

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2022



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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 units, 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, 2022, 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 29, 2023. 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.

Report on Internal Control Over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified certain deficiencies in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

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

County of El Dorado's Response to Findings

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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 29, 2023



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

Opinion on Each Major Federal Program

We have audited the County of El Dorado's (the County) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2022. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

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

Responsibilities of Management for Compliance

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

Auditors' Responsibilities for the Audit of Compliance

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

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Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

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

Report on Internal Control Over Compliance

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

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements. We issued our report thereon dated March 29, 2023, 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, except for the amounts included for the Community Facilities Loan Grants Assistance Listing Number 10.766 of \$6,080,056, that is not considered expenditures of federal awards, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Information

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

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



CliftonLarsonAllen LLP

Roseville, California
March 29, 2023

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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		\$ 276,086
Lake Tahoe Erosion Control Grant Program	10.690	21-PA-11051900-017		16,643
Subtotal Assistance Listing Number 10.690				292,729
<u>Community Facilities Loans and Grants Cluster (part 1 of 2):</u>				
Community Facilities Loans and Grants	10.766	04-009-946000511		6,080,056
Subtotal Direct Programs - U.S. Department of Agriculture				6,372,785
<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	19-10146 A02		803,595
<u>SNAP Cluster:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	19-10372		149,009
Subtotal passed through CHHS Department of Public Health				952,604
<u>Passed through CHHS Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A		3,796,822
Subtotal passed through CHHS Department of Social Services				3,796,822
<i>Subtotal SNAP Cluster and Subtotal Assistance Listing Number 10.561: \$3,945,831</i>				
<u>Passed through State of California Department of Finance:</u>				
<u>Forest Service Schools and Roads Cluster:</u>				
Schools and Roads - Grants to States	10.665	N/A		732,461
Subtotal passed through California Department of Finance, Subtotal Forest Service Schools and Roads Cluster and Subtotal Assistance Listing Number 10.665				732,461
<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	19-0727-026-SF		67,234
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping and ACP	10.025	20-0516-007-SF		4,733
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping	10.025	20-0145-1		82,875
Plant and Animal Disease, Pest Control and Animal Care - Phytophthora ramorum SOD	10.025	21-0277-002-SF		1,385
Subtotal Assistance Listing Number 10.025				156,227
Senior Farmers Market Nutrition Program	10.576	2021-SFMNP		3,360
Subtotal passed through California Department of Food and Agriculture				159,587
Total U.S. Department of Agriculture				\$ 12,014,259

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Housing and Urban Development				
<u>Direct Program:</u>				
Continuum of Care Program	14.267	CA1870L9T251900		\$ 10,336
Continuum of Care Program	14.267	CA0318L9T252012		6,600
Subtotal Assistance Listing Number 14.267				16,936
<u>Housing Voucher Cluster:</u>				
Section 8 Housing Choice Vouchers - Administration	14.871	CA151		343,159
Section 8 Housing Choice Vouchers - Project	14.871	CA151		3,533,709
Section 8 Housing Choice Vouchers - Emergency Housing Vouchers	14.871	CA151		23,803
Subtotal Assistance Listing Number 14.871				3,900,671
Mainstream Vouchers - Project	14.879	CA151		41,342
Subtotal Housing Voucher Cluster				3,942,013
Family Self-Sufficiency Program - Administration	14.896	FSS21CA3897-01-00		16,916
Family Self-Sufficiency Program - Administration	14.896	FSS22CA4521-01-00		33,031
Subtotal Assistance Listing Number 14.896				49,947
Subtotal Direct Programs - U.S. Department of Housing and Urban Development				4,008,896
<u>Passed through</u>				
<u>State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u>				
Emergency Solutions Grant Program - CARES Act ESG-CV Coronavirus Program	14.231	20-ESGCV1-00037 A3		342,456
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				342,456
Total U.S. Department of Housing and Urban Development				\$ 4,351,352
U.S. Department of Justice				
<u>Direct Programs:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-BX-0089		828
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01248-JAGX		15,300
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0017		2,625
Equitable Sharing Program (District Attorney)	16.922	N/A		33,120
Equitable Sharing Program (Sheriff)	16.922	N/A		475,107
Subtotal Assistance Listing Number 16.922				508,227
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2021-15		55,581
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2022-15		82,350
Subtotal Assistance Listing Number 16.U01				137,931
Subtotal Direct Programs - U.S. Department of Justice				664,911

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 0016-18-MH		\$ 210
Subtotal Assistance Listing Number 16.738: \$16,338				
Subtotal passed through BSCC				210
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Crime Victim Assistance - Child Abuse Treatment Program	16.575	AT20 01 0090 Cal OES #017-00000	\$ 101,771	206,020
Crime Victim Assistance - Child Abuse Treatment Program	16.575	AT21 02 0090 Cal OES #017-00000	25,653	35,882
Crime Victim Assistance - Child Advocacy Center	16.575	KC20 04 0090 Cal OES #017-00000		145,786
Crime Victim Assistance - Child Advocacy Center	16.575	KC21 05 0090 Cal OES #017-00000		11,418
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW20 39 0090 Cal OES #017-00000		127,385
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW21 40 0090 Cal OES #017-00000		137,328
Crime Victim Assistance - County Victim Services Program	16.575	XC20 03 0090 Cal OES #017-00000	73,304	73,304
Crime Victim Assistance - County Victim Services Program	16.575	XC21 04 0090 Cal OES #017-00000	19,345	19,345
Crime Victim Assistance - Elder Abuse Program	16.575	XE20 03 0090 Cal OES #017-00000		77,445
Crime Victim Assistance - Elder Abuse Program	16.575	XE21 04 0090 Cal OES #017-00000		46,110
Subtotal Assistance Listing Number 16.575			220,073	880,023
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST20 03 0090 Cal OES #017-00000	15,011	55,510
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST21 04 0090 Cal OES #017-00000	34,890	140,345
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VV20 03 0090 Cal OES #017-00000	36,960	98,165
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VV21 04 0090 Cal OES #017-00000	30,800	97,870
Subtotal Assistance Listing Number 16.588			117,661	391,890
Subtotal passed through Cal OES			337,734	1,271,913
Total U.S. Department of Justice			\$ 337,734	\$ 1,937,034
U.S. Department of Transportation				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	FAA 3-06-0188-019-2018		982
COVID-19 Airport Improvement Program	20.106	FAA 3-06-0093-015-2020		30,000
COVID-19 Airport Improvement Program	20.106	FAA 3-06-0188-020-2020		30,000
COVID-19 Airport Improvement Program	20.106	FAA 3-06-0093-016-2021		9,000
COVID-19 Airport Improvement Program	20.106	FAA 3-06-0188-021-2021		13,000
Subtotal Assistance Listing Number 20.106				82,982
Subtotal Direct Programs - U.S. Department of Transportation				82,982

