

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2017



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SINGLE AUDIT REPORT
For The Year Ended June 30, 2017

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COUNTY OF EL DORADO

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2017**

SECTION I—SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? X Yes None Reported

Noncompliance material to financial statements noted? Yes X No

Federal Awards

Internal control over major federal programs:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified? X Yes None Reported

Type of auditor’s report issued on compliance for major federal programs:

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? X Yes No

Identification of major programs:

CFDA#(s)	Name of Federal Program or Cluster
10.665	Schools and Roads – Grants to States
10.561	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program
14.871	Section 8 Housing Choice Vouchers
93.041, 93.042, 93.043, 93.052, 93.044, 93.045, 93.053	Aging Cluster (CFDA #'s 93.044, 93.045, 93.053) – Special Programs for the Aging
93.044, 93.045, 93.053	State-designated Cluster (CFDA #'s 93.041, 93.042, 93.043, 93.052, 93.044, 93.045, 93.053)
93.778	Medical Assistance Program (Medicaid; Title XIX)

Dollar threshold used to distinguish between type A and type B programs: \$1,801,189

Auditee qualified as low-risk auditee? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit disclosed significant deficiencies, but no material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated March 28, 2018 which is an integral part of our audits and should be read in conjunction with this report.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

Our audit disclosed the following findings and questioned costs required to be reported in accordance with Uniform Guidance.

Finding reference number: SA2017-001 Compliance with Follow Up on Failed Inspections

CFDA number: 14.871

CFDA Title: Section 8 Housing Choice Vouchers

Name of Federal Agency: Department of Housing and Urban Development

Federal Award Identification Number: CA151 FSH 098A016

Name of pass-through Entity: N/A

Criteria: 24 CFR sections 982.158(d) and 982.404 and the El Dorado County Public Housing Authority’s inspection policies require that for units under the Housing Assistance Payments (HAP) contract that fail to meet Housing Quality Standards (HQS), the Housing Authority must require the owner to correct any life threatening HQS deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within the time specified in a Housing Authority-approved extension. And, the Public Housing Authority’s inspection policy stipulates a notification of inspection results will be provided to the owner and family within 5 days. If the owner does not correct the cited HQS deficiencies within the specified correction period, the Authority must stop (abate) the HAPs beginning no later than the first of the month following the specified correction period or must terminate the HAP contract.

Condition: We tested 16 failed inspections and noted that the inspections for two different units were performed on September 14, 2016 and June 23, 2017, respectively, and the units failed the inspection procedures. As noted in the tenant files, the Housing Authority notified the owner and the family of the failed inspection results and the failed inspection repair for the unit was completed on November 7, 2016 and September 3, 2017, respectively, which is more than the 30 days required by 24 CFR sections 982.158(d) and 982.404 and the Public Housing Authority’s policies.

Effect: The Public Housing Authority is not in compliance with the failed inspection requirements of 24 CFR sections 982.158(d) and 982.404 and the Public Housing Authority’s inspection policy.

Cause: The Public Housing Authority staff did not document in the tenant file whether an extension was provided, nor document a reason for allowing the repairs to be completed after the 30 day requirement.

Identification as a repeat finding: Yes, since 2016.

Recommendation: The Public Housing Authority staff should review tenant files, including the quality inspections status, on a regular basis to ensure that all files are up to date and required repairs have been performed within the time required or stop the HAPs in accordance with the provisions of 24 CFR sections 982.158(d) and 982.404 and the El Dorado County Public Housing Authority’s inspection policies.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

View of Responsible Officials and Planned Corrective Actions:

Pursuant to the Public Housing Authority Administrative Plan, 8-II.F. Inspection Results and Reinspections for Units Under HAP Contract, Notification of Corrective Actions: "When failures that are not life threatening are identified, the PHA will send the owner and the family a written notification of the inspection results within 5 business days of the inspection. The written notice will specify who is responsible for correcting the violation, and the time frame within which the failure must be corrected. Generally, not more than 30 days will be allowed for the correction. Self-certification forms will be offered as an alternative to physical reinspection of the failed items that are not considered to be life-threatening."

In the two files noted by the auditors, the owners (in good standing) were offered the opportunity to self-certify that the non-life-threatening inspection violations were corrected. Receipt of the self-certification took longer than the allowed 30 days and an extension was not noted in the files. Staff have been advised of the critical nature for timely actions in the program and the necessary file documentation that needs to occur.

In addition, in September 2017, the Public Housing Authority upgraded their Housing Pro software. The new software features an interactive dashboard, which will assist the Public Housing Authority with file completeness. The interactive dashboard tracks information such as appointments, verifications, task and inspections. This software was not in use for the time period that this audit reviewed. The upgraded software and dashboard features assist staff and the Public Housing Supervisor and Manager with the ability to: 1) track when inspections are due; 2) review timelines of failed inspections; and, 3) assure proper file documentation. The PHA Supervisor shall routinely monitor the dashboard and proactively incorporate the new tools into the supervision practice of the program to monitor upcoming tasks and due dates.

Following the previous audit, the Public Housing Authority implemented a Quality Assurance (QA) file review effective June 30, 2017 and now conducts QA file reviews quarterly. Results of these QA findings will be made available to the Manager to support the program in identifying any areas that may need additional support.

Please also see the Corrective Action Plan separately prepared by the County.

Contact person: Sarah DeStefano, PHA Supervisor and Kristine Guth, PHA Manager

Finding reference number: SA2017-002 Compliance with Eligibility Requirements

CFDA number: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

CFDA Title: Aging Cluster – Special Programs for the Aging (CFDA #'s 93.044, 93.045, 93.053)
State-designated Cluster (CFDA #'s 93.041, 93.042, 93.043, 93.052, 93.044, 93.045, 93.053)

Name of Federal Agency: Department of Health and Human Services, Administration on Aging

Federal Award Identification Number: AP-1617-29

Name of pass-through Entity: California Department of Aging, Health and Human Services Agency

Criteria: As the pass-through entity, California Department of Aging, Health and Human Services Agency, established the following eligibility requirements for the program in the grant agreement with the County:

- Eligible Service Population for Title III B means individuals sixty (60) years of age or older, with emphasis on those in greatest economic and social need with particular attention to low-income minority older individuals, older individuals with Limited English Proficiency (LEP), and older individuals residing in rural areas.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

- Eligible Service Population for Title III C-1 and C-2 means individuals sixty (60) years of age or older, with emphasis on those in greatest economic and social need with particular attention to low-income minority older individuals, older individuals with LEP, and older individuals residing in rural areas.
 - Individuals eligible to receive a home-delivered meal are individuals who are:
 - (i) An older individual who is frail as defined by 22 CCR 7119, and homebound by reason of illness, disability, or isolation. (These individuals shall be given priority).
 - (ii) A spouse of a person in 22 CCR 7638.7(c)(2), regardless of age or condition, if an assessment concludes that is in the best interest of the homebound older individual.
 - (iii) An individual with a disability who resides at home with older individuals, if an assessment concludes that it is in the best interest of the homebound older individual who participates in the program.

