
Adoptions Assistance

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, 2020**

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, 2020

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2020			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Sexual Assault Law Enforcement Specialized Units Program - ST18 01 0090:</u>						
Grant Term: 10/01/18 - 09/30/19						
Audit Period: 07/01/19 - 09/30/19						
Personal services	\$ 53,552	\$ 53,552	\$ --	\$ 38,954	\$ --	\$ 14,598
Operating expenses	29,944	29,944	--	21,761	--	8,183
Totals	<u>\$ 83,496</u>	<u>\$ 83,496</u>	<u>\$ --</u>	<u>\$ 60,715</u>	<u>\$ --</u>	<u>\$ 22,781</u>
<u>Sexual Assault Law Enforcement Specialized Units Program - ST19 02 0090:</u>						
Grant Term: 10/01/19 - 09/30/20						
Audit Period: 10/01/19 - 06/30/20						
Personal services	\$ 144,576	\$ 144,576	\$ --	\$ 95,103	\$ --	\$ 49,473
Operating expenses	33,035	33,035	--	31,707	--	1,328
Totals	<u>\$ 177,611</u>	<u>\$ 177,611</u>	<u>\$ --</u>	<u>\$ 126,810</u>	<u>\$ --</u>	<u>\$ 50,801</u>
<u>Violence Against Women Veritcal Proseuction Program - VV19 02 0090:</u>						
Grant Term: 07/01/19 - 12/31/20						
Audit Period: 07/01/19 - 06/30/20						
Personal services	\$ 208,626	\$ 208,626	\$ --	\$ 131,159	\$ --	\$ 77,467
Operating expenses	74,298	74,298	--	73,970	--	328
Totals	<u>\$ 282,924</u>	<u>\$ 282,924</u>	<u>\$ --</u>	<u>\$ 205,129</u>	<u>\$ --</u>	<u>\$ 77,795</u>
<u>Victim Witness Assistance Program - VW18 37 0090:</u>						
Grant Term: 10/01/18 - 09/30/19						
Audit Period: 07/01/19 - 09/30/19						
Personal services	\$ 76,047	\$ 76,047	\$ --	\$ 72,609	\$ --	\$ 3,438
Operating expenses	58,914	58,914	--	26,796	20,043	12,075
Totals	<u>\$ 134,961</u>	<u>\$ 134,961</u>	<u>\$ --</u>	<u>\$ 99,405</u>	<u>\$ 20,043</u>	<u>\$ 15,513</u>
<u>Victim Witness Assistance Program - VW19 38 0090:</u>						
Grant Term: 10/01/19 - 09/30/20						
Audit Period: 10/01/19 - 06/30/20						
Personal services	\$ 322,682	\$ 322,682	\$ --	\$ 240,875	\$ 26,457	\$ 55,350
Operating expenses	14,120	14,120	--	8,213	--	5,907
Totals	<u>\$ 336,802</u>	<u>\$ 336,802</u>	<u>\$ --</u>	<u>\$ 249,088</u>	<u>\$ 26,457</u>	<u>\$ 61,257</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, 2020

