

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2023



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**COUNTY OF EL DORADO
TABLE OF CONTENTS
YEAR ENDED JUNE 30, 2023**

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 <i>GOVERNMENT AUDITING STANDARDS</i>	1
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	3
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	6
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS	17
SCHEDULE OF FINDINGS AND QUESTIONED COSTS	22
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS STATEMENT OF COSTS CLAIMED AND ACCEPTED – (UNAUDITED)	24
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 – (UNAUDITED)	28



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, 2023, 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 7, 2024. 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.

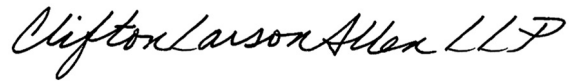
Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not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

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*.

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 7, 2024



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, 2023. 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, 2023.

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. 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, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 7, 2024, 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 basic 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.

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 7, 2024

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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		\$ 40,860
Lake Tahoe Erosion Control Grant Program	10.690	20-PA-11051900-011		1,335,544
Lake Tahoe Erosion Control Grant Program	10.690	21-PA-11051900-017		54,491
Subtotal Assistance Listing Number 10.690				<u>1,430,895</u>
Subtotal Direct Programs - U.S. Department of Agriculture				<u>1,430,895</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	19-10146		143,531
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	22-10246		741,120
Subtotal Assistance Listing Number 10.557				<u>884,651</u>
<u>SNAP Cluster:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	19-10372		154,743
Subtotal passed through CHHS Department of Public Health				<u>1,039,394</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		3,803,669
Subtotal passed through CHHS Department of Social Services				<u>3,803,669</u>
<i>Subtotal SNAP Cluster and Subtotal Assistance Listing Number 10.561: \$3,958,412</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				
Title III Community Projects Federal Forest Reserve	10.665	N/A	\$ 120,641	120,641
Schools and Roads - Grants to States	10.665	N/A		798,365
Subtotal passed through California Department of Finance, <i>Subtotal Forest Service Schools and Roads Cluster</i> and Subtotal Assistance Listing Number 10.665			<u>120,641</u>	<u>919,006</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	21-0517-004-SF		67,234
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping	10.025	21-0597-006-SF		89,807
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping and ACP	10.025	22-0294-004-SF		8,410
Subtotal Assistance Listing Number 10.025				<u>165,451</u>
Senior Farmers Market Nutrition Program	10.576	2022-SFMNP		8,350
Subtotal passed through California Department of Food and Agriculture				<u>173,801</u>
Total U.S. Department of Agriculture			\$ 120,641	\$ 7,366,765

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, 2023

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	CA1940L9T252000		\$ 8,280
Continuum of Care Program	14.267	CA0318L9T252113		6,690
Subtotal Assistance Listing Number 14.267				<u>14,970</u>
<i>Housing Voucher Cluster:</i>				
Section 8 Housing Choice Vouchers - Administration	14.871	CA151		382,434
Section 8 Housing Choice Vouchers - Project	14.871	CA151		3,869,981
Section 8 Housing Choice Vouchers - Emergency Housing Vouchers	14.871	CA151		262,299
Subtotal Assistance Listing Number 14.871				<u>4,514,714</u>
Mainstream Vouchers - Project	14.879	CA151		59,611
Subtotal Housing Voucher Cluster				<u>4,574,325</u>
Subtotal Direct Programs - U.S. Department of Housing and Urban Development				<u>4,589,295</u>
<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 and Non-Entitlement Grants in Hawaii (State CDBG): COVID-19 State Community Development Block Grant Coronavirus (CDBG-CV)	14.228	21-CDBG-HK-00098		1,498,000
COVID-19 Emergency Solutions Grant Program - CARES Act ESG-CV Coronavirus Program	14.231	20-ESGCV1-00037 A3		906,434
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				<u>2,404,434</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 6,993,729</u>
U.S. Department of the Interior				
<u>Direct Programs:</u>				
Cooperative Watershed Management - WaterSMART Program	15.554	R22AP00022		49,900
Total U.S. Department of the Interior				<u>\$ 49,900</u>
U.S. Department of Justice				
<u>Direct Programs:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-21-GG-01248-JAGX		1,021
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-22-GG-02877-JAGX		9,878
Subtotal Assistance Listing Number 16.738				<u>10,899</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2018-MO-BX-0017		149,238
Equitable Sharing Program (District Attorney)	16.922	N/A		168,803
Equitable Sharing Program (Sheriff)	16.922	N/A		640,500
Subtotal Assistance Listing Number 16.922				<u>809,303</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2022-15		6,617
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2023-14		23,028
Subtotal Assistance Listing Number 16.U01				<u>29,645</u>
Subtotal Direct Programs - U.S. Department of Justice				<u>999,085</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, 2023

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 Governor's Office of Emergency Services (Cal OES) :</u>				
Crime Victim Assistance - Child Abuse Treatment Program	16.575	AT21 02 0090 Cal OES #017-00000	\$ 83,955	\$ 129,137
Crime Victim Assistance - Child Abuse Treatment Program	16.575	AT22 03 0090 Cal OES #017-00000	62,426	103,247
Crime Victim Assistance - Child Advocacy Center	16.575	KC21 05 0090 Cal OES #017-00000		104,917
Crime Victim Assistance - Child Advocacy Center	16.575	KC22 01 0090 Cal OES #017-00000		46,325
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV22 01 0090 Cal OES #017-00000		132
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW21 40 0090 Cal OES #017-00000	*	85,815
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW22 41 0090 Cal OES #017-00000		174,090
Crime Victim Assistance - County Victim Services Program	16.575	XC21 04 0090 Cal OES #017-00000	83,533	83,533
Crime Victim Assistance - County Victim Services Program	16.575	XC22 05 0090 Cal OES #017-00000	86,417	86,417
Crime Victim Assistance - Elder Abuse Program	16.575	XE21 04 0090 Cal OES #017-00000		51,893
Crime Victim Assistance - Elder Abuse Program	16.575	XE22 05 0090 Cal OES #017-00000		69,567
Subtotal Assistance Listing Number 16.575			316,331	935,073
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST21 04 0090 Cal OES #017-00000	19,937	64,155
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST22 05 0090 Cal OES #017-00000	47,232	140,873
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VV21 04 0090 Cal OES #017-00000	43,120	104,675
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VV22 05 0090 Cal OES #017-00000	38,442	106,348
Subtotal Assistance Listing Number 16.588			148,731	416,051
Subtotal passed through Cal OES			465,062	1,351,124
Total U.S. Department of Justice			\$ 465,062	\$ 2,350,209

* Amount includes \$7,341 of fiscal year 2021-2022 federal expenditures not reported previously.