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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:</i>				
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of</u>				
<u>Transportation (Caltrans):</u>				
Highway Planning and Construction	20.205	BRLS-5925 (051)		\$ 188,723
Highway Planning and Construction	20.205	BRLO-5925 (111)		57,189
Highway Planning and Construction	20.205	BRLO-5925 (110)		24,763
Highway Planning and Construction	20.205	BRLS-5925 (096)		73,109
Highway Planning and Construction	20.205	BRLS-5925 (112)		44,780
Highway Planning and Construction	20.205	BRLS-5925 (126)		6,137
Highway Planning and Construction	20.205	BRLO-5925 (103)		129,899
Highway Planning and Construction	20.205	BRLO-5925 (108)		37,296
Highway Planning and Construction	20.205	BRLO-5925 (098)		711,744
Highway Planning and Construction	20.205	BRLO-5925 (090)		129,379
Highway Planning and Construction	20.205	BRLS-5925 (086)		73,700
Highway Planning and Construction	20.205	BRLO-5925 (109)		80,112
Highway Planning and Construction	20.205	HSIPL-5925 (171)		1,095,868
Highway Planning and Construction	20.205	HSIPL-5925 (169)		30,483
Highway Planning and Construction	20.205	HSIPL-5925 (170)		32,035
Highway Planning and Construction	20.205	HSIPL-5925 (172)		40,275
Highway Planning and Construction	20.205	CMSTPL-5925 (163)		150,310
Highway Planning and Construction	20.205	CML-5925 (145)		1,004,031
Highway Planning and Construction	20.205	CML-5925 (149)		589,994
		0320000253L-N		
Highway Planning and Construction	20.205	CMLNI-5925 (182)		100,139
Highway Planning and Construction	20.205	ATPCML-5925 (168)		615,061
Highway Planning and Construction	20.205	CML-5925 (132)		12,212
		0319000186L-N		
Highway Planning and Construction	20.205	CML-5925 (174)		19,339
		0319000187L-N		
Highway Planning and Construction	20.205	CML-5925 (175)		7,319
		0319000188L-N		
Highway Planning and Construction	20.205	CML-5925 (176)		215,574
Highway Planning and Construction	20.205	STPL-5925 (161)		121,859
Highway Planning and Construction	20.205	STPL-5925 (162)		44,428
Highway Planning and Construction	20.205	STPL-5925 (183)		124,791
Highway Planning and Construction	20.205	STPL-5925 (177)		14,538
Highway Planning and Construction	20.205	STPL-5925 (190)		2,850
		0317000312L-N CA2017-2		
Highway Planning and Construction	20.205	ER-32L0 (092)		333,177
Subtotal passed through				6,111,114
California State Transportation Agency - Caltrans				6,111,114
<i>Subtotal Highway Planning and Construction Cluster</i>				
<i>and Subtotal Assistance Listing Number 20.205: \$6,111,114</i>				

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Transportation (Continued)				
<u>Passed through California Office of Traffic Safety:</u>				
<i>Highway Safety Cluster:</i>				
State and Community Highway Safety	20.600	PS21036		\$ 7,155
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI21023		53,008
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI22002		240,298
Subtotal Assistance Listing Number 20.616				<u>293,306</u>
Subtotal passed through California Office of Traffic Safety and Subtotal Highway Safety Cluster				<u>300,461</u>
Total U.S. Department of Transportation				\$ 6,494,557
U.S. Department of the Treasury				
<u>Direct Programs:</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)	21.027	SLT-3776	\$ 223,671	5,126,400
Total U.S. Department of the Treasury			\$ 223,671	\$ 5,126,400
U.S. Environmental Protection Agency				
<u>Passed through Sacramento Metropolitan Air Quality Management District:</u>				
Targeted Airshed Grant Program	66.956	98T10501		<u>22,227</u>
Total U.S. Environmental Protection Agency				\$ 22,227
U.S. Election Assistance Commission				
<u>Passed through California Secretary of State:</u>				
Help America Vote Act Requirements Payments - HAVA Section 301 Voting Systems Program and Certification of HAVA Title III Compliance	90.401	21G30104		8,263
Help America Vote Act Requirements Payments - Voting System Replacement Contract 2018	90.401	18G30109 AMDT02		<u>125,592</u>
Subtotal Assistance Listing Number 90.401				133,855
Subtotal passed through California Secretary of State				<u>133,855</u>
Total U.S. Election Assistance Commission				\$ 133,855
U.S. Department of Health and Human Services				
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
COVID-19 ARPA Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services	93.671	RP21 01 0090 Cal OES #017-00000	2,000	2,196
Subtotal passed through Cal OES			<u>2,000</u>	<u>2,196</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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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 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-2122-29 A3		\$ 398,381
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-2122-29 A3		479,403
Nutrition Services Incentive Program (NSIP)	93.053	AP-2122-29 A3		136,006
<i>Subtotal Aging Cluster per 2 CFR Part 200, Appendix XI</i>				1,013,790
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-29 A2		11,809
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-29 A3		29,990
COVID-19 Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	CARES		1,969
<i>Subtotal Assistance Listing Number 93.042</i>				43,768
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2122-29 A3		17,666
National Family Caregiver Support Title III, Part E	93.052	AP-2122-29 A3		106,399
COVID-19 National Family Caregiver Support Title III, Part E	93.052	CARES		20,508
<i>Subtotal Assistance Listing Number 93.052</i>				126,907
<i>Subtotal Aging Cluster as designated by CHHS Department of Aging</i>				1,202,131
<i>Subtotal passed through CHHS Department of Aging (see Note 7)</i>				1,202,131
<u>Passed through CHHS Department of Child Support Services:</u>				
Child Support Enforcement	93.563	N/A		2,903,287
<u>Passed through CHHS Department of Community Services and Development:</u>				
Low Income Household Water Assistance Program	93.499	21Z-9554		567
Low Income Home Energy Assistance (LIHEAP)				
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	20B-2007 A4		105,351
COVID-19 LIHEAP - ECIP - CARES	93.568	20U-2556 A1		53,569
LIHEAP - ECIP	93.568	21B-5007 A2		655,131
ARPA LIHEAP - ECIP	93.568	21V-5556		543,764
LIHEAP - ECIP	93.568	22B-4007 A1		359,075
LIHEAP - ECIP - DAP	93.568	20D-1007		46,000
LIHEAP - Weatherization	93.568	20B-2007 A4		27,859
LIHEAP - Weatherization	93.568	21B-5007 A2		459,342
LIHEAP - Weatherization	93.568	22B-4007 A1		5,655
<i>Subtotal Assistance Listing Number 93.568</i>				2,255,746

