

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
JUNE 30, 2013

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COUNTY OF EL DORADO

Single Audit Report
For the Year Ended June 30, 2013

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**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 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 County of El Dorado (County), as of and for the year ended June 30, 2013, 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 28, 2014. Other auditors audited the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, component units of the County, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

To the Board of Supervisors of
the County of El Dorado

Compliance and Other Matters

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

Purpose of this Report

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

A handwritten signature in cursive script that reads "Gallina LLP".

Roseville, California
March 28, 2014



**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 OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited the County of El Dorado's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 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, 2013. 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 the requirements of laws, regulations, contracts, and grants applicable to its federal programs. The County's basic financial statements include the operations of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority which expended \$772,683 in federal expenditures. The federal expenditures expended by these entities are not included in the attached Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of these entities because these component units engaged other auditors to perform separate audits in accordance with OMB Circular A-133.

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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 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.

To the Board of Supervisors of
the County of El Dorado

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, 2013.

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 OMB Circular A-133, 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 combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by OMB Circular A-133

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, 2013, and have issued our report thereon dated March 28, 2014, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors. Our audit, described below, did not include the operations of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority because these component units engaged other auditors to perform separate audits in accordance with OMB Circular A-133. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal

To the Board of Supervisors of
the County of El Dorado

awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the 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 financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the 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 expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

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Roseville, California
March 28, 2014

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COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Agriculture			
<u>Direct Programs:</u>			
Rural Development, Forestry, and Communities:			
Lake Tahoe Restoration Act	10.672	08-DG-11051900-030	\$ 193,831
Lake Tahoe Erosion Control Grant Program	10.690	09-DG-11051900-018	252,139
Lake Tahoe Erosion Control Grant Program	10.690	10-DG-11051900-027	636,713
Lake Tahoe Erosion Control Grant Program	10.690	11-DG-11051900-031	447,488
Lake Tahoe Erosion Control Grant Program	10.690	13-DG-11051900-029	2,050
Subtotal CFDA 10.690			<u>1,338,390</u>
Subtotal Direct Programs - U.S. Department of Agriculture			<u>1,532,221</u>
<u>Passed through California Health & Human Services Agency (CHHS)</u>			
<u>Department of Public Health:</u>			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	11-10461 (YEAR 1)	192,027
Special Supplemental Nutrition Program WIC	10.557	11-10461 (YEAR 2)	580,970
Subtotal passed through CHHS Department of Public Health and CFDA 10.557			<u>772,997</u>
<u>Passed through CHHS Department of Social Services:</u>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A	2,155,276
<u>Passed through Texas Southern University:</u>			
Forestry Research	10.652	12-DG-11272170-007	4,579
<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	275,134
Schools and Roads - Grants to States	10.665	N/A	921,073
Subtotal passed through California State Controller's Office and CFDA 10.665			<u>1,196,207</u>
<u>Passed through California Department of Food and Agriculture:</u>			
Forest Health Protection (FHP) El Dorado/Alpine Counties Survey and Eradication Project	10.680	11-0287-SF	54,500
Total U.S. Department of Agriculture			<u>\$ 5,715,780</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, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Defense			
<u>Direct Program:</u>			
Electronic Absentee Systems for Elections	12.217	N/A	\$ 1,117,978
Total U.S. Department of Defense			\$ 1,117,978
U.S. Department of Housing and Urban Development			
<u>Direct Program:</u>			
Homeless Management Information Systems Technical Assistance	14.261	CA0318B9T250802	2,666
Homeless Management Information Systems Technical Assistance	14.261	CA0318B9T251103	12,639
Subtotal CFDA 14.261			<u>15,305</u>
Section 8 Housing Choice Vouchers - Administration	14.871	CA151VO	319,547
Section 8 Housing Choice Vouchers - Project	14.871	CA151VO	2,843,267
Subtotal CFDA 14.871			<u>3,162,814</u>
Subtotal Direct Programs - U.S. Department of Housing and Urban Development			<u>3,178,119</u>
<u>Passed through</u>			
<u>State of California Business, Transportation & Housing Agency - 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	N/A	140,704
State CDBG: 2009 Business Loan and Microenterprise Assistance	14.228	09-EDEF-6547	56,274
State CDBG: 2010 Housing Rehabilitation and PIHNC	14.228	10-STBG-6711	475,557
Subtotal CFDA 14.228			<u>672,535</u>
Home Investment Partnerships Program	14.239	04-HOME-0720	106,574
Home Investment Partnerships Program	14.239	10-HOME-6850	519,052
Home Investment Partnerships Program	14.239	11-HOME-6952	2,718,050
Subtotal CFDA 14.239			<u>3,343,676</u>
Subtotal passed through State of California Business, Transportation & Housing Agency - Department of Housing and Community Development			<u>4,016,211</u>
<u>Passed through Sacramento Housing Authority:</u>			
Housing Opportunities for Persons with AIDS	14.241	CAH11F002	37,086
Total U.S. Department of Housing and Urban Development			\$ 7,231,416