U.S. Department of Transportation

Direct Programs:

Airport Improvement Program	20.106	FAA 3-06-0093-017-2022		16,339
Airport Improvement Program	20.106	FAA 3-06-0188-023-2022		19,292
Airport Improvement Program	20.106	FAA 3-06-0093-019-2023		6,795
COVID-19 ARPA Airport Rescue Grant	20.106	FAA 3-06-0093-018-2022		22,000
COVID-19 ARPA Airport Rescue Grant	20.106	FAA 3-06-0188-022-2022		32,000
Subtotal Assistance Listing Number 20.106				96,426
Subtotal Direct Programs - U.S. Department of Transportation				96,426

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, 2023

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</u>				
<u>California State Transportation Agency - California Department of</u>				
<u>Transportation (Caltrans):</u>				
Highway Planning and Construction	20.205	BRLS-5925 (051)		\$ 308,636
Highway Planning and Construction	20.205	BRLS-5925 (096)		109,557
Highway Planning and Construction	20.205	BRLS-5925 (112)		90,431
Highway Planning and Construction	20.205	BRLS-5925 (126)		770
Highway Planning and Construction	20.205	BRLO-5925 (098)		28,291,470
Highway Planning and Construction	20.205	BRLO-5925 (090)		217,215
Highway Planning and Construction	20.205	BRLS-5925 (086)		119,289
Highway Planning and Construction	20.205	BRLO-5925 (109)		241,430
Highway Planning and Construction	20.205	HSIPL-5925 (170)		11,267
Highway Planning and Construction	20.205	CMSTPL-5925 (163)		165,439
Highway Planning and Construction	20.205	CML-5925 (145)		52,529
Highway Planning and Construction	20.205	CML-5925 (149)		32,475
Highway Planning and Construction	20.205	CML-5925 (197)		27,756
Highway Planning and Construction	20.205	STPL-5925 (162)		770,262
Highway Planning and Construction	20.205	0320000253L-N		
Highway Planning and Construction	20.205	CMLNI-5925 (182)		103,539
Highway Planning and Construction	20.205	CML-5925 (132)		23,416
Highway Planning and Construction	20.205	0319000186L-N		
Highway Planning and Construction	20.205	CML-5925 (174)		13,308
Highway Planning and Construction	20.205	0319000187L-N		
Highway Planning and Construction	20.205	CML-5925 (175)		35,176
Highway Planning and Construction	20.205	0319000188L-N		
Highway Planning and Construction	20.205	CML-5925 (176)		109,185
Highway Planning and Construction	20.205	0319000188L-N		
Highway Planning and Construction	20.205	CML-5925 (198)		53,645
Highway Planning and Construction	20.205	0319000188L-N		
Highway Planning and Construction	20.205	CML-5925 (193)		544
Highway Planning and Construction	20.205	0319000188L-N		
Highway Planning and Construction	20.205	CML-5925 (194)		30,650
Highway Planning and Construction	20.205	0319000188L-N		
Highway Planning and Construction	20.205	CML-5925 (195)		47,594
Highway Planning and Construction	20.205	STPL-5925 (161)		100,812
Highway Planning and Construction	20.205	STPL-5925 (196)		7,521
Highway Planning and Construction	20.205	STPL-5925 (199)		77,540
Highway Planning and Construction	20.205	STPL-5925 (162)		38,472
Highway Planning and Construction	20.205	STPL-5925 (183)		68,959
Highway Planning and Construction	20.205	STPL-5925 (190)		269,116
Subtotal passed through California State Transportation Agency - Caltrans and Subtotal Assistance Listing Number 20.205: \$31,418,003				31,418,003

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, 2023

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>				
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI22002		\$ 102,910
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI23009		268,822
Subtotal Assistance Listing Number 20.616				<u>371,732</u>
Subtotal passed through California Office of Traffic Safety and Subtotal Highway Safety Cluster				<u>371,732</u>
Total U.S. Department of Transportation				\$ 31,886,161
U.S. Department of the Treasury				
<u>Direct Programs:</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF)	21.027	SLT-3776	\$ 1,532,359	8,940,181
COVID-19 Local Assistance and Tribal Consistency Fund (ARPA LATCF)	21.032	N/A		8,709
Subtotal Direct Programs - U.S. Department of the Treasury			<u>1,532,359</u>	<u>8,948,890</u>
<u>Passed through</u>				
<u>State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u>				
COVID-19 Coronavirus Relief Fund - Community Development Block Grant (CDBG)	21.019	20-CDBG-CV2-3-00154		60,628
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				<u>60,628</u>
Total U.S. Department of the Treasury			\$ 1,532,359	\$ 9,009,518
U.S. Environmental Protection Agency				
<u>Passed through Sacramento Metropolitan Air Quality Management District:</u>				
Targeted Airshed Grant Program	66.956	98T10501		59,665
Targeted Airshed Grant Program	66.956	98T36001		28,141
Subtotal passed through Sacramento Metropolitan Air Quality Management District and Subtotal Assistance Listing Number 66.956				<u>87,806</u>
Total U.S. Environmental Protection Agency				\$ 87,806
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		1,156
Subtotal passed through California Secretary of State				<u>1,156</u>
Total U.S. Election Assistance Commission				\$ 1,156