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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>				
<i>477 Cluster (part 1 of 2):</i>				
COVID-19 Community Services Block Grant - CARES	93.569	20F-3648 A2		\$ 379,825
COVID-19 Community Services Block Grant - CARES Discretionary	93.569	20F-3648 A2		38,409
Community Services Block Grant	93.569	21F-4009 A1		143,103
Community Services Block Grant - Discretionary	93.569	21F-4410		28,247
Community Services Block Grant	93.569	22F-5009		141,749
Subtotal Assistance Listing Number 93.569				731,333
Subtotal Passed through CHHS Department of Community Services and Development				2,987,646
<u>Passed through Heluna Health:</u>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	93.323	0187.1480		175,499
Subtotal passed through Heluna Health				175,499
<u>Passed through CHHS Department of Public Health:</u>				
Public Health Emergency Preparedness (PHEP) - Base	93.069	17-10152		216,649
Public Health Emergency Preparedness (PHEP) - Cities Readiness	93.069	17-10152		42,800
Subtotal Assistance Listing Number 93.069				259,449
Immunization Cooperative Agreements	93.268	17-10315-A02		76,512
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection	93.323	COVID-19ELC10		1,273,501
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection Expansion	93.323	COVID-19ELC68		925,003
<i>Subtotal Assistance Listing Number 93.323: \$2,374,003</i>				
COVID-19 Public Health Emergency Reponse: Cooperative Agreement for Emergency Response: Public Health Crisis Response - COVID-19 Response Funding	93.354	COVID-19-10		77,031
COVID-19 Public Health Emergency Reponse: Cooperative Agreement for Emergency Response: Public Health Crisis Response - Workforce Development Supplemental Funding	93.354	WFD-010		564,886
Subtotal Assistance Listing Number 93.354				641,917
Medical Assistance Program - Maternal, Child and Adolescent Health	93.778	2021-09		278,283
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	17-10152	\$ 38,026	121,190
Maternal and Child Health Services Block Grant to the States	93.994	2021-09		100,066
Subtotal passed through CHHS Department of Public Health			38,026	3,675,921
<u>Passed through CHHS Department of Social Services:</u>				
Guardianship Assistance	93.090	N/A		321,707
Guardianship Assistance - Administration	93.090	N/A		4,269
Subtotal Assistance Listing Number 93.090				325,976

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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)				
MaryLee Allen Promoting Safe and Stable Families Program	93.556	N/A	\$ 5,300	\$ 100,284
<i>477 Cluster (part 2 of 2):</i>				
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A		2,313,130
Temporary Assistance for Needy Families - Administration	93.558	N/A		5,636,878
Subtotal Assistance Listing Number 93.558				7,950,008
<i>Subtotal 477 Cluster: \$8,681,341</i>				
Community-Based Child Abuse Prevention Grants	93.590	N/A	29,932	29,932
Adoption and Legal Guardianship Incentive Payments - Administration	93.603	N/A		109,468
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A		116,565
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A		179,157
Foster Care Title IV-E	93.658	N/A		901,794
Foster Care Title IV-E - Administration	93.658	N/A	96,923	1,096,390
Subtotal Assistance Listing Number 93.658			96,923	2,177,341
Adoption Assistance	93.659	N/A	59,388	3,759,259
Adoption Assistance - Administration	93.659	N/A		370,199
Subtotal Assistance Listing Number 93.659			59,388	4,129,458
Social Services Block Grant - Title XX	93.667	N/A		257,212
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	52,882	160,563
Subtotal Assistance Listing Number 93.667			52,882	417,775
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A		46,557
Elder Abuse Prevention Interventions Program	93.747	N/A		40,373
Subtotal passed through CHHS Department of Social Services			244,425	15,443,737
<u>Passed through CHHS Department of Health Care Services:</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	21-22 PATH	35,471	35,471
Children's Health Insurance Program	93.767	21-1878		254,258
Medical Assistance Program - Child Health Disability Prevention	93.778	21-1878		153,290
Medical Assistance Program - California Children's Services Administration	93.778	21-1878		169,305
Medical Assistance Program - California Children's Services Diagnostic/Treatment/Therapy	93.778	21-1878		10,850
Medical Assistance Program	93.778	21-10027 FE 5929	973,886	1,700,732
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	20-10005	1,768	2,210
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	20-10005		35,125
Block Grants for Community Mental Health Services	93.958	21-22 MHBG	179,936	224,920
ARPA Block Grants for Community Mental Health Services - ARPA Supplemental	93.958	21-22 MHBG		11,865
Block Grants for Community Mental Health Services - CRRSAA Supplemental	93.958	21-22 MHBG	51,058	63,822
Subtotal Assistance Listing Number 93.958			230,994	300,607