Condition: We tested a total of eighty-three individuals in the service populations of five of the seven programs receiving either Title III B or Title III C funds for compliance with the program eligibility requirements and noted the following exceptions: one client receiving Title III C home-delivery was not evaluated as homebound, disabled or to be the spouse of a homebound individual; two clients receiving a Title III C meal at a congregate site did not provide age information and therefore, there do not appear to be adequate records to substantiate the age and eligibility to receive meals.

Effect: The County's Health and Human Services Department is not in compliance with the eligibility requirements of the grant agreement.

Cause: The County's Senior Center staff did not document all the eligibility information in the client files for each program as required by the grant agreement.

Recommendation: The County's Senior Center staff should review client files to ensure that all eligibility requirements of the grant agreement are documented. And, procedures should be implemented to ensure that the eligibility of future participants is documented prior to service.

View of Responsible Officials and Planned Corrective Actions:

- One (1) client receiving Title III C home delivery was not evaluated as homebound, disabled or to be the spouse of a homebound individual.

Response: All clients receiving Title III C home delivery are evaluated for eligibility. They are initially screened by phone and an application is completed and kept on file as documentation. The audit relied upon information within the current database system Harmony. Some of the information that justifies eligibility can only be captured in the notes section of the database; a section that was not being fully utilized.

The client in question was the spouse of someone with Alzheimer's. The spouse meets the eligibility requirement as stated in (ii) A spouse of a person in 22 CCR 7638.7(c)(2), regardless of age or condition, if an assessment concludes that is in the best interest of the homebound older individual.

Planned Corrective Action: The Notes section in the Harmony database will be utilized to document client eligibility.

- Two (2) clients receiving a Title III C meal at a congregate site did not provide age information and therefore, there is not adequate records to substantiate their age and their eligibility to receive meals.

Response: The clients in question were missing a date of birth in the database. It is possible the omission of age was a data entry oversight.

Planned Corrective Action: Going forward, staff/volunteers will review records more thoroughly to ensure that eligibility requirements with the State are clearly stated and recorded in the Harmony database.

Please also see the Corrective Action Plan separately prepared by the County.

Contact person: Michelle Hunter, Program Manager

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding reference number: SA2017-003 Compliance with Grant Reporting Requirements

CFDA number: 93.041, 93.042, 93.043, 93.044, 93.045, 93.052, 93.053

CFDA Title: Aging Cluster – Special Programs for the Aging (CFDA #'s 93.044, 93.045, 93.053)
State-designated Cluster (CFDA #'s 93.041, 93.042, 93.043, 93.052, 93.044, 93.045, 93.053)

Name of Federal Agency: Department of Health and Human Services, Administration on Aging

Federal Award Identification Number: AP-1617-29

Name of pass-through Entity: California Department of Aging, Health and Human Services Agency

Criteria: In accordance with the requirements of OMB Uniform Guidance Section 200.17, clusters of programs, meaning a grouping of closely related programs that share common compliance requirements, must be identified on the Schedule of Expenditures of Federal Awards (SEFA) and any "other clusters" designated by a State grantor must be considered as one program for determining major programs.

Condition: The original SEFA provided for audit reported the Department of Health and Human Services *Aging Cluster* as CFDA #'s 93.044, 93.045 and 93.053, with total federal awards of \$833,338, and reported CFDA #'s 93.041, 93.042, 93.043 and 93.052, with federal awards totaling \$153,945, as separate from the *Aging Cluster*. However, in accordance with the requirements of 2 CFR § 200.17, Exhibit E of the County's grant agreement with the California Department of Aging Health and Human Services Agency indicates that all seven CFDA's under the grant agreement should be considered one "other cluster".

The revision to the SEFA necessitated by the correction above changed our audit planning, including which programs were determined to be major or tested programs in fiscal year 2017.

Effect: The County is not in compliance with the reporting requirements of the grant agreement and the SEFA preparation requirements of Uniform Guidance (2 CFR § 200). In addition, our planning for the Single Audit tested (major) programs was affected.

Cause: The County staff was not made aware of State-designated clusters.

Recommendation: The County should develop procedures to determine that all programs reported on the SEFA comply with any State-grantor designations of "other clusters."

View of Responsible Officials and Planned Corrective Actions:

The Health and Human Services Agency will deliver verbal communication in addition to written documentation to County Staff to ensure staff is made aware of State-designated clusters as per reporting requirements of 2 CFR 200.17.

Please also see the Corrective Action Plan separately prepared by the County.

Contact person: Yvonne Kollings, Chief Fiscal Officer

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding reference number: SA2017-004 Compliance with Title III Reporting Requirements

CFDA number: 10.665

CFDA Title: Schools and Roads - Grants to States

Name of Federal Agency: Department of Agriculture

Federal Award Identification Number: N/A

Name of pass-through Entity: N/A

Criteria: Section L, Reporting, of the Agency Program Requirements for CFDA 10.665 contained in the 2 CFR § 200, Appendix XI, Compliance Supplement requires the submission of a *County's Certification of Title III Expenditures and Unobligated Funds* financial report to the grantor by February 1 of the calendar year in which funds were expended.

Condition: The County did not submit the *County's Certification of Title III Expenditures and Unobligated Funds* financial report to the grantor for the period ending December 31, 2016.

Effect: The County is not in compliance with the reporting requirements of the Compliance Supplement.

Cause: County staff were unaware of the reporting requirement.

Recommendation: The County should work with the grantor to submit all delinquent reports and develop procedures to ensure compliance with all grant reporting requirements.

View of Responsible Officials and Planned Corrective Actions:

Certification of Title III expenditures report was completed and emailed to the Secretary of Agriculture on March 8, 2018. Any future reports will be submitted by the February 1 deadline.

Please also see the Corrective Action Plan separately prepared by the County.

Contact person: Laura Schwartz, Deputy Chief Administrative Officer.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS (Continued)

Finding reference number: SA2017-005 Compliance with 2 CFR § 200.305

CFDA number: 10.665

CFDA Title: Schools and Roads - Grants to States

Name of Federal Agency: *Department of Agriculture*

Federal Award Identification Number: N/A

Name of pass-through Entity: N/A

Criteria: Under 2 CFR § 200.305 (b)(9), the County is required to remit interest earned of \$500 or more on Federal advance payments deposited in an interest-bearing account to the Department of Health and Human Services Payment Management System (PMS) through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment.