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, 2023

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				
<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	\$ 9,500	\$ 10,824
Subtotal passed through Cal OES			9,500	10,824
<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-2223-29 A1		378,242
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2122-29 A3		72,858
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	IF-2223-29		36,746
Subtotal Assistance Listing Number 93.044				487,846
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-2223-29 A1		468,485
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-2122-29 A2		94,496
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-2122-29 A3		260
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	IF-2223-29		5,561
Subtotal Assistance Listing Number 93.045				568,802
Nutrition Services Incentive Program (NSIP)	93.053	AP-2223-29 A1		136,006
Subtotal Aging Cluster per 2 CFR Part 200, Appendix XI				1,192,654
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-29 A1		34,050
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2223-29 A1		17,082
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2122-29 A3		2,230
Subtotal Assistance Listing Number 93.043				19,312
National Family Caregiver Support Title III, Part E	93.052	AP-2223-29 A1		115,436
National Family Caregiver Support Title III, Part E	93.052	AP-2122-29 A3		4,356
National Family Caregiver Support Title III, Part E	93.052	IF-2223-29		14,100
Subtotal Assistance Listing Number 93.052				133,892
Elder Abuse Prevention Interventions Program	93.747	AP-2122-29 A2		2,160
Elder Abuse Prevention Interventions Program - Fall Prevention	93.747	IF-2223-29		47,902
Subtotal passed through CHHS Department of Aging (see Note 7)				1,429,970
<i>Subtotal Other Cluster as designated by CHHS Department of Aging: \$1,325,661 (AP-2122-29 & AP-2223-29)</i>				
<u>Passed through CHHS Department of Child Support Services:</u>				
Child Support Enforcement	93.563	N/A		2,917,633
<u>Passed through CHHS Department of Community Services and Development:</u>				
Low Income Household Water Assistance Program (LIHWAP)	93.499	21Z-9554		44,893

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, 2023

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>				
Low Income Home Energy Assistance (LIHEAP)				
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	21B-5007 A2		\$ 19,482
LIHEAP - ECIP	93.568	22B-4007 A3		625,840
LIHEAP - ECIP	93.568	23B-5007 A1		640,261
COVID-19 ARPA LIHEAP - ECIP	93.568	21V-5556 A2		802,422
LIHEAP - Weatherization	93.568	21B-5007 A2		6,861
LIHEAP - Weatherization	93.568	22B-4007 A3		577,778
LIHEAP - Weatherization	93.568	23B-5007 A1		12,853
Supplemental Low-Income Home Energy Assistance Program (SLIHEAP)	93.568	22Q-4556		29,403
Emergency Supplemental Low-Income Home Energy Assistance Program (ESLIHEAP)	93.568	23J-5711		108,398
Subtotal Assistance Listing Number 93.568				<u>2,823,298</u>
<i>477 Cluster (part 1 of 2):</i>				
Community Services Block Grant	93.569	22F-5009 A2		158,947
Community Services Block Grant - Discretionary	93.569	22F-5009 A2		26,896
Community Services Block Grant	93.569	23F-4009 A1		172,934
Subtotal Assistance Listing Number 93.569				<u>358,777</u>
Subtotal Passed through CHHS Department of Community Services and Development				<u>3,226,968</u>
<u>Passed through Heluna Health:</u>				
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC)	93.323	0187.1480		(5,903)
Subtotal passed through Heluna Health				<u>(5,903)</u>
<u>Passed through CHHS Department of Public Health:</u>				
Public Health Emergency Preparedness (PHEP) - Base	93.069	22-10645		258,999
Public Health Emergency Preparedness (PHEP) - Cities Readiness	93.069	22-10645		62,054
Subtotal Assistance Listing Number 93.069				<u>321,053</u>
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2209R-TA00		10,825
Immunization Cooperative Agreements	93.268	22-11034		543,202
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection	93.323	COVID-19ELC10		233,370
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection Expansion	93.323	COVID-19ELC68		2,688,374
Subtotal Assistance Listing Number 93.323: \$2,915,841				
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - Workforce Development Supplemental Funding	93.354	WFD-010		49,216
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - Workforce Development Immunization Champion	93.354	IZ CPS 2022-2023		52,629
Subtotal Assistance Listing Number 93.354				<u>101,845</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, 2023

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 Public Health: (continued)</u>				
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health Healthcare Crisis - California Equitable Recovery Initiative	93.391	CERI-21-23-10		\$ 207,313
Medical Assistance Program - Maternal, Child and Adolescent Health	93.778	2022-09		347,942
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	22-10645		95,862
Maternal and Child Health Services Block Grant to the States	93.994	2022-09		93,618
Sexually Transmitted Diseases (STD) Prevention and Control Grants - DIS Workforce Development	93.977	21-10552		<u>138,294</u>
Subtotal passed through CHHS Department of Public Health				<u>4,781,698</u>
<u>Passed through CHHS Department of Social Services:</u>				
Guardianship Assistance	93.090	N/A		301,343
Guardianship Assistance - Administration	93.090	N/A		<u>8,834</u>
Subtotal Assistance Listing Number 93.090				310,177
MaryLee Allen Promoting Safe and Stable Families Program	93.556	N/A	\$ 27,614	139,545
<i>477 Cluster (part 2 of 2):</i>				
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A		2,817,470
Temporary Assistance for Needy Families - Administration	93.558	N/A		<u>7,148,583</u>
Subtotal Assistance Listing Number 93.558				9,966,053
<i>Subtotal 477 Cluster: \$10,324,830</i>				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Maintenance Payments	93.566	N/A		45,303
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Administration	93.566	N/A		<u>4,526</u>
Subtotal Assistance Listing Number 93.566				49,829
Community-Based Child Abuse Prevention Grants	93.590	N/A	29,504	33,296
Adoption and Legal Guardianship Incentive Payments - Administration	93.603	N/A		70,130
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A		103,428
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A		216,080
Foster Care Title IV-E	93.658	N/A		1,047,350
Foster Care Title IV-E - Administration	93.658	N/A	<u>91,771</u>	<u>1,989,854</u>
Subtotal Assistance Listing Number 93.658			91,771	3,253,284
Adoption Assistance	93.659	N/A		4,057,618
Adoption Assistance - Administration	93.659	N/A		<u>344,794</u>
Subtotal Assistance Listing Number 93.659				4,402,412
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A		163,939
Social Services Block Grant - Administration	93.667	N/A		<u>257,212</u>
Subtotal Assistance Listing Number 93.667				421,151
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A		52,291
Elder Abuse Prevention Interventions Program	93.747	N/A		<u>45,501</u>
<i>Subtotal Assistance Listing Number 93.747: \$95,563</i>				
Subtotal passed through CHHS Department of Social Services			<u>148,889</u>	<u>18,847,097</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, 2023