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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 Services:</u>				
<u>(continued)</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	2122- SABG	\$ 59,716	\$ 791,743
Block Grants for Prevention and Treatment of Substance Abuse - CRRSAA Supplemental	93.959	2122- SABG		10,321
Subtotal Assistance Listing Number 93.959			59,716	802,064
Subtotal passed through CHHS Department of Health Care Services			1,301,835	3,463,912
<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		5,538,263
Medical Assistance Program: IHSS Public Authority	93.778	N/A		423,055
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services				5,961,318
<u>Passed through California Department of Veterans Affairs:</u>				
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A		1,370
Subtotal Medicaid Cluster and Subtotal Assistance Listing Number 93.778: \$8,312,483				
Total U.S. Department of Health and Human Services			\$ 1,586,286	\$ 35,817,017
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-4308-DR-CA Cal OES ID: 017-00000		(521,654)
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4619-DR-CA Cal OES ID: 017-00000		2,068,365
Subtotal Assistance Listing Number 97.036				1,546,711
Hazard Mitigation Grant	97.039	FEMA-4407-DR-CA Cal OES #017-00000 2020-0006		1,831
Emergency Management Performance Grants	97.042	Cal OES #017-00000 2021-0015		58,776
Emergency Management Performance Grants	97.042	Cal OES #017-00000		122,910
Subtotal Assistance Listing Number 97.042				181,686
Homeland Security Grant Program	97.067	2018-0054 Cal OES #017-00000	57,000	82,092
Homeland Security Grant Program	97.067	2019-0035 Cal OES #017-00000	48,000	144,815
Subtotal Assistance Listing Number 97.067			105,000	226,907
Subtotal passed through Cal OES			105,000	1,957,135
Total U.S. Department of Homeland Security			\$ 105,000	\$ 1,957,135
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,252,691	\$ 67,853,836

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, 2022

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing 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		\$ 51,059,944
<i>Subtotal Community Facilities Loans and Grants Cluster and Subtotal Assistance Listing Number 10.766: \$57,140,000</i>				
Total U.S. Department of Agriculture				\$ 51,059,944
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		2,921,866
<i>Subtotal: Assistance Listing Number 14.228: \$2,921,866</i>				
Home Investment Partnerships Program	14.239	N/A		7,588,271
<i>Subtotal: Assistance Listing Number 14.239: \$7,588,271</i>				
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				10,510,137
Total U.S. Department of Housing and Urban Development				\$ 10,510,137
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 6)				\$ 61,570,081
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			\$ 2,252,691	\$ 129,423,917

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2022

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 \$3,360 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: **ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing Numbers were obtained from the federal grantor or pass-through grantor. When no Assistance Listing 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
For the Year Ended June 30, 2022

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 15. 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, 2022:

Assistance Listing Number	Program Title	Balance of Loans from Previous Years	Repayments	New Loans	Amount Outstanding June 30, 2022
10.766	Community Facilities Loans and Grants	\$ 51,059,944	\$ 6,922,056 c	\$ 6,080,056 c	\$ 50,217,944
14.228	Community Development Block Grants/State's Program	2,921,866	195,409 a	- b	2,726,457
14.239	Home Investment Partnerships Program	7,588,271	218,787 a	- b	7,369,484
	TOTAL	\$ 61,570,081	\$ 7,336,252	\$ 6,080,056	\$ 60,313,885

- 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.
- c) \$6,080,056 loan proceeds were received from U.S. Department of Agriculture (USDA) to close out loan funding under the Community Facilities Loans and Grants program ALN 10.766. The same amount was subsequently repaid to USDA as of June 30, 2022. The USDA recorded the remitted amount as principal payments on the outstanding loan balance.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

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>Assistance Listing Number</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.042	AP-2122-29 & CARES (VII Chapter 2)	\$ 43,768	\$ -
93.043	AP-2122-29 (III Part D)	17,666	-
93.044	AP-2122-29 (III Part B)	398,381	100,000
93.045	AP-2122-29 (III Part C)	479,403	326,190
93.052	AP-2122-29 & CARES (III Part E)	126,907	-
93.053	AP-2122-29 (NSIP)	136,006	-
*OVRI	AP-2122-29	<u>-</u>	<u>103,534</u>
	TOTAL	<u>\$ 1,202,131</u>	<u>\$ 529,724</u>

* The state-only funded grants do not have an applicable Assistance Listing Number. The grants funded entirely by the state and included above are the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$103,534.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2022:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X17-5925(159)	\$ 75,144
RSTP Exchange	X18-5925(165)	264,923
State Match	X15-5925(135)	<u>749</u>
Subtotal		<u>340,816</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X19-6157(066)	92,831
RSTP Exchange	X22-6157(078)	<u>30,746</u>
Subtotal		<u>123,577</u>
TOTAL		<u>\$ 464,393</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2022

NOTE 9: **INDIRECT COST RATE**

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

<u>Assistance Listing Number</u>	<u>Program Title</u>
16.575	Crime Victim Assistance – Child Abuse Treatment Program
16.575	Crime Victim Assistance – Child Advocacy Center 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
93.671	COVID-19 ARPA Family Violence Prevention and Services/Domestic Violence Shelter and Supportive Services

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

Section I – Summary of Auditors’ Results

Financial Statements

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

Federal Awards

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

Identification of Major Federal Programs

Assistance Listing Number(s)

Name of Federal Program or Cluster

<p>10.766 14.228 14.239 21.027</p> <p>93.323</p> <p>93.558 93.563 93.568 93.658</p>	<p>Community Facilities Program Loan Community Development Block Grant (CDBG) Home Investment Partnership Program (HOME) COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA) COVID-19 Epidemiology and Laboratory Capacity (ELC) Temporary Assistance for Needy Families (TANF) Child Support Enforcement Low-Income Home Energy Assistance Program Foster Care-Title IV-E</p>
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Dollar threshold used to distinguish between Type A and Type B programs:

\$ 2,168,517

Auditee qualified as low-risk auditee?

 yes x no

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings

2022 – 001 Misstatement of Schedule of Expenditures of Federal Awards

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

Condition: Related to the County’s loan from the U.S. Department of Agriculture (USDA) Federal loan program, the County has included in the Schedule of Expenditures of Federal Awards (SEFA) a loan advance in the amount of \$6,080,056, received during the year ended June 30, 2022, that has no corresponding Federal expenditures. The advance received on the loan was not used for eligible program costs. Instead it was drawn down and repaid during the year ended June 30, 2022, at the request of the awarding agency as a means to close-out the unused portion of the loan.