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2020			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: 07/01/19 - 03/31/20						
Personal services	\$ 134,637	\$ 134,637	\$ --	\$ 118,588	\$ --	\$ 16,049
Operating expenses	31,253	31,253	--	20,386	--	10,867
Totals	<u>\$ 165,890</u>	<u>\$ 165,890</u>	<u>\$ --</u>	<u>\$ 138,974</u>	<u>\$ --</u>	<u>\$ 26,916</u>
<u>Child Advocacy Center Program- KC19 03 0090:</u>						
Grant Term: 04/01/20 - 03/31/21						
Audit Period: 04/01/20 - 06/30/20						
Personal services	\$ 52,599	\$ 52,599	\$ --	\$ 41,228	\$ --	\$ 11,371
Operating expenses	4,109	4,109	--	3,733	--	376
Totals	<u>\$ 56,708</u>	<u>\$ 56,708</u>	<u>\$ --</u>	<u>\$ 44,961</u>	<u>\$ --</u>	<u>\$ 11,747</u>
<u>Increased Access to Services Program - KU19 01 0090:</u>						
Grant Term: 04/01/20 - 06/30/21						
Audit Period: 04/01/20 - 06/30/20						
Personal services	\$ 1,762	\$ 1,762	\$ --	\$ --	\$ --	\$ 1,762
Operating expenses	292	292	--	250	--	42
Totals	<u>\$ 2,054</u>	<u>\$ 2,054</u>	<u>\$ --</u>	<u>\$ 250</u>	<u>\$ --</u>	<u>\$ 1,804</u>
<u>Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-18:</u>						
Grant Term: 10/01/18 - 09/30/19						
Audit Period: 07/01/19 - 09/30/19						
Operating expenses	\$ 17,582	\$ 17,582	\$ --	\$ 17,582	\$ --	\$ --
Totals	<u>\$ 17,582</u>	<u>\$ 17,582</u>	<u>\$ --</u>	<u>\$ 17,582</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Mental Health Related Training - BSCC 0016-18-MH</u>						
Grant Term: 05/01/19 - 09/30/21						
Audit Period: 07/01/19 - 06/30/20						
Operating expenses	\$ 400	\$ 400	\$ --	\$ 400	\$ --	\$ --
Totals	<u>\$ 400</u>	<u>\$ 400</u>	<u>\$ --</u>	<u>\$ 400</u>	<u>\$ --</u>	<u>\$ --</u>
<u>County Victim Services Program - XC16 01 0090:</u>						
Grant Term: 07/01/16 - 12/31/19						
Audit Period: 07/01/19 - 12/31/19						
Operating expenses	\$ 71,461	\$ 71,461	\$ --	\$ 71,461	\$ --	\$ --
Totals	<u>\$ 71,461</u>	<u>\$ 71,461</u>	<u>\$ --</u>	<u>\$ 71,461</u>	<u>\$ --</u>	<u>\$ --</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, 2020

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2020			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
County Victim Services Program - XC19 02 0090:						
Grant Term: 01/01/20 - 12/31/20						
Audit Period: 01/01/20 - 06/30/20						
Operating expenses	\$ 113,832	\$ 113,832	\$ --	\$ 81,541	\$ --	\$ 32,291
Totals	<u>\$ 113,832</u>	<u>\$ 113,832</u>	<u>\$ --</u>	<u>\$ 81,541</u>	<u>\$ --</u>	<u>\$ 32,291</u>
Elder Abuse Program - XE16 01 0090:						
Grant Term: 07/01/16 - 12/31/19						
Audit Period: 07/01/19 - 12/31/19						
Personal services	\$ 73,490	\$ 73,490	\$ --	\$ 56,823	\$ --	\$ 16,667
Operating expenses	15,272	15,272	--	15,272	--	--
Totals	<u>\$ 88,762</u>	<u>\$ 88,762</u>	<u>\$ --</u>	<u>\$ 72,095</u>	<u>\$ --</u>	<u>\$ 16,667</u>
Elder Abuse Program - XE19 02 0090:						
Grant Term: 01/01/20 - 12/31/20						
Audit Period: 01/01/20 - 06/30/20						
Personal services	\$ 93,032	\$ 93,032	\$ --	\$ 54,741	\$ --	\$ 38,291
Operating expenses	10,176	10,176	--	10,176	--	--
Totals	<u>\$ 103,208</u>	<u>\$ 103,208</u>	<u>\$ --</u>	<u>\$ 64,917</u>	<u>\$ --</u>	<u>\$ 38,291</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, 2019 through June 30, 2020