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, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Interior			
<u>Direct Program:</u>			
Payments in Lieu of Taxes	15.226	N/A	\$ 184,931
Total U.S. Department of Interior			\$ 184,931
U.S. Department of Justice			
<u>Direct Programs:</u>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.580	D-12-SF-0030	57,785
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.580	D-13-SF-0010	43,932
Subtotal CFDA 16.580			<u>101,717</u>
State Criminal Alien Assistance Program	16.606	2012-AP-BX-0350	32,884
Equitable Sharing Program (District Attorney)	16.922	N/A	15,291
Equitable Sharing Program (Sheriff)	16.922	N/A	50,894
Subtotal CFDA 16.922			<u>66,185</u>
Subtotal Direct Programs - U.S. Department of Justice			<u>200,786</u>
<u>Passed through California Emergency Management Agency:</u>			
Crime Victim Assistance	16.575	VW12310090	76,238
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	16.803	ZP09010090	19,720
Subtotal passed through California Emergency Management Agency			<u>95,958</u>
Total U.S. Department of Justice			\$ 296,744
U.S. Department of Labor			
<u>Passed through State of California Employment Development Department via Golden Sierra Job Training Agency:</u>			
Employment Service/Wagner-Peyser Funded Activities	17.207	K386295-04	434

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, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Labor (Continued)			
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	17.258	K386295-04	\$ 15,561
WIA Adult Program	17.258	K282473-02	140,542
WIA Adult Program	17.258	K386295-01	77,134
ARRA - WIA Adult Program	17.258	K178658-05	13,264
Subtotal CFDA 17.258			246,501
WIA Youth Activities	17.259	K282473-02	66,589
WIA Youth Activities	17.259	K386295-01	162,087
WIA Youth Activities	17.259	K178658-05	10,250
Subtotal CFDA 17.259			238,926
WIA Dislocated Worker	17.278	K282473-02	208,163
WIA Dislocated Worker	17.278	K386295-01	245,392
WIA Dislocated Worker	17.278	K178658-05	28,120
Subtotal CFDA 17.278			481,675
<i>Total - WIA Cluster (see Note 9)</i>			967,102
Subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency			967,536
Total U.S. Department of Labor			\$ 967,536
U.S. Department of Transportation			
<u>Direct Programs:</u>			
Airport Improvement Program	20.106	FAA 3-06-0188-014	699,480
Subtotal Direct Programs - U.S. Department of Transportation and CFDA 20.106			699,480
<u>Passed through State of California Business, Transportation & Housing Agency - California Department of Transportation (Caltrans):</u>			
Highway Planning and Construction	20.205	CMLN-5925 (102)	4,569,431
Highway Planning and Construction	20.205	STPL-5925 (114)	39,083
Highway Planning and Construction	20.205	HSIPL-5925 (115)	15,966
Highway Planning and Construction	20.205	HSIPL-5925 (061)	85,683
Highway Planning and Construction	20.205	HRRRL-5925 (056)	32,985
Highway Planning and Construction	20.205	HSIPL-5925 (082)	16,497