Condition: During our review of the program, we noted that the County had earned interest in excess of \$500, but the County had not remitted the excess interest earned back to the Department of Health and Human Service PMS.

Effect: The County is not in compliance with 2 CFR § 200.305 (b)(9).

Cause: The County was unaware of the Uniform Guidance requirement to remit the interest earned in excess of \$500.

Recommendation: The County should develop procedures to comply with the requirements of 2 CFR § 200.305 (b)(9) and remit any excess interest earned on federal advances to the Department of Health and Human Service PMS.

View of Responsible Officials and Planned Corrective Actions:

Interest in excess of \$500 will be returned as required. Interest will be monitored on an annual basis and any future earnings in excess of \$500 will be returned to the Department of Health and Human Services.

Please also see the Corrective Action Plan separately prepared by the County.

Contact person: Laura Schwartz, Deputy Chief Administrative Officer.

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Agriculture				
<u>Direct Programs:</u>				
Lake Tahoe Erosion Control Grant Program	10.690	11-DG-11051900-031		\$ 319,834
Lake Tahoe Erosion Control Grant Program	10.690	13-DG-11051900-029		364,668
Subtotal Direct Programs - U.S. Department of Agriculture and Subtotal CFDA 10.690				684,502
<u>Passed through California Health & Human Services Agency (CHHS)</u>				
<u>Department of Public Health:</u>				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	15-10081-A01		812,582
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	16-10168		238,011
Subtotal passed through CHHS Department of Public Health				1,050,593
<u>Passed through CHHS Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A		2,746,116
<i>Subtotal CFDA 10.561: \$2,984,127</i>				
<u>Passed through California State Controller's Office:</u>				
Schools and Roads - Grants to States Title III Community Projects Federal Forest Reserve	10.665	N/A		65,570
Schools and Roads - Grants to States	10.665	N/A		430,492
Subtotal passed through California State Controller's Office and Subtotal CFDA 10.665				496,062
<u>Passed through California Department of Food and Agriculture:</u>				
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Detection Trapping	10.025	15-0499-SF		487
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Detection Trapping	10.025	16-0438-SF		2,117
Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Detection Trapping	10.025	16-0694-SF		20,765
Plant and Animal Disease, Pest Control and Animal Care - Asian Citrus Psyllid (ACP) Winter Detection Trapping	10.025	16-0092-1		8,315
Plant and Animal Disease, Pest Control and Animal Care - Glassy Winged Sharpshooter (GWSS) Detection Trapping	10.025	16-0338-SF		67,234
Subtotal CFDA 10.025				98,918

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Agriculture (Continued)				
<u>Passed through California Department of Food and Agriculture:</u> (continued)				
Senior Farmers Market Nutrition Program	10.576	2016-SFMNP		\$ 4,700
Forest Health Protection (FHP) - State and Private Forestry Prevention/Eradication of Noxious Weeds	10.680	15-0441-SF		28,100
Subtotal passed through California Department of Food and Agriculture				131,718
Total U.S. Department of Agriculture				\$ 5,108,991
U.S. Department of Defense				
<u>Direct Program:</u>				
Electronic Absentee Systems for Elections	12.217	H98210-12-1-0001		242
Total U.S. Department of Defense				\$ 242
U.S. Department of Housing and Urban Development				
<u>Direct Program:</u>				
Section 8 Housing Choice Vouchers - Administration	14.871	CA151FSH098A016		325,796
Section 8 Housing Choice Vouchers - Project	14.871	CA151FSH098A016		2,637,778
Subtotal CFDA 14.871				2,963,574
Public Housing Family Self-Sufficiency under Resident Opportunity and Supportive Services - Administration	14.877	CA151FSH701A015		29,950
Public Housing Family Self-Sufficiency under Resident Opportunity and Supportive Services - Administration	14.877	CA151FSH098A016		29,950
Subtotal CFDA 14.877				59,900
Subtotal Direct Programs - U.S. Department of Housing and Urban Development				3,023,474
<u>Passed through</u>				
<u>State of California Business, Consumer Services & Housing Agency -</u>				
<u>Department of Housing and Community Development:</u>				
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii (State CDBG):				
State CDBG: Revolving Loan Fund, Housing Rehabilitation	14.228	13-CDBG-8935		12,943
Home Investment Partnerships Program	14.239	N/A		16,859
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development				29,802
Total U.S. Department of Housing and Urban Development				\$ 3,053,276

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Justice				
<u>Direct Programs:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2016-DJ-BX-0385		\$ 18,358
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2013-MO-BX-0026		11,271
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	DDP-D-16-DSF-075710		38,694
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	DDP-D-17-DSF-045788		5,758
Subtotal CFDA 16.U01				<u>44,452</u>
Subtotal Direct Programs - U.S. Department of Justice				<u>74,081</u>
<u>Passed through California Board of State and Community Corrections (BSCC):</u>				
Juvenile Justice and Delinquency Prevention	16.540	BSCC 411-15		23,817
Juvenile Justice and Delinquency Prevention	16.540	BSCC 411-16		50,207
Subtotal passed through BSCC and Subtotal CFDA 16.540				<u>74,024</u>
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Crime Victim Assistance	16.575	VW16 35 0090 Cal OES #017-00000 XC16 01 0090		234,217
Crime Victim Assistance	16.575	Cal OES #017-00000 XE16 01 0090	\$ 99,715	99,715
Crime Victim Assistance	16.575	Cal OES #017-00000		89,633
Subtotal CFDA 16.575			<u>99,715</u>	<u>423,565</u>
Violence Against Women Formula Grants - Law Enforcement Specialized Units Program	16.588	LE15 02 0090 Cal OES #017-00000		89,528
Violence Against Women Formula Grants - Law Enforcement Specialized Units Program	16.588	LE16 03 0090 Cal OES #017-00000		88,582
Subtotal CFDA 16.588				<u>178,110</u>
Subtotal passed through Cal OES			<u>99,715</u>	<u>601,675</u>
Total U.S. Department of Justice			\$ 99,715	\$ 749,780