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>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	22-23 PATH		\$ 6,007
Children's Health Insurance Program	93.767	CCS 2022-2023		63,864
Medical Assistance Program - Child Health Disability Prevention	93.778	CHDP 2022-2023		161,082
Medical Assistance Program - California Children's Services Administration	93.778	CCS 2022-2023		305,340
Medical Assistance Program - California Children's Services Diagnostic/Treatment/Therapy	93.778	CCS 2022-2023		22,682
Medical Assistance Program	93.778	21-10027 A1	\$ 1,082,181	1,949,734
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	20-10005		4,536
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	20-10005		40,250
Block Grants for Community Mental Health Services	93.958	22-24 MHBG	309,120	325,224
COVID-19 ARPA Block Grants for Community Mental Health Services - ARPA Supplemental	93.958	21-23 MHBG		76,476
COVID-19 Block Grants for Community Mental Health Services - CRRSAA Supplemental	93.958	21-22 MHBG	153,173	177,887
Subtotal Assistance Listing Number 93.958			<u>462,293</u>	<u>579,587</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	22-23 SABG	79,386	584,804
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse- ARPA Supplemental	93.959	21-25 SABG		70,206
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse - CRRSAA Supplemental	93.959	21-22 SABG		585
Subtotal passed through CHHS Department of Health Care Services			<u>1,623,860</u>	<u>3,788,677</u>
<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		5,998,400
Medical Assistance Program: IHSS Public Authority	93.778	N/A		452,873
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services				<u>6,451,273</u>
<u>Passed through CHHS Department of Health Care Services via Tulare County Superintendent of Schools:</u>				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	230308		9,000
Subtotal passed through CHHS Department of Health Care Services via Tulare County Superintendent of Schools				<u>9,000</u>
Subtotal Assistance Listing Number 93.959: \$664,595				
<u>Passed through California Department of Veterans Affairs:</u>				
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A		3,032
Subtotal passed through California Department of Veterans Affairs				<u>3,032</u>
Subtotal Medicaid Cluster and Subtotal Assistance Listing Number 93.778: \$9,285,871				
Total U.S. Department of Health and Human Services			\$ 1,782,249	\$ 41,460,269

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, 2023

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 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-4619-DR-CA Cal OES ID: 017-00000		\$ 1,400,360
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4683-DR-CA Cal OES ID: 017-00000		57,214
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4699-DR-CA Cal OES ID: 017-00000		40,217
Subtotal Assistance Listing Number 97.036				1,497,791
Hazard Mitigation Grant	97.039	FEMA-4407-DR-CA Cal OES #017-00000 2021-0015		12,711
Emergency Management Performance Grants	97.042	Cal OES #017-00000		160,625
Fire Management Assistance Grants	97.046	FEMA-5453-DR-CA Cal OES #017-00000		417,234
Homeland Security Grant Program	97.067	2019-0035 Cal OES #017-00000		36,045
Homeland Security Grant Program	97.067	2020-0095 Cal OES #017-00000	\$ 59,671	243,402
Subtotal Assistance Listing Number 97.067			59,671	279,447
Subtotal passed through Cal OES			59,671	2,367,808
Total U.S. Department of Homeland Security			\$ 59,671	\$ 2,367,808
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 3,959,982	\$ 101,573,321

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, 2023

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:</i>				
Community Facilities Loans and Grants	10.766	04-009-946000511		\$ 50,217,944
<i>Subtotal Community Facilities Loans and Grants Cluster and Subtotal Assistance Listing Number 10.766: \$50,217,944</i>				
Total U.S. Department of Agriculture				\$ 50,217,944
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		2,726,457
<i>Subtotal: Assistance Listing Number 14.228: \$4,224,457</i>				
Home Investment Partnerships Program	14.239	N/A		7,369,484
<i>Subtotal: Assistance Listing Number 14.239: \$7,369,484</i>				
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				10,095,941
Total U.S. Department of Housing and Urban Development				\$ 10,095,941
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 6)				\$ 60,313,885
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			\$ 3,959,982	\$ 161,887,206

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, 2023

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 \$8,350 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, 2023

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 7 and 16. Loans with continuing compliance requirements and funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2023:

Assistance Listing Number	Program Title	Balance of Loans from Previous Years	Repayments	New Loans	Amount Outstanding June 30, 2023
10.766	Community Facilities Loans and Grants	\$ 50,217,944	\$ 965,000	-	\$ 49,252,944
14.228	Community Development Block Grants/State's Program	2,726,457	94,732 a	1,400,000 b	4,031,725
14.239	Home Investment Partnerships Program	7,369,484	238,379 a	- b	7,131,105
TOTAL		\$ 60,313,885	\$ 1,298,111	\$ 1,400,000	\$ 60,415,774

- 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
For the Year Ended June 30, 2023

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-2223-29 (VII Chapter 2)	\$ 34,050	\$ -
93.043	AP-2122-29 (III Part D)	2,230	-
93.043	AP-2223-29 (III Part D)	17,082	-
93.044	AP-2122-29 (III Part B)	72,858	-
93.044	AP-2223-29 (III Part B)	378,242	100,000
93.044	IF-2223-29 (III Part B)	36,746	-
93.045	AP-2122-29 (III Part C)	94,756	-
93.045	AP-2223-29 (III Part C)	468,485	421,371
93.045	IF-2223-29 (III Part C)	5,561	-
93.052	AP-2122-29 (III Part E)	4,356	-
93.052	AP-2223-29 (III Part E)	115,436	-
93.052	IF-2223-29 (III Part E)	14,100	-
93.053	AP-2223-29 (NSIP)	136,006	-
93.747	AP-2122-29 (Elder Abuse)	2,160	-
93.747	AP-2223-29 (Senior Nutrition)	-	51,763
93.747	IF-2223-29 (Fall Prevention)	47,902	-
*OVRI	AP-2223-29	<u>-</u>	<u>100,720</u>
	TOTAL	<u>\$ 1,429,970</u>	<u>\$ 673,854</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 \$100,720.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2023:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X19-5925(173)	\$ 28,722
State Match	X16-5925(140)	690
State Match	X17-5925(159)	100,000
State Match	X18-5925(165)	<u>31,052</u>
Subtotal		<u>160,464</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X19-6157(066)	24,171
RSTP Exchange	X21-6157(073)	94,193
RSTP Exchange	X22-6157(078)	11,057
RSTP Exchange	X23-6157(081)	<u>9,012</u>
Subtotal		<u>138,433</u>
TOTAL		<u>\$ 298,897</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2023