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2019	For the Period July 1, 2019 through June 30, 2020	Cumulative as of June 30, 2020	
Sexual Assault Law Enforcement Specialized Units Program - ST18 01 0090:					
Grant Term: 10/01/18 - 09/30/19					
Audit Period: 07/01/19 - 09/30/19					
Personal Services	\$ 189,636	\$ 131,974	\$ 53,552	\$ 185,526	\$ 4,110
Operating Expenses	83,031	41,305	29,944	71,249	11,782
Total Expenditures	272,667	173,279	83,496	256,775	15,892
Less Match County Provided	(68,167)	(41,796)	(22,781)	(64,577)	(3,590)
Revenues Earned	\$ 204,500	\$ 131,483	\$ 60,715	\$ 192,198	\$ 12,302
Sexual Assault Law Enforcement Specialized Units Program - ST19 02 0090:					
Grant Term: 10/01/19 - 09/30/20					
Audit Period: 10/01/19 - 06/30/20					
Personal Services	\$ 191,710	\$ --	\$ 144,576	\$ 144,576	\$ 47,134
Operating Expenses	80,957	--	33,035	33,035	47,922
Total Expenditures	272,667	--	177,611	177,611	95,056
Less Match County Provided	(68,167)	--	(50,801)	(50,801)	(17,366)
Revenues Earned	\$ 204,500	\$ --	\$ 126,810	\$ 126,810	\$ 77,690
Violence Against Women Veritcal Prosecution Program - VV19 02 0090:					
Grant Term: 07/01/19 - 12/31/20					
Audit Period: 07/01/19 - 06/30/20					
Personal Services	\$ 284,260	\$ --	\$ 208,626	\$ 208,626	\$ 75,634
Operating Expenses	120,829	--	74,298	74,298	46,531
Total Expenditures	405,089	--	282,924	282,924	122,165
Less Match County Provided	(101,272)	--	(77,795)	(77,795)	(23,477)
Revenues Earned	\$ 303,817	\$ --	\$ 205,129	\$ 205,129	\$ 98,688
Victim Witness Assistance Program - VW18 37 0090:					
Grant Term: 10/01/18 - 09/30/19					
Audit Period: 07/01/19 - 09/30/19					
Personal Services	\$ 370,244	\$ 199,594	\$ 76,047	\$ 275,641	\$ 94,603
Operating Expenses	87,292	2,211	58,914	61,125	26,167
Equipment	23,654	23,654	--	23,654	--
Total Expenditures	481,190	225,459	134,961	360,420	120,770
Less Match County Provided	(64,184)	(31,838)	(15,513)	(47,351)	(16,833)
Revenues Earned	\$ 417,006	\$ 193,621	\$ 119,448	\$ 313,069	\$ 103,937

**COUNTY OF EL DORADO
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For the Period July 1, 2019 through June 30, 2020

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2019	For the Period July 1, 2019 through June 30, 2020	Cumulative as of June 30, 2020	
<u>Victim Witness Assistance Program - VW19 38 0090:</u>					
Grant Term: 10/01/19 - 09/30/20					
Audit Period: 10/01/19 - 06/30/20					
Personal Services	\$ 427,235	\$ --	\$ 322,682	\$ 322,682	\$ 104,553
Operating Expenses	56,292	--	14,120	14,120	42,172
Total Expenditures	<u>483,527</u>	<u>--</u>	<u>336,802</u>	<u>336,802</u>	<u>146,725</u>
Less Match County Provided	(90,526)	--	(61,257)	(61,257)	(29,269)
Revenues Earned	<u>\$ 393,001</u>	<u>\$ --</u>	<u>\$ 275,545</u>	<u>\$ 275,545</u>	<u>\$ 117,456</u>
<u>Child Advocacy Center Program- KC18 02 0090:</u>					
Grant Term: 04/01/19 - 03/31/20					
Audit Period: 07/01/19 - 03/31/20					
Personal Services	\$ 183,492	\$ 48,855	\$ 134,637	\$ 183,492	\$ --
Operating Expenses	35,258	4,005	31,253	35,258	--
Total Expenditures	<u>218,750</u>	<u>52,860</u>	<u>165,890</u>	<u>218,750</u>	<u>--</u>
Less Match County Provided	(43,750)	(16,834)	(26,916)	(43,750)	--
Revenues Earned	<u>\$ 175,000</u>	<u>\$ 36,026</u>	<u>\$ 138,974</u>	<u>\$ 175,000</u>	<u>\$ --</u>
<u>Child Advocacy Center Program- KC19 03 0090:</u>					
Grant Term: 04/01/20 - 03/31/21					
Audit Period: 04/01/20 - 06/30/20					
Personal Services	\$ 171,756	\$ --	\$ 52,599	\$ 52,599	\$ 119,157
Operating Expenses	46,994	--	4,109	4,109	42,885
Total Expenditures	<u>218,750</u>	<u>--</u>	<u>56,708</u>	<u>56,708</u>	<u>162,042</u>
Less Match County Provided	(43,750)	--	(11,747)	(11,747)	(32,003)
Revenues Earned	<u>\$ 175,000</u>	<u>\$ --</u>	<u>\$ 44,961</u>	<u>\$ 44,961</u>	<u>\$ 130,039</u>
<u>Increased Access to Services Program - KU19 01 0090:</u>					
Grant Term: 04/01/20 - 06/30/21					
Audit Period: 04/01/20 - 06/30/20					
Personal Services	\$ 92,729	\$ --	\$ 1,762	\$ 1,762	\$ 90,967
Operating Expenses	63,521	--	292	292	63,229
Total Expenditures	<u>156,250</u>	<u>--</u>	<u>2,054</u>	<u>2,054</u>	<u>154,196</u>
Less Match County Provided	(31,250)	--	(1,804)	(1,804)	(29,446)
Revenues Earned	<u>\$ 125,000</u>	<u>\$ --</u>	<u>\$ 250</u>	<u>\$ 250</u>	<u>\$ 124,750</u>