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, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Transportation (Continued)			
Highway Planning and Construction	20.205	HSIPL-5925 (092)	\$ 32,124
Highway Planning and Construction	20.205	HSIPL-5925 (083)	44,323
Highway Planning and Construction	20.205	BRLS-5925 (030)	643,404
Highway Planning and Construction	20.205	HSIPL-5925 (060)	224,188
Highway Planning and Construction	20.205	BRLS-5925 (046)	316,126
Highway Planning and Construction	20.205	BRLS-5925 (050)	100,761
Highway Planning and Construction	20.205	BRLO-5925 (054)	117,094
Highway Planning and Construction	20.205	BRLO-5925 (053)	953,653
Highway Planning and Construction	20.205	BRLO-5925 (097)	77,577
Highway Planning and Construction	20.205	BRLO-5925 (066)	1,328
Highway Planning and Construction	20.205	BRLO-5925 (064)	185,140
Highway Planning and Construction	20.205	BRLS-5925 (086)	148,168
Highway Planning and Construction	20.205	BRLO-5925 (093)	72,037
Highway Planning and Construction	20.205	BRLO-5925 (095)	96,001
Highway Planning and Construction	20.205	BRLO-5925 (091)	29,446
Highway Planning and Construction	20.205	BRLO-5925 (098)	69,146
Highway Planning and Construction	20.205	BRLS-5925 (096)	45,231
Highway Planning and Construction	20.205	BRLO-5925 (094)	139,266
Highway Planning and Construction	20.205	BRLO-5925 (090)	70,915
Highway Planning and Construction	20.205	BPMP-5925 (106)	21,094
Highway Planning and Construction	20.205	BPMP-5925 (105)	1,283
Highway Planning and Construction	20.205	BPMP-5925 (104)	785
Highway Planning and Construction	20.205	BPMP-5925 (107)	10,163
Highway Planning and Construction	20.205	BRLO-5925 (109)	4,412
Highway Planning and Construction	20.205	BRLO-5925 (108)	3,782
Highway Planning and Construction	20.205	BRLS-5925 (112)	42,701
Highway Planning and Construction	20.205	BRLO-5925 (103)	3,683
Highway Planning and Construction	20.205	BRLO-5925 (111)	35,265
Highway Planning and Construction	20.205	BRLO-5925 (110)	35,839
Highway Planning and Construction	20.205	CML-5925 (063)	177,231
Highway Planning and Construction	20.205	CML-5925 (062)	80,737
Highway Planning and Construction	20.205	RPSTPLE-5925 (100)	<u>161,878</u>
Subtotal passed through State of California Business, Transportation & Housing Agency - Caltrans and CFDA 20.205			<u>8,704,426</u>
Total U.S. Department of Transportation			<u>\$ 9,403,906</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, 2013