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Labor				
<u>Passed through State of California Employment Development Department via Golden Sierra Job Training Agency:</u>				
<i>WIOA Cluster:</i>				
WIOA Adult Program	17.258	K698360-01		\$ 142,950
WIOA Adult Program	17.258	K7102029-01		46,680
Subtotal CFDA 17.258				189,630
WIOA Youth Activities	17.259	K698360-02		92,951
WIOA Youth Activities	17.259	K7102029-02		38,334
Subtotal CFDA 17.259				131,285
WIOA Dislocated Worker Formula Grants	17.278	K698360-01		57,497
WIOA Dislocated Worker Formula Grants	17.278	K7102029-01		15,972
Subtotal CFDA 17.278				73,469
<i>Total - WIOA Cluster (see Note 8)</i>				394,384
Subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency				394,384
Total U.S. Department of Labor				\$ 394,384
U.S. Department of Transportation				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	FAA 3-06-0188-014		51,139
Airport Improvement Program	20.106	FAA 3-06-0188-015-2015		6,072
Airport Improvement Program	20.106	FAA 3-06-0093-009-2013		2,380
Airport Improvement Program	20.106	FAA 3-06-0093-010-2014		4,280
Airport Improvement Program	20.106	FAA 3-06-0188-016-2015		22,791
Airport Improvement Program	20.106	FAA 3-06-0093-011-2015		19,489
Airport Improvement Program	20.106	FAA 3-06-0188-018-2016		44,680
Airport Improvement Program	20.106	FAA 3-06-0093-012-2016		32,196
Airport Improvement Program	20.106	FAA 3-06-0188-017-2016		8,229
Subtotal CFDA 20.106				191,256
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	DTFH68-14-E-00049		1,965,293
Highway Planning and Construction	20.205	DTFH68-15-E-00034		18,591
Subtotal Direct Programs - U.S. Department of Transportation				2,175,140

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Transportation (Continued)				
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of</u>				
<u>Transportation (Caltrans):</u>				
<i>Highway Planning and Construction Cluster: (continued)</i>				
Highway Planning and Construction	20.205	ESPLSECM-5925 (071)	\$	37,000
Highway Planning and Construction	20.205	CMLN-5925 (141)		783,170
Highway Planning and Construction	20.205	CML-5925 (131)		94,489
Highway Planning and Construction	20.205	CML-5925 (125)		107,826
Highway Planning and Construction	20.205	CML-5925 (144)		84,269
Highway Planning and Construction	20.205	CML-5925 (145)		16,876
Highway Planning and Construction	20.205	CML-5925 (149)		3,769
Highway Planning and Construction	20.205	HSIPL-5925 (082)		262,276
Highway Planning and Construction	20.205	HSIPL-5925 (092)		204,578
Highway Planning and Construction	20.205	HSIPL-5925 (083)		177,785
Highway Planning and Construction	20.205	BRLS-5925 (126)		21,016
Highway Planning and Construction	20.205	BRLS-5925 (046)		1,831,539
Highway Planning and Construction	20.205	BRLS-5925 (050)		42,455
Highway Planning and Construction	20.205	BRLS-5925 (051)		51,589
Highway Planning and Construction	20.205	BRLO-5925 (128)		9,161
Highway Planning and Construction	20.205	BRLO-5925 (127)		6,641
Highway Planning and Construction	20.205	BRLO-5925 (097)		15,394
Highway Planning and Construction	20.205	BRLO-5925 (143)		1,010,221
Highway Planning and Construction	20.205	BRLS-5925 (086)		79,263
Highway Planning and Construction	20.205	BRLO-5925 (093)		8,247
Highway Planning and Construction	20.205	BRLO-5925 (142)		570,047
Highway Planning and Construction	20.205	BRLO-5925 (095)		120,586
Highway Planning and Construction	20.205	BRLO-5925 (091)		205,525
Highway Planning and Construction	20.205	BRLO-5925 (098)		644,153
Highway Planning and Construction	20.205	BRLS-5925 (096)		103,741
Highway Planning and Construction	20.205	BRLO-5925 (094)		180,827
Highway Planning and Construction	20.205	BRLO-5925 (090)		458,899
Highway Planning and Construction	20.205	BPMP-5925 (105)		57,990
Highway Planning and Construction	20.205	BRLO-5925 (109)		114,224
Highway Planning and Construction	20.205	BRLO-5925 (108)		58,292
Highway Planning and Construction	20.205	BRLS-5925 (112)		98,528
Highway Planning and Construction	20.205	BRLO-5925 (103)		115,707
Highway Planning and Construction	20.205	BRLO-5925 (111)		134,165
Highway Planning and Construction	20.205	BRLO-5925 (110)		239,743
Highway Planning and Construction	20.205	BPMP-5925 (123)		173,561

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Transportation (Continued)				
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of Transportation (Caltrans): (continued)</u>				
<i>Highway Planning and Construction Cluster: (continued)</i>				
Highway Planning and Construction	20.205	CML-5925 (130)		\$ 61,103
Highway Planning and Construction	20.205	CML-5925 (129)		136,625
Highway Planning and Construction	20.205	CML-5925 (132)		66,293
Highway Planning and Construction	20.205	STPL-5925 (160)		916
Highway Planning and Construction	20.205	CMLNI-5925(136)		<u>2,214</u>
Subtotal passed through California State Transportation Agency - Caltrans				8,390,703
<i>Subtotal CFDA 20.205: \$10,374,587</i>				
<u>Passed through</u>				
<u>California Natural Resources Agency - Department of Parks and Recreation:</u>				
Recreational Trails Program	20.219	RT-09-007		<u>21,070</u>
<i>Total - Highway Planning and Construction Cluster (see Note 8)</i>				<u>10,395,657</u>
<u>Passed through California Office of Traffic Safety:</u>				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated - AVOID DUI Campaign	20.608	AL 1636		9,234
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI1601		<u>84,459</u>
Subtotal passed through California Office of Traffic Safety				<u>93,693</u>
Total U.S. Department of Transportation				<u>\$ 10,680,606</u>
U.S. Institute Of Museum and Library Services				
<u>Passed through California State Library:</u>				
Grants to States: Library Services and Technology Act (LSTA) - Digital Students	45.310	40-8680		<u>23,585</u>
Total U.S. Institute of Museum and Library Services				<u>\$ 23,585</u>
U.S. Environmental Protection Agency				
<u>Passed through CHHS Department of Public Health:</u>				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	SRFLPA39		<u>104,101</u>
Total U.S. Environmental Protection Agency				<u>\$ 104,101</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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Energy				
<u>Passed through CHHS Department of Community Services and Development:</u>				
Weatherization Assistance for Low-Income Persons	81.042	16C-6007		\$ 49,678
Total U.S. Department of Energy				\$ 49,678
U.S. Election Assistance Commission				
<u>Passed through California Secretary of State:</u>				
Help America Vote Act Requirements Payments HAVA 301 Voting Systems Program	90.401	16G30104		7,424
Total U.S. Election Assistance Commission				\$ 7,424
U.S. Department of Health and Human Services				
<u>Passed through CHHS Department of Aging:</u>				
<i>Aging Cluster:</i>				
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1617-29		236,137
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1617-29		478,772
Nutrition Services Incentive Program (NSIP)	93.053	AP-1617-29		118,429
<i>Subtotal - Aging Cluster per 2 CFR Part 200, Appendix XI (see Note 8)</i>				833,338
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1617-29		3,220
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1617-29		23,797
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1617-29		12,918
National Family Caregiver Support Title III, Part E <i>Total - Aging Cluster as designated by CHHS Department of Aging (see Note 8)</i>	93.052	AP-1617-29		114,010
<i>Subtotal passed through CHHS Department of Aging Total - passed through CHHS Department of Aging, including CFDA 93.778 totals \$1,110,846 (see Note 6)</i>				987,283
<u>Passed through CHHS Department of Child Support Services:</u>				
Child Support Enforcement	93.563	1604CACSES		2,969,324