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 – Elder Abuse 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	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, 2023**

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

Assistance Listing Number(s)

10.766
21.027

93.558
93.659

Name of Federal Program or Cluster

Community Facilities Program Loan
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA)
Temporary Assistance for Needy Families (TANF)
Adoptions Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

_____ yes x no

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2023**

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, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2023			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 - ST21 04 0090:</u>						
Grant Term: 10/01/21 - 09/30/22						
Audit Period: 07/01/22 - 09/30/22						
Personal services	\$ 67,680	\$ 67,680	\$ --	\$ 35,547	\$ --	\$ 32,133
Operating expenses	33,755	33,755	--	28,608	--	5,147
Totals	<u>\$ 101,435</u>	<u>\$ 101,435</u>	<u>\$ --</u>	<u>\$ 64,155</u>	<u>\$ --</u>	<u>\$ 37,280</u>
<u>Sexual Assault Law Enforcement Specialized Units Program - ST22 05 0090:</u>						
Grant Term: 10/01/22 - 09/30/23						
Audit Period: 10/01/22 - 06/30/23						
Personal services	\$ 134,248	\$ 134,248	\$ --	\$ 91,811	\$ --	\$ 42,437
Operating expenses	49,475	49,475	--	49,062	--	413
Totals	<u>\$ 183,723</u>	<u>\$ 183,723</u>	<u>\$ --</u>	<u>\$ 140,873</u>	<u>\$ --</u>	<u>\$ 42,850</u>
<u>Violence Against Women Veritcal Proseuction Program - VV21 04 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 07/01/22 - 12/31/22						
Personal services	\$ 71,369	\$ 71,369	\$ --	\$ 59,511	\$ --	\$ 11,858
Operating expenses	45,164	45,164	--	45,164	--	--
Totals	<u>\$ 116,533</u>	<u>\$ 116,533</u>	<u>\$ --</u>	<u>\$ 104,675</u>	<u>\$ --</u>	<u>\$ 11,858</u>
<u>Violence Against Women Veritcal Proseuction Program - VV22 05 0090:</u>						
Grant Term: 01/01/23 - 12/31/23						
Audit Period: 01/01/23 - 06/30/23						
Personal services	\$ 127,125	\$ 127,125	\$ --	\$ 67,906	\$ --	\$ 59,219
Operating expenses	39,214	39,214	--	38,442	--	772
Totals	<u>\$ 166,339</u>	<u>\$ 166,339</u>	<u>\$ --</u>	<u>\$ 106,348</u>	<u>\$ --</u>	<u>\$ 59,991</u>
<u>Victim Witness Assistance Program - VW21 40 0090:</u>						
Grant Term: 10/01/21 - 09/30/22						
Audit Period: 07/01/22 - 09/30/22						
Personal services	\$ 136,662	\$ 136,662	\$ --	\$ 37,873	\$ 86,158	\$ 12,631
Operating expenses	81,572	81,572	--	40,601	29,365	11,606
Totals	<u>\$ 218,234</u>	<u>\$ 218,234</u>	<u>\$ --</u>	<u>\$ 78,474</u>	<u>\$ 115,523</u>	<u>\$ 24,237</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, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2023			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Victim Witness Assistance Program - VW22 41 0090:</u>						
Grant Term: 10/01/22 - 09/30/23						
Audit Period: 10/01/22 - 06/30/23						
Personal services	\$ 243,735	\$ 243,735	\$ --	\$ 157,796	\$ 30,794	\$ 55,145
Operating expenses	16,894	16,894	--	16,294	600	--
Totals	<u>\$ 260,629</u>	<u>\$ 260,629</u>	<u>\$ --</u>	<u>\$ 174,090</u>	<u>\$ 31,394</u>	<u>\$ 55,145</u>
<u>Child Advocacy Center Program- KC21 05 0090:</u>						
Grant Term: 04/01/22 - 03/31/23						
Audit Period: 07/01/22 - 03/31/23						
Personal services	\$ 135,971	\$ 135,971	\$ --	\$ 93,331	\$ 21,010	\$ 21,630
Operating expenses	11,586	11,586	--	11,586	--	--
Totals	<u>\$ 147,557</u>	<u>\$ 147,557</u>	<u>\$ --</u>	<u>\$ 104,917</u>	<u>\$ 21,010</u>	<u>\$ 21,630</u>
<u>Child Advocacy Center Program- KC22 01 0090:</u>						
Grant Term: 04/01/23 - 03/31/24						
Audit Period: 04/01/23 - 06/30/23						
Personal services	\$ 52,151	\$ 52,151	\$ --	\$ 41,861	\$ --	\$ 10,290
Operating expenses	4,464	4,464	--	4,464	--	--
Totals	<u>\$ 56,615</u>	<u>\$ 56,615</u>	<u>\$ --</u>	<u>\$ 46,325</u>	<u>\$ --</u>	<u>\$ 10,290</u>
<u>Domestic Violence American Rescue Plan Program - RP21 01 0090:</u>						
Grant Term: 01/01/22 - 12/31/23						
Audit Period: 07/01/22 - 06/30/23						
Personal services	\$ 1,324	\$ 1,324	\$ --	\$ 1,324	\$ --	\$ --
Operating expenses	9,500	9,500	--	9,500	--	--
Totals	<u>\$ 10,824</u>	<u>\$ 10,824</u>	<u>\$ --</u>	<u>\$ 10,824</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Child Abuse Treatment Program - AT21 02 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 07/01/22 - 12/31/22						
Personal services	\$ 48,776	\$ 48,776	\$ --	\$ 21,445	\$ 3,430	\$ 23,901
Operating expenses	132,259	132,259	--	107,692	8,483	16,084
Totals	<u>\$ 181,035</u>	<u>\$ 181,035</u>	<u>\$ --</u>	<u>\$ 129,137</u>	<u>\$ 11,913</u>	<u>\$ 39,985</u>
<u>Child Abuse Treatment Program - AT22 03 0090:</u>						
Grant Term: 01/01/23 - 12/31/23						
Audit Period: 01/01/23 - 06/30/23						
Personal services	\$ 43,451	\$ 43,451	\$ --	\$ 34,127	\$ --	\$ 9,324
Operating expenses	69,120	69,120	--	69,120	--	--