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Institute Of Museum and Library Services			
<u>Passed through California State Library:</u>			
Grants to States: Beyond School Resource Center & Early Literacy Support Project	45.310	40-8165	\$ 14,735
Total U.S. Institute of Museum and Library Services			\$ 14,735
U.S. Department of Energy			
<u>Passed through CHHS Department of Community Services and Development:</u>			
Weatherization Assistance for Low-Income Persons	81.042	11C-1807	34,249
Total U.S. Department of Energy			\$ 34,249
U.S. Election Assistance Commission			
<u>Passed through California Secretary of State:</u>			
Help America Vote Act Requirements Payments HAVA Section 251 Voting Systems Program	90.401	11G30108	45,912
Total U.S. Election Assistance Commission			\$ 45,912
U.S. Department of Health and Human Services			
<u>Passed through CHHS Department of Aging:</u>			
Special Programs for the Aging Title VII, Chapter 3 Programs for the Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1213-29	3,264
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1213-29	23,446
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1213-29	12,356
National Family Caregiver Support, Title III, Part E Subtotal CFDA 93.041, 93.042, 93.043 and 93.052	93.052	AP-1213-29	93,469
			<u>132,535</u>
<i>Aging Cluster:</i>			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1213-29	230,656
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1213-29	403,048
Nutrition Services Incentive Program	93.053	AP-1213-29	97,225
<i>Total - Aging Cluster (see Note 9)</i>			<u>730,929</u>
Subtotal passed through CHHS Department of Aging <i>Total - passed through CHHS Department of Aging , including CFDA 93.778 totals \$986,962 (see Note 7)</i>			<u>863,464</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, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
<u>Passed through California Secretary of State:</u>			
Voting Access for Individuals with Disabilities Grants to States HAVA 261 Polling Place Accessibility Training Program	93.617	11G26107	\$ 14,676
<u>Passed through Sacramento County Department of Human Assistance:</u>			
HIV Emergency Relief Project Grants	93.914	7207500-13/15-709	148,472
<u>Passed through CHHS Department of Child Support Services:</u>			
Child Support Enforcement	93.563	1004-CA4004	3,102,986
<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	11B-5708	46,088
LIHEAP - Weatherization	93.568	12B-5807	199,058
LIHEAP - ECIP	93.568	12B-5807	501,200
LIHEAP - Weatherization	93.568	13B-5007	116,166
LIHEAP - ECIP	93.568	13B-5007	16,166
Subtotal CFDA 93.568			<u>878,678</u>
Community Services Block Grant	93.569	12F-4409	124,951
Community Services Block Grant	93.569	13F-3009	131,211
Subtotal CFDA 93.569			<u>256,162</u>
Subtotal Passed through CHHS Department of Community Services and Development			<u>1,134,840</u>
<u>Passed through CHHS Department of Public Health:</u>			
Public Health Emergency Preparedness - Bioterrorism	93.069	EPO11-10	129,256
Public Health Emergency Preparedness - Bioterrorism	93.069	EPO12-10	61,220
Public Health Emergency Preparedness - City Readiness	93.069	EPO11-10	31,517
Public Health Emergency Preparedness - City Readiness	93.069	EPO12-10	5,371
Subtotal CFDA 93.069			<u>227,364</u>
Immunization Cooperative Agreements	93.268	11-10530	62,410

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, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
National Bioterrorism Hospital Preparedness Program	93.889	EPO-11-10	\$ 91
National Bioterrorism Hospital Preparedness Program	93.889	EPO-12-10	136,626
Subtotal CFDA 93.889			<u>136,717</u>
Maternal and Child Health Services Block Grant to the States	93.994	201209-FY12/13	88,000
Subtotal passed through CHHS Department of Public Health			<u>514,491</u>
<u>Passed through CHHS Department of Mental Health:</u>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	16,741
Block Grants for Community Mental Health Services	93.958	N/A	153,724
Subtotal passed through CHHS Department of Mental Health			<u>170,465</u>
<u>Passed through CHHS Department of Social Services:</u>			
Guardianship Assistance	93.090	N/A	22,248
Guardianship Assistance - Admin	93.090	N/A	2,152
Subtotal CFDA 93.090			<u>24,400</u>
Promoting Safe and Stable Families	93.556	N/A	49,743
Subtotal CFDA 93.090 and 93.556			<u>74,143</u>
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A	1,635,768
Temporary Assistance for Needy Families - Administration	93.558	N/A	3,739,271
Subtotal CFDA 93.558			<u>5,375,039</u>
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	131,026
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A	50,030
Foster Care Title IV-E	93.658	N/A	2,358,281
Foster Care Title IV-E - Administration	93.658	N/A	1,164,208
Subtotal CFDA 93.658			<u>3,572,519</u>
Adoption Assistance	93.659	N/A	1,340,862
Adoption Assistance - Administration	93.659	N/A	89,254
Subtotal CFDA 93.659			<u>1,430,116</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, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	\$ 163,939
Social Services Block Grant - Title XX CC	93.667	N/A	71,083
Social Services Block Grant - Title XX	93.667	N/A	<u>192,909</u>
Subtotal CFDA 93.667			<u>427,931</u>
 Chafee Foster Care Independence Program	 93.674	 N/A	 <u>56,344</u>
 Subtotal passed through CHHS Department of Social Services			 <u>11,067,118</u>
<u>Passed through CHHS Department of Health Care Services:</u>			
Children's Health Insurance Program (CHIP)	93.767	N/A	44,879
Medical Assistance Program: Child Health Administration	93.778	N/A	178,842
Medical Assistance Program: Maternal Child Health	93.778	201209-FY1213	144,146
Medical Assistance Program: Child Health Disability Prevention	93.778	N/A	205,085
Medical Assistance Program: Child Health Diagnostic	93.778	N/A	11,247
Medical Assistance Program	93.778	10-NNA09	209,915
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities	93.778	09-086018	38,237
Medical Assistance Program: Medicaid; Title XIX - Senior Day Care	93.778	09-086018	1,000
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management	93.778	09-0713A2	<u>112,714</u>
Subtotal passed through CHHS Department of Health Care Services			<u>946,065</u>
<u>Passed through CHHS Department of Health Care Services via Department of Social Services:</u>			
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A	1,065,443
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A	1,879,572
Medical Assistance Program: IHSS Public Authority	93.778	N/A	<u>329,819</u>
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			<u>3,274,834</u>
<u>Medicaid Programs</u>			
<u>Passed through CHHS Department of Aging:</u>			
Medical Assistance Program - Multipurpose Senior Services Program (MSSP) (See Note 7)	93.778	MS-1213-35	123,498