Criteria or specific requirement: The Uniform Guidance Code of Federal Regulations (CFR) subsection 200.1 defines expenditures as “charges made by a non-Federal entity to a project or program for which a Federal award was received”.

In accordance with CFR 200.502 (a) – (b) a Federal award is expended when activity related to the Federal award occurs including the use of loan proceeds under loan programs. The calculation of the amount reported on the SEFA for a loan program is based of the value of Federal awards expended.

Effect: The SEFA is overstated by \$6,080,056 for Assistance Listing Number 10.766 - Community Facilities Loans and Grants.

Cause: The County has misinterpreted Uniform Guidance CFR subsection 200.502 (b), that while they did not use the loan proceeds for allowable expenditures under the loan program and refunded the loan proceeds to USDA during the year ended June 30, 2022, all Federal loan drawdowns received should be included on the SEFA.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the County follow Uniform Guidance defining expenditures and the use of Federal awards in accordance with the Federal program to determine when federal expenditures should be included in the SEFA.

Views of responsible officials and planned corrective actions: The County does not agree with categorizing the disagreement with the auditors’ interpretation of 2 CFR 200.502(a)-(b) as a material weakness of internal control over financial reporting. The County’s decision to include the loan proceeds received from the USDA in the amount of \$6,080,056 in the SEFA was based on 2 CFR 200.502(b) and USDA’s Administrative Notice (RD AN No 4889) dated September 19, 2022.

Specifically, 2 CFR 200.502(b) states, “Loan and loan guarantees (loans). Since the Federal Government is at risk for loans until the debt is repaid, the following guidelines must be used to calculate the value of Federal awards expended under loan programs...(1) Value of new loans made or received during the audit period; plus (2) Beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirements...”. Further, the Audit Reports section of the USDA’s Administrative Notice (RD AN No 4889) states, “2 CFR Part 200, §200.502(b) establishes the basis for including loan and loan guarantees (loans) on the Schedule of Expenditures of Federal Awards (SEFA). The value of new loans made or received during the audit period plus the beginning of the audit period balance of loans from previous years for which the Federal Government imposes continuing compliance requirement must be reported on the SEFA.”

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

Section II – Financial Statement Findings (Continued)

2022 – 001 Misstatement of Schedule of Expenditures of Federal Awards (continued)

Therefore, reporting the loan proceeds in the amount of \$6,080,056 received from USDA during the fiscal year 2021-2022 in the SEFA is exercising due diligence and is in compliance with 2 CFR 200.502(b) and USDA's Administrative Notice (RD AN No 4889). The County did not receive any additional instructions from USDA that said otherwise. The County believes that omission of this amount from the SEFA would materially understate SEFA.

Conclusion: For the reasons stated above we have reported our finding.