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures	
U.S. Department of Health and Human Services (Continued)					
<u>Passed through CHHS Department of Community Services and Development:</u>					
Low Income Home Energy Assistance (LIHEAP)					
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	15B-3008	\$ 24,984	178,595	
LIHEAP - ECIP	93.568	16B-4007		512,634	
LIHEAP - Weatherization	93.568	16B-4007		370,369	
LIHEAP - ECIP	93.568	17B-3007		575,440	
LIHEAP - Weatherization	93.568	17B-3007		297,063	
Subtotal CFDA 93.568				<u>1,779,320</u>	
Community Services Block Grant					
Community Services Block Grant Discretionary	93.569	16F-5009		147,018	
Community Services Block Grant	93.569	16F-5531		31,791	
Community Services Block Grant	93.569	17F-2009		130,681	
Subtotal CFDA 93.569 (477 Cluster part 1 of 2)				<u>309,490</u>	
Subtotal Passed through CHHS Department of Community Services and Development				<u>2,088,810</u>	
<u>Passed through CHHS Department of Public Health:</u>					
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements					
	93.074	EPO 14-10500 A04	\$ 24,984	178,595	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Bioterrorism					
	93.074	EPO 14-10500 A04		222,007	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Cities Readiness					
	93.074	EPO 14-10500 A04		41,126	
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Ebola					
	93.074	EPO 15-10353 A01		15,198	
Subtotal CFDA 93.074			<u>24,984</u>	<u>456,926</u>	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs					
	93.116	6 NU52PS004656-01		9,472	
Immunization Cooperative Agreements					
	93.268	15-10418		73,564	
Medical Assistance Program: Maternal, Child and Adolescent Health					
	93.778	201609-FY1617		332,336	
Maternal and Child Health Services Block Grant to the States					
	93.994	201609-FY1617		110,708	
Subtotal passed through CHHS Department of Public Health				<u>24,984</u>	<u>983,006</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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
<u>Passed through CHHS Department of Social Services:</u>				
Guardianship Assistance	93.090	N/A		\$ 114,586
Guardianship Assistance - Admin	93.090	N/A		2,330
Subtotal CFDA 93.090				116,916
Promoting Safe and Stable Families	93.556	N/A	\$ 15,678	96,753
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A		1,526,862
Temporary Assistance for Needy Families - Administration	93.558	N/A		4,848,584
Subtotal CFDA 93.558				6,375,446
<i>(477 Cluster part 2 of 2)</i>				
<i>Total - 477 Cluster: \$6,684,936 (see Note 8)</i>				
Community-Based Child Abuse Prevention Grants	93.590	N/A		26,039
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A		129,123
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A		106,434
Foster Care Title IV-E	93.658	N/A	808,750	2,360,323
Foster Care Title IV-E - Administration	93.658	N/A		2,155,824
Subtotal CFDA 93.658			808,750	4,622,581
Adoption Assistance	93.659	N/A	143,180	1,960,185
Adoption Assistance - Administration	93.659	N/A		176,054
Subtotal CFDA 93.659			143,180	2,136,239
Social Services Block Grant - Title XX	93.667	N/A	181,780	192,909
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A		163,939
Subtotal CFDA 93.667			181,780	356,848
Chafee Foster Care Independence Program	93.674	N/A		24,942
Subtotal passed through CHHS Department of Social Services			1,149,388	13,884,887
<u>Passed through CHHS Department of Health Care Services:</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	057-F1711	26,226	26,226
Children's Health Insurance Program	93.767	12-1479		56,470
Medical Assistance Program: Child Health Administration	93.778	12-1479		211,435
Medical Assistance Program: Child Health Disability Prevention	93.778	12-1479		196,433
Medical Assistance Program: Child Health Diagnostic	93.778	12-1479		14,364
Medical Assistance Program	93.778	14-90055 A05	229,487	229,487
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	14-90036	70,181	136,032
Block Grants for Community Mental Health Services	93.958	062-F1711		215,092
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90055	149,940	966,848
Subtotal passed through CHHS Department of Health Care Services			475,834	2,052,387

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
U.S. Department of Health and Human Services (Continued)				
<u>Passed through CHHS Department of Health Care Services via CHHS Department of Social Services:</u>				
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A		\$ 2,380,961
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A		2,878,574
Medical Assistance Program: IHSS Public Authority	93.778	N/A		357,526
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management (TCM) Services to Eligible Medi-Cal Beneficiaries	93.778	09-1318A		<u>153,135</u>
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services				<u>5,770,196</u>
<u>Passed through CHHS Department of Aging:</u>				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP) (See Note 6)	93.778	MS-1617-35		123,563
<u>Passed through California Department of Veterans Affairs:</u>				
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A		6,090
<i>Total - CFDA 93.778: \$7,019,936</i>				
<u>Passed through Association of Food and Drug Officials:</u>				
Food and Drug Administration Research - Voluntary National Retail Food Regulatory Program Standards Grant Program	93.103	G-MP-1611-04479		11,327
<u>Passed through National Association of County and City Health Officials:</u>				
Food and Drug Administration Research - Voluntary National Retail Food Regulatory Program Standards Mentorship Program	93.103	2016-010407		3,182
Subtotal CFDA 93.103				<u>14,509</u>
Total U.S. Department of Health and Human Services			\$ 1,650,206	\$ 28,880,055
U.S. Department of Homeland Security				
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Emergency Management Performance Grants	97.042	2016-0010 Cal OES #017-00000		163,361
Homeland Security Grant Program	97.067	2014-00093 Cal OES #017-00000	40,000	40,000
Homeland Security Grant Program	97.067	2015-00078 Cal OES #017-00000		99,916
Homeland Security Grant Program	97.067	2016-00102 Cal OES #017-00000		93,275
Subtotal CFDA 97.067			40,000	<u>233,191</u>
Subtotal passed through Cal OES			40,000	<u>396,552</u>
Total U.S. Department of Homeland Security			\$ 40,000	\$ 396,552
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 1,789,921	\$ 49,448,674