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, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
U.S. Department of Health and Human Services (Continued)			
<u>Passed through California Department of Veterans Affairs:</u>			
Medical Assistance Program:			
Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A	\$ 1,773
Subtotal CFDA 93.778			<u>4,301,291</u>
<u>Passed through CHHS Department of Alcohol and Drug Programs:</u>			
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA09-A1	364,185
Block Grants for Prevention and Treatment of Substance Abuse	93.959	10-NNA09-V2	417,801
Subtotal passed through CHHS Department of Alcohol and Drug Programs and CFDA 93.959			<u>781,986</u>
Total U.S. Department of Health and Human Services			<u>\$ 22,144,668</u>
U.S. Department of Homeland Security			
<u>Passed through City and County of San Francisco:</u>			
Interoperable Emergency Communications	97.055	2010-IP-T0-0016	18,000
<u>Passed through California Emergency Management Agency:</u>			
Emergency Management Performance Grants	97.042	2012-0027 Cal EMA #017-00000	161,960
Homeland Security Grant Program	97.067	2009-0019 Cal EMA #017-00000	72,491
Homeland Security Grant Program	97.067	2010-0085 Cal EMA #017-00000	235,238
Homeland Security Grant Program	97.067	2011-SS-0077 Cal EMA #017-00000	66,328
Homeland Security Grant Program	97.067	2012-SS-00123 Cal EMA #17-00000	15,066
Subtotal CFDA 97.067			<u>389,123</u>
Subtotal passed through California Emergency Management Agency			<u>551,083</u>
Total U.S. Department of Homeland Security			<u>\$ 569,083</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 47,726,938</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, 2013

<u>Federal Grantor/Pass-through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Federal Agency / Pass-through Grantor Award Number</u>	<u>Federal Expenditures</u>
<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, Transportation & Housing Agency -</u>			
<u>Department of Housing and Community Development:</u>			
State CDBG	14.228	N/A	\$ 2,299,016
Home Investment Partnerships Program	14.239	N/A	<u>4,014,077</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 6,313,093</u>
U.S. Department of Health and Human Services			
<u>Passed through CHHS Department of Social Services:</u>			
Temporary Assistance for Needy Families	93.558	N/A	<u>1,166</u>
Total U.S. Department of Health and Human Services			<u>\$ 1,166</u>
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 5)			<u>\$ 6,314,259</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			<u>\$ 54,041,197</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

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COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

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 El Dorado County Transit Authority expended \$772,683 of federal awards. 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

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.