Totals	<u>\$ 112,571</u>	<u>\$ 112,571</u>	<u>\$ --</u>	<u>\$ 103,247</u>	<u>\$ --</u>	<u>\$ 9,324</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, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2023			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Unservd/Underserved Victim Advocacy and Outreach Program - UV22 01 0090</u>						
Grant Term: 01/01/23 - 12/31/23						
Audit Period: 01/01/23 - 06/30/23						
Personal services	\$ 176	\$ 176	\$ --	\$ 132	\$ --	\$ 44
Totals	<u>\$ 176</u>	<u>\$ 176</u>	<u>\$ --</u>	<u>\$ 132</u>	<u>\$ --</u>	<u>\$ 44</u>
<u>Indigent Defense Grant - BSCC 160-20:</u>						
Grant Term: 02/15/21 - 06/30/23						
Audit Period: 07/01/22 - 06/30/23						
Personal services	\$ 164,333	\$ 164,333	\$ --	\$ --	\$ 164,333	\$ --
Totals	<u>\$ 164,333</u>	<u>\$ 164,333</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 164,333</u>	<u>\$ --</u>
<u>Public Defense Pilot Program - BSCC 356-21:</u>						
Grant Term: 03/01/22 - 03/01/25						
Audit Period: 07/01/22 - 06/30/23						
Personal services	\$ 6,293	\$ 6,293	\$ --	\$ --	\$ 6,293	\$ --
Operating expenses	16,477	16,477	--	--	16,477	--
Totals	<u>\$ 22,770</u>	<u>\$ 22,770</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 22,770</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: 07/01/22 - 06/30/23						
Personal services	\$ 100,389	\$ 100,389	\$ --	\$ --	\$ 100,389	\$ --
Operating expenses	86,215	86,215	--	--	86,215	--
Totals	<u>\$ 186,604</u>	<u>\$ 186,604</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 186,604</u>	<u>\$ --</u>
<u>County Victim Services Program - XC21 04 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 07/01/22 - 12/31/22						
Operating expenses	\$ 83,533	\$ 83,533	\$ --	\$ 83,533	\$ --	\$ --
Totals	<u>\$ 83,533</u>	<u>\$ 83,533</u>	<u>\$ --</u>	<u>\$ 83,533</u>	<u>\$ --</u>	<u>\$ --</u>
<u>County Victim Services Program - XC22 05 0090:</u>						
Grant Term: 01/01/23 - 12/31/23						
Audit Period: 01/01/23 - 06/30/23						
Operating expenses	\$ 126,539	\$ 126,539	\$ --	\$ 86,417	\$ --	\$ 40,122
Totals	<u>\$ 126,539</u>	<u>\$ 126,539</u>	<u>\$ --</u>	<u>\$ 86,417</u>	<u>\$ --</u>	<u>\$ 40,122</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, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2023			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Elder Abuse Program - XE21 04 0090:</u>						
Grant Term: 01/01/22 - 12/31/22						
Audit Period: 07/01/22 - 12/31/22						
Personal services	\$ 81,546	\$ 81,546	\$ --	\$ 20,892	\$ 52,072	\$ 8,582
Operating expenses	41,128	41,128	--	31,001	9,858	269
Totals	<u>\$ 122,674</u>	<u>\$ 122,674</u>	<u>\$ --</u>	<u>\$ 51,893</u>	<u>\$ 61,930</u>	<u>\$ 8,851</u>
<u>Elder Abuse Program - XE22 05 0090:</u>						
Grant Term: 01/01/23 - 12/31/23						
Audit Period: 01/01/23 - 06/30/23						
Personal services	\$ 78,671	\$ 78,671	\$ --	\$ 54,909	\$ --	\$ 23,762
Operating expenses	17,140	17,140	--	14,658	--	2,482
Totals	<u>\$ 95,811</u>	<u>\$ 95,811</u>	<u>\$ --</u>	<u>\$ 69,567</u>	<u>\$ --</u>	<u>\$ 26,244</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, 2022 through June 30, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2022	For the Period July 1, 2022 through June 30, 2023	Cumulative as of June 30, 2023	
<u>Sexual Assault Law Enforcement Specialized Units Program - ST21 04 0090:</u>					
Grant Term: 10/01/21 - 09/30/22					
Audit Period: 07/01/22 - 09/30/22					
Personal Services	\$ 196,291	\$ 128,611	\$ 67,680	\$ 196,291	\$ --
Operating Expenses	76,376	42,621	33,755	76,376	--
Total Expenditures	272,667	171,232	101,435	272,667	--
Less Match County Provided	(68,167)	(30,887)	(37,280)	(68,167)	--
Revenues Earned	\$ 204,500	\$ 140,345	\$ 64,155	\$ 204,500	\$ --
<u>Sexual Assault Law Enforcement Specialized Units Program - ST22 05 0090:</u>					
Grant Term: 10/01/22 - 09/30/23					
Audit Period: 10/01/22 - 06/30/23					
Personal Services	\$ 204,644	\$ --	\$ 134,248	\$ 134,248	\$ 70,396
Operating Expenses	68,023	--	49,475	49,475	18,548
Total Expenditures	272,667	--	183,723	183,723	88,944
Less Match County Provided	(68,167)	--	(42,850)	(42,850)	(25,317)
Revenues Earned	\$ 204,500	\$ --	\$ 140,873	\$ 140,873	\$ 63,627
<u>Violence Against Women Veritcal Prosecution Program - VV21 04 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 07/01/22 - 12/31/22					
Personal Services	\$ 194,096	\$ 122,727	\$ 71,369	\$ 194,096	\$ --
Operating Expenses	75,964	30,800	45,164	75,964	--
Total Expenditures	270,060	153,527	116,533	270,060	--
Less Match County Provided	(67,515)	(55,657)	(11,858)	(67,515)	--
Revenues Earned	\$ 202,545	\$ 97,870	\$ 104,675	\$ 202,545	\$ --
<u>Violence Against Women Veritcal Prosecution Program - VV22 05 0090:</u>					
Grant Term: 01/01/23 - 12/31/23					
Audit Period: 01/01/23 - 06/30/23					
Personal Services	\$ 191,632	\$ --	\$ 127,125	\$ 127,125	\$ 64,507
Operating Expenses	78,428	--	39,214	39,214	39,214
Total Expenditures	270,060	--	166,339	166,339	103,721
Less Match County Provided	(67,515)	--	(59,991)	(59,991)	(7,524)
Revenues Earned	\$ 202,545	\$ --	\$ 106,348	\$ 106,348	\$ 96,197