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, 2017

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>				
U.S. Department of Housing and Urban Development				
<u>Passed through</u>				
<u>State of California Business, Consumer Services & Housing Agency -</u>				
<u>Department of Housing and Community Development:</u>				
Community Development Block Grants - State's Program <i>Total - CFDA 14.228: \$3,220,557</i>	14.228	N/A		\$ 3,207,614
Home Investment Partnerships Program <i>Total - CFDA 14.239: \$7,400,188</i>	14.239	N/A		<u>7,383,329</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 10,590,943</u>
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 4)				<u>\$ 10,590,943</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			<u>\$ 1,789,921</u>	<u>\$ 60,039,617</u>

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, 2017

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: **BASIS OF ACCOUNTING**

The accompanying Schedule includes the federal grant activity of the County, which is presented on 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 \$4,700 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 a 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 a cash basis have been reported on the Schedule on a cash basis. Any differences between the cash and modified accrual basis of accounting for these expenditures are immaterial.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

NOTE 4: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

The following program loan balances and transactions relating to these programs are included in the County's basic 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 9 and 18. Loans funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2017:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments a)	New Loans b)	Amount Outstanding June 30, 2017
14.228	Community Development Block Grants/State's Program	\$ 3,207,614	\$ 38,240	\$ -	\$ 3,169,374
14.239	Home Investment Partnerships Program	7,383,329	87,635	-	7,295,694
	TOTAL	\$ 10,590,943	\$ 125,875	\$ -	\$ 10,465,068

- 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.

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.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2017

NOTE 6: DEPARTMENT OF AGING FEDERAL/STATE SHARE

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

<u>CFDA</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	AP-1617-29 (VII Chapter 3)	\$ 3,220	\$ -
93.042	AP-1617-29 (VII Chapter 2)	23,797	-
93.043	AP-1617-29 (III Part D)	12,918	-
93.044	AP-1617-29 (III Part B)	236,137	-
93.045	AP-1617-29 (III Part C)	478,772	51,935
93.052	AP-1617-29 (III Part E)	114,010	-
93.053	AP-1617-29 (NSIP)	118,429	-
93.778	MS-1617-35 (MSSP)	123,563	123,563
*OVRI	AP-1617-29	<u>-</u>	<u>20,913</u>
	TOTAL	<u>\$ 1,110,846</u>	<u>\$ 196,411</u>

* The state-only funded grants do not have an applicable CFDA number. The grants funded entirely by the state that are included above are the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$20,913.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

NOTE 7: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2017:

Program	Contract	State Expenditures
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X14-5925(122)	\$ 18,778
RSTP Exchange	X15-5925(135)	219,002
RSTP Exchange	X16-5925(140)	221,226
State Match	X13-5925(120)	18,146
State Match	X14-5925(122)	23,791
State Match	X15-5925(135)	<u>75,786</u>
Subtotal		<u>576,729</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X13-6157(048)	306,028
RSTP Exchange	X14-6157(050)	17,081
RSTP Exchange	X15-6157(054)	44,987
RSTP Exchange	X16-6157(058)	<u>38,000</u>
Subtotal		<u>406,096</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X01-6125(007)	58,783
RSTP Exchange	X11-6125(027)	<u>1,333</u>
Subtotal		<u>60,116</u>
TOTAL		<u>\$ 1,042,941</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

NOTE 8: PROGRAM CLUSTERS

Federal programs, which are considered together as a program cluster, include the following:

Federal CFDA	Program Title	Federal Expenditures
<u>WIOA Cluster:</u>		
17.258	WIOA Adult Program	\$ 189,630
17.259	WIOA Youth Activities	131,285
17.278	WIOA Dislocated Worker Formula Grants	<u>73,469</u>
	TOTAL	<u>\$ 394,384</u>
<u>Highway Planning and Construction Cluster:</u>		
20.205	Highway Planning and Construction	\$ 10,374,587
20.219	Recreational Trails Program	<u>21,070</u>
	TOTAL	<u>\$ 10,395,657</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging – Title III, Part B – Grants for Supportive Services and Senior Centers	\$ 236,137
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services	478,772
93.053	Nutrition Services Incentive Program	<u>118,429</u>
	TOTAL – <i>Per 2 CFR Part 200 Appendix XI</i>	<u>\$ 833,338</u>
93.041	Special Programs for the Aging – Title VII, Chapter 3 – Programs for Prevention of Elder Abuse, Neglect, and Exploitation	3,220
93.042	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individuals	23,797
93.043	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Promotion Services	12,918
93.052	National Family Caregiver Support – Title III, Part E	<u>114,010</u>
	TOTAL – <i>Designated by CHHS Department of Aging</i>	<u>\$ 987,283</u>
<u>477 Cluster:</u>		
93.558	Temporary Assistance for Needy Families	\$ 6,375,446
93.569	Community Services Block Grant	<u>309,490</u>
	TOTAL	<u>\$ 6,684,936</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2017

NOTE 9: **INDIRECT COSTS**

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

<u>Federal CFDA</u>	<u>Program Title</u>
16.540	Juvenile Justice and Delinquency Prevention
16.575	Crime Victim Assistance
16.588	Violence Against Women Formula Grants - Law Enforcement Specialized Units Program

**INDEPENDENT AUDITOR'S 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**

To the Board of Supervisors of
the 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 basic financial statements of the County of El Dorado as of and for the year ended June 30, 2017, and have issued our report thereon dated March 28, 2018. Our report 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. Our report also includes emphasis of a matter paragraphs disclosing the implementation of new accounting principles.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County'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 have not been identified. Given these limitations, during our audit we and the other auditors did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify certain deficiencies in internal control we consider to be significant deficiencies as listed on the Schedule of Significant Deficiencies included as part of our separately issued Memorandum on Internal Control dated March 28, 2018, which is an integral part of our audits and should be read in conjunction with this report.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards* and which are listed as finding 2017-01 in our separately issued Memorandum on Internal Control dated March 28, 2018, which is an integral part of our audits and should be read in conjunction with this report.

County's Response to Findings

The County's response to the findings identified in our audit are described in in our separately issued Memorandum on Internal Control dated March 28, 2018, which is an integral part of our audits and should be read in conjunction with this report. The County's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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 result 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 County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



Pleasant Hill, California
March 28, 2018

**INDEPENDENT AUDITOR'S 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**

To the Board of Supervisors of
the County of El Dorado
Placerville, California

Report on Compliance for Each Major Federal Program

The County of El Dorado's basic financial statements include the operations of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC), which expended federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2017, because the component units engaged other auditors. However, the First 5 and EDCTC did not incur federal expenditures equal to or greater than \$750,000 for the year ended June 30, 2017.

We have audited the County's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2017. The County's major federal programs are identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

Management's Responsibility

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

Auditor's Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

Other Matters

The results of our auditing procedures disclosed instances of noncompliance which are required to be reported in accordance with the Uniform Guidance and which are described in the accompanying Schedule of Findings and Questioned Costs as items 2017-001, 2017-002, 2017-003, 2017-004 and 2017-005. Our opinion on each major federal program is not modified with respect to these matters.