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, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2022			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 - ST20 03 0090:</u>						
Grant Term: 10/01/20 - 09/30/21						
Audit Period: 07/01/21 - 09/30/21						
Personal services	\$ 53,341	\$ 53,341	\$ --	\$ 37,022	\$ --	\$ 16,319
Operating expenses	23,865	23,865	--	18,488	--	5,377
Totals	<u>\$ 77,206</u>	<u>\$ 77,206</u>	<u>\$ --</u>	<u>\$ 55,510</u>	<u>\$ --</u>	<u>\$ 21,696</u>
<u>Sexual Assault Law Enforcement Specialized Units Program - ST21 04 0090:</u>						
Grant Term: 10/01/21 - 09/30/22						
Audit Period: 07/01/21 - 06/30/22						
Personal services	\$ 128,611	\$ 128,611	\$ --	\$ 99,605	\$ --	\$ 29,006
Operating expenses	42,621	42,621	--	40,740	--	1,881
Totals	<u>\$ 171,232</u>	<u>\$ 171,232</u>	<u>\$ --</u>	<u>\$ 140,345</u>	<u>\$ --</u>	<u>\$ 30,887</u>
<u>Violence Against Women Veritcal Proseccution Program - VV20 03 0090:</u>						
Grant Term: 01/01/21 - 12/31/21						
Audit Period: 07/01/21 - 12/31/21						
Personal services	\$ 79,237	\$ 79,237	\$ --	\$ 61,206	\$ --	\$ 18,031
Operating expenses	37,260	37,260	--	36,959	--	301
Totals	<u>\$ 116,497</u>	<u>\$ 116,497</u>	<u>\$ --</u>	<u>\$ 98,165</u>	<u>\$ --</u>	<u>\$ 18,332</u>
<u>Violence Against Women Veritcal Proseccution Program - VV21 04 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 01/01/22 - 06/30/22						
Personal services	\$ 122,727	\$ 122,727	\$ --	\$ 67,070	\$ --	\$ 55,657
Operating expenses	30,800	30,800	--	30,800	--	--
Totals	<u>\$ 153,527</u>	<u>\$ 153,527</u>	<u>\$ --</u>	<u>\$ 97,870</u>	<u>\$ --</u>	<u>\$ 55,657</u>
<u>Victim Witness Assistance Program - VW20 39 0090:</u>						
Grant Term: 10/01/20 - 09/30/21						
Audit Period: 07/01/21 - 09/30/21						
Personal services	\$ 108,987	\$ 108,987	\$ --	\$ 49,184	\$ 25,263	\$ 34,540
Operating expenses	80,863	80,863	--	78,201	--	2,662
Totals	<u>\$ 189,850</u>	<u>\$ 189,850</u>	<u>\$ --</u>	<u>\$ 127,385</u>	<u>\$ 25,263</u>	<u>\$ 37,202</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, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2022			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Victim Witness Assistance Program - VW21 40 0090:</u>						
Grant Term: 10/01/21 - 09/30/22						
Audit Period: 10/01/21 - 06/30/22						
Personal services	\$ 209,689	\$ 209,689	\$ --	\$ 135,344	\$ 42,796	\$ 31,549
Operating expenses	16,470	16,470	--	1,984	14,486	--
Totals	<u>\$ 226,159</u>	<u>\$ 226,159</u>	<u>\$ --</u>	<u>\$ 137,328</u>	<u>\$ 57,282</u>	<u>\$ 31,549</u>
<u>Child Advocacy Center Program- KC20 04 0090:</u>						
Grant Term: 04/01/21 - 03/31/22						
Audit Period: 07/01/21 - 03/31/22						
Personal services	\$ 161,840	\$ 161,840	\$ --	\$ 131,425	\$ --	\$ 30,415
Operating expenses	17,833	17,833	--	14,361	--	3,472
Totals	<u>\$ 179,673</u>	<u>\$ 179,673</u>	<u>\$ --</u>	<u>\$ 145,786</u>	<u>\$ --</u>	<u>\$ 33,887</u>
<u>Child Advocacy Center Program- KC21 05 0090:</u>						
Grant Term: 04/01/22 - 03/31/23						
Audit Period: 04/01/22 - 06/30/22						
Personal services	\$ 58,737	\$ 58,737	\$ --	\$ 8,378	\$ 42,905	\$ 7,454
Operating expenses	3,040	3,040	--	3,040	--	--
Totals	<u>\$ 61,777</u>	<u>\$ 61,777</u>	<u>\$ --</u>	<u>\$ 11,418</u>	<u>\$ 42,905</u>	<u>\$ 7,454</u>
<u>Domestic Violence American Rescue Plan Program - RP21 01 0090:</u>						
Grant Term: 01/01/22 - 12/31/23						
Audit Period: 01/01/22 - 06/30/22						
Personal services	\$ 196	\$ 196	\$ --	\$ 196	\$ --	\$ --
Operating expenses	2,000	2,000	--	2,000	--	--
Totals	<u>\$ 2,196</u>	<u>\$ 2,196</u>	<u>\$ --</u>	<u>\$ 2,196</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Child Abuse Treatment Program - AT20 01 0090:</u>						
Grant Term: 01/01/21 - 12/31/21						
Audit Period: 07/01/21 - 12/31/21						
Personal services	\$ 58,855	\$ 58,855	\$ --	\$ 31,593	\$ --	\$ 27,262
Operating expenses	163,171	163,171	--	148,321	--	14,850
Equipment	26,106	26,106	--	26,106	--	--
Totals	<u>\$ 248,132</u>	<u>\$ 248,132</u>	<u>\$ --</u>	<u>\$ 206,020</u>	<u>\$ --</u>	<u>\$ 42,112</u>
<u>Child Abuse Treatment Program - AT21 02 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 01/01/22 - 06/30/22						
Personal services	\$ 39,580	\$ 39,580	\$ --	\$ 9,850	\$ 28,460	\$ 1,270
Operating expenses	76,855	76,855	--	26,032	50,823	--
Totals	<u>\$ 116,435</u>	<u>\$ 116,435</u>	<u>\$ --</u>	<u>\$ 35,882</u>	<u>\$ 79,283</u>	<u>\$ 1,270</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, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2022			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Indigent Defense Grant - BSCC 160-20:</u>						
Grant Term: 02/15/21 - 06/30/23						
Audit Period: 07/01/21 - 06/30/22						
Personal services	\$ 12,265	\$ 12,265	\$ --	\$ --	\$ 12,265	\$ --
Totals	<u>\$ 12,265</u>	<u>\$ 12,265</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 12,265</u>	<u>\$ --</u>
<u>Proposition 64 Public Health and Safety Grant - BSCC 935-20:</u>						
Grant Term: 10/01/20 - 09/30/23						
Audit Period: 07/01/21 - 06/30/22						
Personal services	\$ 110,803	\$ 110,803	\$ --	\$ --	\$ 110,803	\$ --
Operating expenses	28,975	28,975	--	--	28,975	--
Totals	<u>\$ 139,778</u>	<u>\$ 139,778</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 139,778</u>	<u>\$ --</u>
<u>Mental Health Training - BSCC 0016-18-MH</u>						
Grant Term: 05/01/19 - 09/30/21						
Audit Period: 07/01/21 - 09/30/21						
Operating expenses	\$ 210	\$ 210	\$ --	\$ 210	\$ --	\$ --
Totals	<u>\$ 210</u>	<u>\$ 210</u>	<u>\$ --</u>	<u>\$ 210</u>	<u>\$ --</u>	<u>\$ --</u>
<u>County Victim Services Program - XC20 03 0090:</u>						
Grant Term: 01/01/21 - 12/31/21						
Audit Period: 07/01/21 - 12/31/21						
Operating expenses	\$ 73,304	\$ 73,304	\$ --	\$ 73,304	\$ --	\$ --
Totals	<u>\$ 73,304</u>	<u>\$ 73,304</u>	<u>\$ --</u>	<u>\$ 73,304</u>	<u>\$ --</u>	<u>\$ --</u>
<u>County Victim Services Program - XC21 04 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 01/01/22 - 06/30/22						
Operating expenses	\$ 101,581	\$ 101,581	\$ --	\$ 19,345	\$ 56,516	\$ 25,720
Totals	<u>\$ 101,581</u>	<u>\$ 101,581</u>	<u>\$ --</u>	<u>\$ 19,345</u>	<u>\$ 56,516</u>	<u>\$ 25,720</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, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2022			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Elder Abuse Program - XE20 03 0090:</u>						
Grant Term: 01/01/21 - 12/31/21						
Audit Period: 07/01/21 - 12/31/21						
Personal services	\$ 50,540	\$ 50,540	\$ --	\$ 47,241	\$ --	\$ 3,299
Operating expenses	30,204	30,204	--	30,204	--	--
Totals	<u>\$ 80,744</u>	<u>\$ 80,744</u>	<u>\$ --</u>	<u>\$ 77,445</u>	<u>\$ --</u>	<u>\$ 3,299</u>
<u>Elder Abuse Program - XE21 04 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 01/01/22 - 06/30/22						
Personal services	\$ 66,641	\$ 66,641	\$ --	\$ 35,545	\$ 7,780	\$ 23,316
Operating expenses	14,042	14,042	--	10,565	556	2,921
Totals	<u>\$ 80,683</u>	<u>\$ 80,683</u>	<u>\$ --</u>	<u>\$ 46,110</u>	<u>\$ 8,336</u>	<u>\$ 26,237</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, 2021 through June 30, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2021	For the Period July 1, 2021 through June 30, 2022	Cumulative as of June 30, 2022	
<u>Sexual Assault Law Enforcement Specialized Units Program - ST20 03 0090:</u>					
Grant Term: 10/01/20 - 09/30/21					
Audit Period: 07/01/21 - 09/30/21					
Personal Services	\$ 201,089	\$ 147,748	\$ 53,341	\$ 201,089	\$ --
Operating Expenses	71,578	47,713	23,865	71,578	--
Total Expenditures	272,667	195,461	77,206	272,667	--
Less Match County Provided	(68,167)	(46,471)	(21,696)	(68,167)	--
Revenues Earned	\$ 204,500	\$ 148,990	\$ 55,510	\$ 204,500	\$ --
<u>Sexual Assault Law Enforcement Specialized Units Program - ST21 04 0090:</u>					
Grant Term: 10/01/21 - 09/30/22					
Audit Period: 07/01/21 - 06/30/22					
Personal Services	\$ 203,674	\$ --	\$ 128,611	\$ 128,611	\$ 75,063
Operating Expenses	68,993	--	42,621	42,621	26,372
Total Expenditures	272,667	--	171,232	171,232	101,435
Less Match County Provided	(68,167)	--	(30,887)	(30,887)	(37,280)
Revenues Earned	\$ 204,500	\$ --	\$ 140,345	\$ 140,345	\$ 64,155
<u>Violence Against Women Veritcal Prosecution Program - VV20 03 0090:</u>					
Grant Term: 01/01/21 - 12/31/21					
Audit Period: 07/01/21 - 12/31/21					
Personal Services	\$ 194,112	\$ 114,875	\$ 79,237	\$ 194,112	\$ --
Operating Expenses	75,948	38,688	37,260	75,948	--
Total Expenditures	270,060	153,563	116,497	270,060	--
Less Match County Provided	(67,515)	(49,183)	(18,332)	(67,515)	--
Revenues Earned	\$ 202,545	\$ 104,380	\$ 98,165	\$ 202,545	\$ --
<u>Violence Against Women Veritcal Prosecution Program - VV21 04 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 01/01/22 - 06/30/22					
Personal Services	\$ 194,096	\$ --	\$ 122,727	\$ 122,727	\$ 71,369
Operating Expenses	75,964	--	30,800	30,800	45,164
Total Expenditures	270,060	--	153,527	153,527	116,533
Less Match County Provided	(67,515)	--	(55,657)	(55,657)	(11,858)
Revenues Earned	\$ 202,545	\$ --	\$ 97,870	\$ 97,870	\$ 104,675