**COUNTY OF EL DORADO
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Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match
For the Period July 1, 2019 through June 30, 2020

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2019	For the Period July 1, 2019 through June 30, 2020	Cumulative as of June 30, 2020	
Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-18:					
Grant Term: 10/01/18 - 09/30/19					
Audit Period: 07/01/19 - 09/30/19					
Operating Expenses	\$ 149,985	\$ 21,144	\$ 17,582	\$ 38,726	\$ 111,259
Total Expenditures	149,985	21,144	17,582	38,726	111,259
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 149,985	\$ 21,144	\$ 17,582	\$ 38,726	\$ 111,259
Mental Health Related Training - BSCC 0016-18-MH					
Grant Term: 05/01/19 - 09/30/21					
Audit Period: 07/01/19 - 06/30/20					
Operating Expenses	\$ 26,460	\$ --	\$ 400	\$ 400	\$ 26,060
Total Expenditures	26,460	--	400	400	26,060
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 26,460	\$ --	\$ 400	\$ 400	\$ 26,060
County Victim Services Program - XC16 01 0090:					
Grant Term: 07/01/16 - 12/31/19					
Audit Period: 07/01/19 - 12/31/19					
Operating Expenses	\$ 572,964	\$ 501,503	\$ 71,461	\$ 572,964	\$ --
Total Expenditures	572,964	501,503	71,461	572,964	--
Less Match County Provided	(117,670)	(117,670)	--	(117,670)	--
Revenues Earned	\$ 455,294	\$ 383,833	\$ 71,461	\$ 455,294	\$ --
County Victim Services Program - XC19 02 0090:					
Grant Term: 01/01/20 - 12/31/20					
Audit Period: 01/01/20 - 06/30/20					
Operating Expenses	\$ 202,599	\$ --	\$ 113,832	\$ 113,832	\$ 88,767
Total Expenditures	202,599	--	113,832	113,832	88,767
Less Match County Provided	(40,520)	--	(32,291)	(32,291)	(8,229)
Revenues Earned	\$ 162,079	\$ --	\$ 81,541	\$ 81,541	\$ 80,538
Elder Abuse Program - XE16 01 0090:					
Grant Term: 07/01/16 - 12/31/19					
Audit Period: 07/01/19 - 12/31/19					
Personal Services	\$ 577,709	\$ 476,451	\$ 73,490	\$ 549,941	\$ 27,768
Operating Expenses	146,685	106,660	15,272	121,932	24,753
Total Expenditures	724,394	583,111	88,762	671,873	52,521
Less Match County Provided	(144,989)	(128,322)	(16,667)	(144,989)	--
Revenues Earned	\$ 579,405	\$ 454,789	\$ 72,095	\$ 526,884	\$ 52,521

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For the Period July 1, 2019 through June 30, 2020

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2019	For the Period July 1, 2019 through June 30, 2020	Cumulative as of June 30, 2020	
<u>Elder Abuse Program - XE19 02 0090:</u>					
Grant Term: 01/01/20 - 12/31/20					
Audit Period: 01/01/20 - 06/30/20					
Personal Services	\$ 168,076	\$ --	\$ 93,032	\$ 93,032	\$ 75,044
Operating Expenses	70,858	--	10,176	10,176	60,682
Total Expenditures	<u>238,934</u>	<u>--</u>	<u>103,208</u>	<u>103,208</u>	<u>135,726</u>
Less Match County Provided	<u>(38,934)</u>	<u>--</u>	<u>(38,291)</u>	<u>(38,291)</u>	<u>(643)</u>
Revenues Earned	<u>\$ 200,000</u>	<u>\$ --</u>	<u>\$ 64,917</u>	<u>\$ 64,917</u>	<u>\$ 135,083</u>