The County's response to the noncompliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

Report on Internal Control Over Compliance

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

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified certain deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as item 2017-003, that we consider to be a significant deficiency.

The County's response to the internal control over compliance findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. The County's response was not subjected to the auditing procedures applied in the audit of compliance and, accordingly, we express no opinion on the response.

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 governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the County as of and for the year ended June 30, 2017 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 28, 2018, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors who audited the component unit financial statements of the El Dorado County Transit Authority (EDCTA), Children and Families Commission (First 5) and El Dorado County Transportation Commission (EDCTC). Our report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors. Our audit was conducted for the purpose of forming an opinion 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.

Supplementary Statements

The Statements of the California Governor's Office of Emergency Services and the Board of State and Community Correction Grants have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

Mane & Associates

Pleasant Hill, California
March 28, 2018

**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, 2017

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2017			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Law Enforcement Specialized Units Program - LE15 02 0090</u>						
Grant Term: 01/01/16 - 12/31/16						
Audit Period: 07/01/16 - 12/31/16						
Personal services	\$ 82,484	\$ 82,484	\$ --	\$ 61,859	\$ --	\$ 20,625
Operating expenses	37,849	37,849	--	27,669	--	10,180
Totals	<u>\$ 120,333</u>	<u>\$ 120,333</u>	<u>\$ --</u>	<u>\$ 89,528</u>	<u>\$ --</u>	<u>\$ 30,805</u>
<u>Law Enforcement Specialized Units Program - LE16 03 0090</u>						
Grant Term: 01/01/17 - 12/31/17						
Audit Period: 01/01/17 - 06/30/17						
Personal services	\$ 79,307	\$ 79,307	\$ --	\$ 59,480	\$ --	\$ 19,827
Operating expenses	38,803	38,803	--	29,102	--	9,701
Totals	<u>\$ 118,110</u>	<u>\$ 118,110</u>	<u>\$ --</u>	<u>\$ 88,582</u>	<u>\$ --</u>	<u>\$ 29,528</u>
<u>Victim Witness Assistance Program - VW16 35 0090</u>						
Grant Term: 07/01/16 - 09/30/17						
Audit Period: 07/01/16 - 06/30/17						
Personal services	\$ 263,205	\$ 263,205	\$ --	\$ 234,217	\$ 28,988	\$ --
Totals	<u>\$ 263,205</u>	<u>\$ 263,205</u>	<u>\$ --</u>	<u>\$ 234,217</u>	<u>\$ 28,988</u>	<u>\$ --</u>
<u>Youthful Offender Block Grant</u>						
Grant Term: 07/01/16 - 06/30/17						
Audit Period: 07/01/16 - 06/30/17						
Personal services	\$ 1,802,499	\$ 1,802,499	\$ --	\$ --	\$ 360,824	\$ 1,441,675
Operating expenses	794,717	794,717	--	--	154,216	640,501
Totals	<u>\$ 2,597,216</u>	<u>\$ 2,597,216</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 515,040</u>	<u>\$ 2,082,176</u>
<u>Juvenile Re-Entry</u>						
Grant Term: 07/01/16 - 06/30/17						
Audit Period: 07/01/16 - 06/30/17						
Operating expenses	\$ 21,242	\$ 21,242	\$ --	\$ --	\$ 20,661	\$ 581
Totals	<u>\$ 21,242</u>	<u>\$ 21,242</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 20,661</u>	<u>\$ 581</u>
<u>Juvenile Justice Crime Prevention Act</u>						
Grant Term: 07/01/16 - 06/30/17						
Audit Period: 07/01/16 - 06/30/17						
Personal services	\$ 788,010	\$ 788,010	\$ --	\$ --	\$ 437,998	\$ 350,012
Operating expenses	34,959	34,959	--	--	27,117	7,842
Totals	<u>\$ 822,969</u>	<u>\$ 822,969</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 465,115</u>	<u>\$ 357,854</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, 2017

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2017			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-15						
Grant Term: 10/01/15 - 09/30/16						
Audit Period: 07/01/16 - 09/30/16						
Operating expenses	\$ 23,817	\$ 23,817	\$ --	\$ 23,817	\$ --	\$ --
Totals	<u>\$ 23,817</u>	<u>\$ 23,817</u>	<u>\$ --</u>	<u>\$ 23,817</u>	<u>\$ --</u>	<u>\$ --</u>
Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-16						
Grant Term: 10/01/16 - 09/30/17						
Audit Period: 10/01/16 - 06/30/17						
Operating expenses	\$ 50,207	\$ 50,207	\$ --	\$ 50,207	\$ --	\$ --
Totals	<u>\$ 50,207</u>	<u>\$ 50,207</u>	<u>\$ --</u>	<u>\$ 50,207</u>	<u>\$ --</u>	<u>\$ --</u>
Mentally III Offender Crime Reduction (MIOCR) - 973-15:						
Grant Term: 08/06/15 - 06/30/18						
Audit Period: 07/01/16 - 06/30/17						
Personal services	\$ 235,178	\$ 235,178	\$ --	\$ --	\$ 235,178	\$ --
Operating expenses	29,639	29,639	--	--	5,564	24,075
Equipment	54,000	54,000	--	--	--	54,000
Totals	<u>\$ 318,817</u>	<u>\$ 318,817</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 240,742</u>	<u>\$ 78,075</u>
County Victim Services Program - XC16 01 0090 :						
Grant Term: 07/01/16 - 06/30/18						
Audit Period: 07/01/16 - 06/30/17						
Operating expenses	\$ 167,875	\$ 167,875	\$ --	\$ 99,715	\$ --	\$ 68,160
Totals	<u>\$ 167,875</u>	<u>\$ 167,875</u>	<u>\$ --</u>	<u>\$ 99,715</u>	<u>\$ --</u>	<u>\$ 68,160</u>
Elder Abuse Program - XE16 01 0090 :						
Grant Term: 07/01/16 - 06/30/18						
Audit Period: 07/01/16 - 06/30/17						
Personal services	\$ 81,593	\$ 81,593	\$ --	\$ 40,071	\$ --	\$ 41,522
Operating expenses	49,562	49,562	--	49,562	--	--
Totals	<u>\$ 131,155</u>	<u>\$ 131,155</u>	<u>\$ --</u>	<u>\$ 89,633</u>	<u>\$ --</u>	<u>\$ 41,522</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, 2016 through June 30, 2017