**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, 2021 through June 30, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2021	For the Period July 1, 2021 through June 30, 2022	Cumulative as of June 30, 2022	
<u>Victim Witness Assistance Program - VW20 39 0090:</u>					
Grant Term: 10/01/20 - 09/30/21					
Audit Period: 07/01/21 - 09/30/21					
Personal Services	\$ 423,625	\$ 304,505	\$ 108,987	\$ 413,492	\$ 10,133
Operating Expenses	100,908	20,000	80,863	100,863	45
Total Expenditures	524,533	324,505	189,850	514,355	10,178
Less Match County Provided	(98,265)	(59,027)	(37,202)	(96,229)	(2,036)
Revenues Earned	<u>\$ 426,268</u>	<u>\$ 265,478</u>	<u>\$ 152,648</u>	<u>\$ 418,126</u>	<u>\$ 8,142</u>
<u>Victim Witness Assistance Program - VW21 40 0090:</u>					
Grant Term: 10/01/21 - 09/30/22					
Audit Period: 10/01/21 - 06/30/22					
Personal Services	\$ 402,580	\$ --	\$ 209,689	\$ 209,689	\$ 192,891
Operating Expenses	58,003	--	16,470	16,470	41,533
Total Expenditures	460,583	--	226,159	226,159	234,424
Less Match County Provided	(57,367)	--	(31,549)	(31,549)	(25,818)
Revenues Earned	<u>\$ 403,216</u>	<u>\$ --</u>	<u>\$ 194,610</u>	<u>\$ 194,610</u>	<u>\$ 208,606</u>
<u>Child Advocacy Center Program- KC20 04 0090:</u>					
Grant Term: 04/01/21 - 03/31/22					
Audit Period: 07/01/21 - 03/31/22					
Personal Services	\$ 203,910	\$ 42,070	\$ 161,840	\$ 203,910	\$ --
Operating Expenses	21,403	3,570	17,833	21,403	--
Total Expenditures	225,313	45,640	179,673	225,313	--
Less Match County Provided	(45,063)	(11,176)	(33,887)	(45,063)	--
Revenues Earned	<u>\$ 180,250</u>	<u>\$ 34,464</u>	<u>\$ 145,786</u>	<u>\$ 180,250</u>	<u>\$ --</u>
<u>Child Advocacy Center Program- KC21 05 0090:</u>					
Grant Term: 04/01/22 - 03/31/23					
Audit Period: 04/01/22 - 06/30/22					
Personal Services	\$ 192,759	\$ --	\$ 58,737	\$ 58,737	\$ 134,022
Operating Expenses	16,575	--	3,040	3,040	13,535
Total Expenditures	209,334	--	61,777	61,777	147,557
Less Match County Provided	(29,084)	--	(7,454)	(7,454)	(21,630)
Revenues Earned	<u>\$ 180,250</u>	<u>\$ --</u>	<u>\$ 54,323</u>	<u>\$ 54,323</u>	<u>\$ 125,927</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, 2021 through June 30, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2021	For the Period July 1, 2021 through June 30, 2022	Cumulative as of June 30, 2022	
<u>Domestic Violence American Rescue Plan Program - RP21 01 0090:</u>					
Grant Term: 01/01/22 - 12/31/23					
Audit Period: 01/01/22 - 06/30/22					
Personal Services	\$ 10,000	\$ --	\$ 196	\$ 196	\$ 9,804
Operating Expenses	55,000	--	2,000	2,000	53,000
Total Expenditures	65,000	--	2,196	2,196	62,804
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 65,000</u>	<u>\$ --</u>	<u>\$ 2,196</u>	<u>\$ 2,196</u>	<u>\$ 62,804</u>
<u>Child Abuse Treatment Program - AT20 01 0090:</u>					
Grant Term: 01/01/21 - 12/31/21					
Audit Period: 07/01/21 - 12/31/21					
Personal Services	\$ 91,739	\$ 18,691	\$ 58,855	\$ 77,546	\$ 14,193
Operating Expenses	204,030	26,456	163,171	189,627	14,403
Equipment	26,106	--	26,106	26,106	--
Total Expenditures	321,875	45,147	248,132	293,279	28,596
Less Match County Provided	(64,375)	(16,545)	(42,112)	(58,657)	(5,718)
Revenues Earned	<u>\$ 257,500</u>	<u>\$ 28,602</u>	<u>\$ 206,020</u>	<u>\$ 234,622</u>	<u>\$ 22,878</u>
<u>Child Abuse Treatment Program - AT21 02 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 01/01/22 - 06/30/22					
Personal Services	\$ 118,734	\$ --	\$ 39,580	\$ 39,580	\$ 79,154
Operating Expenses	180,342	--	76,855	76,855	103,487
Total Expenditures	299,076	--	116,435	116,435	182,641
Less Match County Provided	(41,576)	--	(1,270)	(1,270)	(40,306)
Revenues Earned	<u>\$ 257,500</u>	<u>\$ --</u>	<u>\$ 115,165</u>	<u>\$ 115,165</u>	<u>\$ 142,335</u>
<u>Indigent Defense Grant - BSCC 160-20:</u>					
Grant Term: 02/15/21 - 06/30/23					
Audit Period: 07/01/21 - 06/30/22					
Personal Services	\$ 347,900	\$ --	\$ 12,265	\$ 12,265	\$ 335,635
Operating Expenses	--	--	--	--	--
Equipment	--	--	--	--	--
Total Expenditures	347,900	--	12,265	12,265	335,635
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 347,900</u>	<u>\$ --</u>	<u>\$ 12,265</u>	<u>\$ 12,265</u>	<u>\$ 335,635</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, 2021 through June 30, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2021	For the Period July 1, 2021 through June 30, 2022	Cumulative as of June 30, 2022	
Public Defense Pilot Program - BSCC 356-21:					
Grant Term: 03/01/22 - 03/01/25					
Audit Period: 03/01/22 - 06/30/22					
Personal Services	\$ 97,099	\$ --	\$ --	\$ --	\$ 97,099
Operating Expenses	148,892	--	--	--	148,892
Equipment	5,000	--	--	--	5,000
Total Expenditures	250,991	--	--	--	250,991
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 250,991	\$ --	\$ --	\$ --	\$ 250,991
Proposition 64 Public Health and Safety Grant - BSCC 935-20:					
Grant Term: 10/01/20 - 09/30/23					
Audit Period: 07/01/21 - 06/30/22					
		(RESTATED*)			
Personal Services	\$ 666,000	\$ 48,271	\$ 110,803	\$ 159,074	\$ 506,926
Operating Expenses	266,000	3,421	28,975	32,396	233,604
Equipment	68,000	--	--	--	68,000
Total Expenditures	1,000,000	51,692	139,778	191,470	808,530
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 1,000,000	\$ 51,692	\$ 139,778	\$ 191,470	\$ 808,530
Mental Health Training - BSCC 0016-18-MH					
Grant Term: 05/01/19 - 09/30/21					
Audit Period: 07/01/21 - 09/30/21					
Operating Expenses	\$ 26,460	\$ 19,370	\$ 210	\$ 19,580	\$ 6,880
Total Expenditures	26,460	19,370	210	19,580	6,880
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 26,460	\$ 19,370	\$ 210	\$ 19,580	\$ 6,880
County Victim Services Program - XC20 03 0090:					
Grant Term: 01/01/21 - 12/31/21					
Audit Period: 07/01/21 - 12/31/21					
Operating Expenses	\$ 211,182	\$ 137,878	\$ 73,304	\$ 211,182	\$ --
Total Expenditures	211,182	137,878	73,304	211,182	--
Less Match County Provided	(42,236)	(42,236)	--	(42,236)	--
Revenues Earned	\$ 168,946	\$ 95,642	\$ 73,304	\$ 168,946	\$ --