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, 2022 through June 30, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match				Budget to Actual Variance
		For the Period through June 30, 2022	For the Period July 1, 2022 through June 30, 2023	Cumulative as of June 30, 2023		
Victim Witness Assistance Program - VW21 40 0090:						
Grant Term: 10/01/21 - 09/30/22						
Audit Period: 07/01/22 - 09/30/22		(RESTATED*)				
Personal Services	\$ 354,635	\$ 217,973	\$ 136,662	\$ 354,635	\$ --	
Operating Expenses	105,948	16,470	81,572	98,042	7,906	
Total Expenditures	460,583	234,443	218,234	452,677	7,906	
Less Match County Provided	(57,367)	(31,549)	(24,237)	(55,786)	(1,581)	
Revenues Earned	\$ 403,216	\$ 202,894	\$ 193,997	\$ 396,891	\$ 6,325	
Victim Witness Assistance Program - VW22 41 0090:						
Grant Term: 10/01/22 - 09/30/23						
Audit Period: 10/01/22 - 06/30/23						
Personal Services	\$ 379,910	\$ --	\$ 243,735	\$ 243,735	\$ 136,175	
Operating Expenses	92,102	--	16,894	16,894	75,208	
Equipment	29,970	--	--	--	29,970	
Total Expenditures	501,982	--	260,629	260,629	241,353	
Less Match County Provided	(94,058)	--	(55,145)	(55,145)	(38,913)	
Revenues Earned	\$ 407,924	\$ --	\$ 205,484	\$ 205,484	\$ 202,440	
Child Advocacy Center Program- KC21 05 0090:						
Grant Term: 04/01/22 - 03/31/23						
Audit Period: 07/01/22 - 03/31/23						
Personal Services	\$ 194,708	\$ 58,737	\$ 135,971	\$ 194,708	\$ --	
Operating Expenses	14,626	3,040	11,586	14,626	--	
Total Expenditures	209,334	61,777	147,557	209,334	--	
Less Match County Provided	(29,084)	(7,454)	(21,630)	(29,084)	--	
Revenues Earned	\$ 180,250	\$ 54,323	\$ 125,927	\$ 180,250	\$ --	
Child Advocacy Center Program- KC22 01 0090:						
Grant Term: 04/01/23 - 03/31/24						
Audit Period: 04/01/23 - 06/30/23						
Personal Services	\$ 233,442	\$ --	\$ 52,151	\$ 52,151	\$ 181,291	
Operating Expenses	16,558	--	4,464	4,464	12,094	
Total Expenditures	250,000	--	56,615	56,615	193,385	
Less Match County Provided	(50,000)	--	(10,290)	(10,290)	(39,710)	
Revenues Earned	\$ 200,000	\$ --	\$ 46,325	\$ 46,325	\$ 153,675	

**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, 2022 through June 30, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2022	For the Period July 1, 2022 through June 30, 2023	Cumulative as of June 30, 2023	
<u>Domestic Violence American Rescue Plan Program - RP21 01 0090:</u>					
Grant Term: 01/01/22 - 12/31/23					
Audit Period: 07/01/22 - 06/30/23					
Personal Services	\$ 5,500	\$ 196	\$ 1,324	\$ 1,520	\$ 3,980
Operating Expenses	59,500	2,000	9,500	11,500	48,000
Total Expenditures	65,000	2,196	10,824	13,020	51,980
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 65,000	\$ 2,196	\$ 10,824	\$ 13,020	\$ 51,980
<u>Child Abuse Treatment Program - AT21 02 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 07/01/22 - 12/31/22					
Personal Services	\$ 88,356	\$ 39,580	\$ 48,776	\$ 88,356	\$ --
Operating Expenses	210,720	76,855	132,259	209,114	1,606
Total Expenditures	299,076	116,435	181,035	297,470	1,606
Less Match County Provided	(41,576)	(1,270)	(39,985)	(41,255)	(321)
Revenues Earned	\$ 257,500	\$ 115,165	\$ 141,050	\$ 256,215	\$ 1,285
<u>Child Abuse Treatment Program - AT22 03 0090:</u>					
Grant Term: 01/01/23 - 12/31/23					
Audit Period: 01/01/23 - 06/30/23					
Personal Services	\$ 139,248	\$ --	\$ 43,451	\$ 43,451	\$ 95,797
Operating Expenses	182,628	--	69,120	69,120	113,508
Total Expenditures	321,876	--	112,571	112,571	209,305
Less Match County Provided	(64,376)	--	(9,324)	(9,324)	(55,052)
Revenues Earned	\$ 257,500	\$ --	\$ 103,247	\$ 103,247	\$ 154,253
<u>Unservd/Underserved Victim Advocacy and Outreach Program - UV22 01 0090</u>					
Grant Term: 01/01/23 - 12/31/23					
Audit Period: 01/01/23 - 06/30/23					
Personal Services	\$ 200,337	\$ --	\$ 176	\$ 176	\$ 200,161
Operating Expenses	45,795	--	--	--	45,795
Total Expenditures	246,132	--	176	176	245,956
Less Match County Provided	(49,226)	--	(44)	(44)	(49,182)
Revenues Earned	\$ 196,906	\$ --	\$ 132	\$ 132	\$ 196,774