NOTE 4: SUBRECIPIENTS

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County provided federal awards to subrecipients as follows:

<u>CFDA</u>	<u>Program</u>	<u>Amount</u>
14.241	Housing Opportunities for Persons with AIDS	\$ 35,873
93.658	Foster Care Title IV-E (Maintenance Payments)	1,046,231
93.659	Adoption Assistance	92,331
93.667	Social Services Block Grant	215,040
93.778	Medical Assistance Program	447,880
93.889	National Bioterrorism Hospital Preparedness Program	36,422
93.914	HIV Emergency Relief Project Grants	140,797
93.959	Block Grants for Prevention and Treatment of Substance Abuse	315,534
97.067	Homeland Security Grant Program	101,184
	TOTAL	<u><u>\$ 2,431,292</u></u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

NOTE 5: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

Loans funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2013:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments a)	New Loans b)	Amount Outstanding June 30, 2013
14.228	Community Development Block Grants/State's Program	\$ 2,299,016	\$ 96,056	\$ 344,420	\$ 2,547,380
14.239	Home Investment Partnerships Program	4,014,077	93,899	3,320,202	7,240,380
93.558	Temporary Assistance for Needy Families	<u>1,166</u>	<u>-</u>	<u>-</u>	<u>1,166</u>
	TOTAL	<u>\$ 6,314,259</u>	<u>\$ 189,955</u>	<u>\$ 3,664,622</u>	<u>\$ 9,788,926</u>

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

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

NOTE 6: 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, 2013

NOTE 7: DEPARTMENT OF AGING FEDERAL/STATE SHARE

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

<u>CFDA</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	AP-1213-29 (VII Chapter 3)	\$ 3,264	\$ -
93.042	AP-1213-29 (VII Chapter 2)	23,446	-
93.043	AP-1213-29 (III Part D)	12,356	-
93.044	AP-1213-29 (III Part B)	230,656	-
93.045	AP-1213-29 (III Part C)	403,048	36,377
93.052	AP-1213-29 (III Part E)	93,469	-
93.053	AP-1213-29 (NSIP)	97,225	-
93.778	MS-1213-35 (MSSP)	123,498	123,498
*OVRI	AP-1213-29	-	11,626
		<u>\$ 986,962</u>	<u>\$ 171,501</u>

* The state-only funded grant does not have an applicable CFDA number. The grant funded entirely by the state that is included above is the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$11,626.

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2013:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X11-5925(101)	\$ 287,259
RSTP Exchange	X12-5925(113)	130,617
State Match	X10-5925(088)	55,410
State Match	X11-5925(101)	38,066
Subtotal		<u>511,352</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X10-6157(038)	552,080
RSTP Exchange	X11-6157(041)	214,760
Subtotal		<u>766,840</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X01-6125(007)	11,343
Subtotal		<u>11,343</u>
TOTAL		<u>\$ 1,289,535</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2013

NOTE 9: PROGRAM CLUSTERS

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster:</u>		
17.258	WIA Adult Program	\$ 233,237
17.258	ARRA - WIA Adult Program	13,264
17.259	WIA Youth Activities	238,926
17.278	WIA Dislocated Worker Formula Grants	481,675
	TOTAL	<u>\$ 967,102</u>
 <u>Aging Cluster:</u>		
93.044	Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 230,656
93.045	Special Programs for the Aging-Title III, Part C - Nutrition Services	403,048
93.053	Nutrition Services Incentive Program	97,225
	TOTAL	<u>\$ 730,929</u>

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|--|---------------|
| 1. Type of auditor's report issued: | Unmodified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No |

4. Identification of major programs:

CFDA Number

10.665	Schools and Roads – Grants to States Community Development Block Grants Program Home Investment Partnerships Program Section 8 Housing Choice Vouchers
14.228	
14.239	
14.871	

- | | |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$ 1,621,236 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes |

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2013

Section 2

Financial Statement Findings

None reported

Section 3

Federal Award Findings and Questioned Costs

None reported

COUNTY OF EL DORADO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2013

There were no findings or questioned costs for the year ended June 30, 2012.