*FY 20/21 State Share expenditures not reported previously.

**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, 2021 through June 30, 2022
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2021	For the Period July 1, 2021 through June 30, 2022	Cumulative as of June 30, 2022	
<u>County Victim Services Program - XC21 04 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 01/01/22 - 06/30/22					
Operating Expenses	\$ 185,115	\$ --	\$ 101,581	\$ 101,581	\$ 83,534
Total Expenditures	185,115	--	101,581	101,581	83,534
Less Match County Provided	(25,720)	--	(25,720)	(25,720)	--
Revenues Earned	\$ 159,395	\$ --	\$ 75,861	\$ 75,861	\$ 83,534
<u>Elder Abuse Program - XE20 03 0090:</u>					
Grant Term: 01/01/21 - 12/31/21					
Audit Period: 07/01/21 - 12/31/21					
Personal Services	\$ 191,198	\$ 66,580	\$ 50,540	\$ 117,120	\$ 74,078
Operating Expenses	53,736	12,500	30,204	42,704	11,032
Total Expenditures	244,934	79,080	80,744	159,824	85,110
Less Match County Provided	(38,934)	(35,635)	(3,299)	(38,934)	--
Revenues Earned	\$ 206,000	\$ 43,445	\$ 77,445	\$ 120,890	\$ 85,110
<u>Elder Abuse Program - XE21 04 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 01/01/22 - 06/30/22					
Personal Services	\$ 167,363	\$ --	\$ 66,641	\$ 66,641	\$ 100,722
Operating Expenses	85,169	--	14,042	14,042	71,127
Total Expenditures	252,532	--	80,683	80,683	171,849
Less Match County Provided	(35,087)	--	(26,237)	(26,237)	(8,850)
Revenues Earned	\$ 217,445	\$ --	\$ 54,446	\$ 54,446	\$ 162,999



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