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, 2022 through June 30, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2022	For the Period July 1, 2022 through June 30, 2023	Cumulative as of June 30, 2023	
<u>Indigent Defense Grant - BSCC 160-20:</u>					
Grant Term: 02/15/21 - 06/30/23					
Audit Period: 07/01/22 - 06/30/23					
		(RESTATED*)			
Personal Services	\$ 347,900	\$ 74,871	\$ 164,333	\$ 239,204	\$ 108,696
Total Expenditures	<u>347,900</u>	<u>74,871</u>	<u>164,333</u>	<u>239,204</u>	<u>108,696</u>
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 347,900</u>	<u>\$ 74,871</u>	<u>\$ 164,333</u>	<u>\$ 239,204</u>	<u>\$ 108,696</u>
*FY 21/22 State Share Personal Services expenditures in the amount of \$62,606 were not reported previously.					
<u>Public Defense Pilot Program - BSCC 356-21:</u>					
Grant Term: 03/01/22 - 03/01/25					
Audit Period: 07/01/22 - 06/30/23					
Personal Services	\$ 97,099	\$ --	\$ 6,293	\$ 6,293	\$ 90,806
Operating Expenses	148,892	--	16,477	16,477	132,415
Equipment	5,000	--	--	--	5,000
Total Expenditures	<u>250,991</u>	<u>--</u>	<u>22,770</u>	<u>22,770</u>	<u>228,221</u>
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 250,991</u>	<u>\$ --</u>	<u>\$ 22,770</u>	<u>\$ 22,770</u>	<u>\$ 228,221</u>
<u>Justice Assistance Grant - BSCC 1201-23</u>					
Grant Term: 06/01/23 - 12/31/26					
Audit Period: 06/01/23 - 06/30/23					
Personal Services	\$ 508,564	\$ --	\$ --	\$ --	\$ 508,564
Operating Expenses	151,436	--	--	--	151,436
Total Expenditures	<u>660,000</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>660,000</u>
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 660,000</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 660,000</u>
<u>Proposition 64 Public Health and Safety Grant - BSCC 935-20:</u>					
Grant Term: 10/01/20 - 09/30/23					
Audit Period: 07/01/22 - 06/30/23					
Personal Services	\$ 666,000	\$ 159,074	\$ 100,389	\$ 259,463	\$ 406,537
Operating Expenses	334,000	32,396	86,215	118,611	215,389
Total Expenditures	<u>1,000,000</u>	<u>191,470</u>	<u>186,604</u>	<u>378,074</u>	<u>621,926</u>
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 1,000,000</u>	<u>\$ 191,470</u>	<u>\$ 186,604</u>	<u>\$ 378,074</u>	<u>\$ 621,926</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, 2022 through June 30, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2022	For the Period July 1, 2022 through June 30, 2023	Cumulative as of June 30, 2023	
<u>SB 823 Youth Programs and Facilities Grant Program - EIDorado823PartB:</u>					
Grant Term: 06/10/21 - 06/01/24					
Audit Period: 07/01/22 - 06/30/23					
Operating Expenses	\$ 45,000	\$ --	\$ --	\$ --	\$ 45,000
Equipment	122,529	--	--	--	122,529
Total Expenditures	167,529	--	--	--	167,529
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 167,529	\$ --	\$ --	\$ --	\$ 167,529
<u>County Victim Services Program - XC21 04 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 07/01/22 - 12/31/22					
Operating Expenses	\$ 185,115	\$ 101,581	\$ 83,533	\$ 185,114	\$ 1
Total Expenditures	185,115	101,581	83,533	185,114	1
Less Match County Provided	(25,720)	(25,720)	--	(25,720)	--
Revenues Earned	\$ 159,395	\$ 75,861	\$ 83,533	\$ 159,394	\$ 1
<u>County Victim Services Program - XC22 05 0090:</u>					
Grant Term: 01/01/23 - 12/31/23					
Audit Period: 01/01/23 - 06/30/23					
Operating Expenses	\$ 200,608	\$ --	\$ 126,539	\$ 126,539	\$ 74,069
Total Expenditures	200,608	--	126,539	126,539	74,069
Less Match County Provided	(40,122)	--	(40,122)	(40,122)	--
Revenues Earned	\$ 160,486	\$ --	\$ 86,417	\$ 86,417	\$ 74,069
<u>Elder Abuse Program - XE21 04 0090:</u>					
Grant Term: 01/01/22 - 12/31/22					
Audit Period: 07/01/22 - 12/31/22					
Personal Services	\$ 164,985	\$ 66,641	\$ 81,546	\$ 148,187	\$ 16,798
Operating Expenses	87,547	14,042	41,128	55,170	32,377
Total Expenditures	252,532	80,683	122,674	203,357	49,175
Less Match County Provided	(35,087)	(26,237)	(8,851)	(35,088)	1
Revenues Earned	\$ 217,445	\$ 54,446	\$ 113,823	\$ 168,269	\$ 49,176

**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, 2022 through June 30, 2023
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2022	For the Period July 1, 2022 through June 30, 2023	Cumulative as of June 30, 2023	
<u>Elder Abuse Program - XE22 05 0090:</u>					
Grant Term: 01/01/23 - 12/31/23					
Audit Period: 01/01/23 - 06/30/23					
Personal Services	\$ 197,459	\$ --	\$ 78,671	\$ 78,671	\$ 118,788
Operating Expenses	<u>74,347</u>	<u>--</u>	<u>17,140</u>	<u>17,140</u>	<u>57,207</u>
Total Expenditures	<u>271,806</u>	<u>--</u>	<u>95,811</u>	<u>95,811</u>	<u>175,995</u>
Less Match County Provided	<u>(54,362)</u>	<u>--</u>	<u>(26,244)</u>	<u>(26,244)</u>	<u>(28,118)</u>
Revenues Earned	<u>\$ 217,444</u>	<u>\$ --</u>	<u>\$ 69,567</u>	<u>\$ 69,567</u>	<u>\$ 147,877</u>



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