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2016	For the Period July 1, 2016 through June 30, 2017	Cumulative as of June 30, 2017	
<u>Law Enforcement Specialized Units Program - LE15 02 0090</u>					
Grant Term: 01/01/16 - 12/31/16					
Audit Period: 07/01/16 - 12/31/16					
Personal Services	\$ 178,117	\$ 92,510	\$ 82,484	\$ 174,994	\$ 3,123
Operating Expenses	64,574	25,055	37,849	62,904	1,670
Total Expenditures	242,691	117,565	120,333	237,898	4,793
Less Match County Provided	(60,673)	(29,391)	(30,805)	(60,196)	(477)
Revenues Earned	\$ 182,018	\$ 88,174	\$ 89,528	\$ 177,702	\$ 4,316
<u>Law Enforcement Specialized Units Program - LE16 03 0090</u>					
Grant Term: 01/01/17 - 12/31/17					
Audit Period: 01/01/17 - 06/30/17					
Personal Services	\$ 192,827	\$ --	\$ 79,307	\$ 79,307	\$ 113,520
Operating Expenses	70,077	--	38,803	38,803	31,274
Total Expenditures	262,904	--	118,110	118,110	144,794
Less Match County Provided	(65,726)	--	(29,528)	(29,528)	(36,198)
Revenues Earned	\$ 197,178	\$ --	\$ 88,582	\$ 88,582	\$ 108,596
<u>Victim Witness Assistance Program - VW16 35 0090</u>					
Grant Term: 07/01/16 - 09/30/17					
Audit Period: 07/01/16 - 06/30/17					
Personal Services	\$ 318,875	\$ --	\$ 263,205	\$ 263,205	\$ 55,670
Operating Expenses	1,255	--	--	--	1,255
Equipment	75,392	--	--	--	75,392
Total Expenditures	395,522	--	263,205	263,205	132,317
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 395,522	\$ --	\$ 263,205	\$ 263,205	\$ 132,317
<u>Youthful Offender Block Grant</u>					
Grant Term: 07/01/16 - 06/30/17					
Audit Period: 07/01/16 - 06/30/17					
Personal Services	\$ 3,324,363	\$ --	\$ 1,802,499	\$ 1,802,499	\$ 1,521,864
Operating Expenses	902,849	--	794,717	794,717	108,132
Total Expenditures	4,227,212	--	2,597,216	2,597,216	1,629,996
Less Match County Provided	(3,644,212)	--	(2,082,176)	(2,082,176)	(1,562,036)
Revenues Earned	\$ 583,000	\$ --	\$ 515,040	\$ 515,040	\$ 67,960

**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, 2016 through June 30, 2017

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2016	For the Period July 1, 2016 through June 30, 2017	Cumulative as of June 30, 2017	
<u>Juvenile Re-Entry</u>					
Grant Term: 07/01/16 - 06/30/17					
Audit Period: 07/01/16 - 06/30/17					
Operating Expenses	\$ 34,886	\$ --	\$ 21,242	\$ 21,242	\$ 13,644
Total Expenditures	34,886	--	21,242	21,242	13,644
Less Match County Provided	--	--	(581)	(581)	581
Revenues Earned	\$ 34,886	\$ --	\$ 20,661	\$ 20,661	\$ 14,225
<u>Juvenile Justice Crime Prevention Act</u>					
Grant Term: 07/01/16 - 06/30/17					
Audit Period: 07/01/16 - 06/30/17					
Personal Services	\$ 1,001,974	\$ --	\$ 788,010	\$ 788,010	\$ 213,964
Operating Expenses	86,839	--	34,959	34,959	51,880
Total Expenditures	1,088,813	--	822,969	822,969	265,844
Less Match County Provided	(475,320)	--	(357,854)	(357,854)	(117,466)
Revenues Earned	\$ 613,493	\$ --	\$ 465,115	\$ 465,115	\$ 148,378
<u>Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-15</u>					
Grant Term: 10/01/15 - 09/30/16					
Audit Period: 07/01/16 - 09/30/16					
Operating Expenses	\$ 149,985	\$ 12,625	\$ 23,817	\$ 36,442	\$ 113,543
Total Expenditures	149,985	12,625	23,817	36,442	113,543
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 149,985	\$ 12,625	\$ 23,817	\$ 36,442	\$ 113,543
<u>Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-16</u>					
Grant Term: 10/01/16 - 09/30/17					
Audit Period: 10/01/16 - 06/30/17					
Operating Expenses	\$ 149,985	\$ --	\$ 50,207	\$ 50,207	\$ 99,778
Total Expenditures	149,985	--	50,207	50,207	99,778
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 149,985	\$ --	\$ 50,207	\$ 50,207	\$ 99,778
<u>Mentally Ill Offender Crime Reduction (MIOCR) - 973-15:</u>					
Grant Term: 08/06/15 - 06/30/18					
Audit Period: 07/01/16 - 06/30/17					
Personal Services	\$ 861,687	\$ 155,342	\$ 235,178	\$ 390,520	\$ 471,167
Operating Expenses	183,313	15,534	29,639	45,173	138,140
Equipment	293,700	40,500	54,000	94,500	199,200
Total Expenditures	1,338,700	211,376	318,817	530,193	808,507
Less Match County Provided	(388,700)	(56,034)	(78,075)	(134,109)	(254,591)
Revenues Earned	\$ 950,000	\$ 155,342	\$ 240,742	\$ 396,084	\$ 553,916

**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, 2016 through June 30, 2017

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2016	For the Period July 1, 2016 through June 30, 2017	Cumulative as of June 30, 2017	
<u>County Victim Services Program - XC16 01 0090 :</u>					
Grant Term: 07/01/16 - 06/30/18					
Audit Period: 07/01/16 - 06/30/17					
Operating Expenses	\$ 340,798	\$ --	\$ 167,875	\$ 167,875	\$ 172,923
Total Expenditures	<u>340,798</u>	<u>--</u>	<u>167,875</u>	<u>167,875</u>	<u>172,923</u>
Less Match County Provided	(68,160)	--	(68,160)	(68,160)	--
Revenues Earned	<u>\$ 272,638</u>	<u>\$ --</u>	<u>\$ 99,715</u>	<u>\$ 99,715</u>	<u>\$ 172,923</u>
<u>Elder Abuse Program - XE16 01 0090 :</u>					
Grant Term: 07/01/16 - 06/30/18					
Audit Period: 07/01/16 - 06/30/17					
Personal Services	\$ 404,504	\$ --	\$ 81,593	\$ 81,593	\$ 322,911
Operating Expenses	95,496	--	49,562	49,562	45,934
Total Expenditures	<u>500,000</u>	<u>--</u>	<u>131,155</u>	<u>131,155</u>	<u>368,845</u>
Less Match County Provided	(100,000)	--	(41,522)	(41,522)	(58,478)
Revenues Earned	<u>\$ 400,000</u>	<u>\$ --</u>	<u>\$ 89,633</u>	<u>\$ 89,633</u>	<u>\$ 310,367</u>