

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
JUNE 30, 2012

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COUNTY OF EL DORADO

Single Audit Report
For the Year Ended June 30, 2012

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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 the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado (County), as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 29, 2013. Our report was modified to include a reference to other auditors. We conducted our audit in accordance with 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. 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, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

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 misstatements on a timely basis. A *material weakness* is a deficiency, or 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.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of 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*.

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

This report is intended solely for the information and use of the audit committee, management, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in cursive script that reads "Gallina LLP". The signature is written in black ink and is positioned above the typed name and date.

Roseville, California
March 29, 2013



INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance

We have audited the compliance of the County of El Dorado (County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (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, 2012. 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. Compliance with the requirements of laws, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit. 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 \$801,157 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.

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. Our audit does not provide a legal determination on the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the 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, 2012.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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.

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

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 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.

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 deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

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, 2012, and have issued our report thereon dated March 29, 2013 which contained unqualified opinions 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 performed for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, 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 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 information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, the Board of Supervisors, federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.



Roseville, California
March 29, 2013

COUNTY OF EL DORADO

**Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012**

<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>			
Forestry Research	10.652	09-DG-11272170-063	\$ 42,047
Rural Development, Forestry, and Communities:			
Lake Tahoe Restoration Act	10.672	08-DG-11051900-030	157,273
Subtotal CFDA 10.652 and 10.672			<u>199,320</u>
Lake Tahoe Erosion Control Grant Program	10.690	09-DG-11051900-018	259,652
Lake Tahoe Erosion Control Grant Program	10.690	10-DG-11051900-027	668,782
Lake Tahoe Erosion Control Grant Program	10.690	11-DG-11051900-031	49,096
Subtotal CFDA 10.690			<u>977,530</u>
Subtotal Direct Programs - U.S. Department of Agriculture			<u>1,176,850</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	5,500
FHP - El Dorado County and Alpine County			
"A" and "B" Weed Eradication	10.680	09-0548	14,296
Subtotal CFDA 10.680			<u>19,796</u>
ARRA - Recovery Act of 2009: Wildland Fire Management	10.688	FO9015-09-0550	<u>135,794</u>
Subtotal passed through California Department of Food and Agriculture			<u>155,590</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	08-85437-03	234,814
Special Supplemental Nutrition Program WIC	10.557	11-10461-01	588,757
Subtotal passed through CHHS Department of Public Health and CFDA 10.557			<u>823,571</u>
<u>Passed through CHHS Department of Social Services:</u>			
State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A	<u>1,879,332</u>
<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	53,019
Schools and Roads - Grants to States	10.665	N/A	1,028,492
Subtotal passed through California State Controller's Office and CFDA 10.665			<u>1,081,511</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Agriculture (Continued)			
<u>Passed through CHHS Department of Aging:</u>			
Senior Farmers Market Nutrition Program	10.576	AP-1011-29	\$ 5,000
Senior Farmers Market Nutrition Program	10.576	AP-1112-29	5,000
Subtotal passed through CHHS Department of Aging and CFDA 10.576 (see Note 7)			<u>10,000</u>
Total U.S. Department of Agriculture			<u>\$ 5,126,854</u>
U.S. Department of Housing and Urban Development			
<u>Direct Program:</u>			
Homeless Management Information Systems Technical Assistance	14.261	CA0318B9T250802	<u>7,321</u>
Section 8 Housing Choice Vouchers - Administration	14.871	CA151VO	372,126
Section 8 Housing Choice Vouchers - Project	14.871	CA151VO	<u>2,820,910</u>
Subtotal CFDA 14.871			<u>3,193,036</u>
Subtotal Direct Programs - U.S. Department of Housing and Urban Development			<u>3,200,357</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	59,535
State CDBG: 2008 Business Loan and Microenterprise Assistance	14.228	08-EDEF-5877	448
State CDBG: 2009 Housing Rehabilitation/Acquisition	14.228	09-PTAG-6497	17,602
State CDBG: 2009 Business Loan and Microenterprise Assistance	14.228	09-EDEF-6547	8,817
State CDBG: 2010 Housing Rehabilitation and PIHNC	14.228	10-STBG-6711	<u>46,010</u>
Subtotal CFDA 14.228			<u>132,412</u>
Home Investment Partnerships Program	14.239	10-HOME-6850	10,137
Home Investment Partnerships Program	14.239	11-HOME-6952	<u>25,234</u>
Subtotal CFDA 14.239			<u>35,371</u>
Subtotal passed through State of California Business, Transportation & Housing Agency - Department of Housing and Community Development			<u>167,783</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Housing and Urban Development (Continued)			
<u>Passed through Sacramento Housing Authority:</u>			
Housing Opportunities for Persons with AIDS	14.241	DHA/CS-ELD-01-11	\$ 29,345
Housing Opportunities for Persons with AIDS	14.241	CAHIIF002	<u>9,751</u>
Subtotal passed through Sacramento Housing Authority and CFDA 14.241			<u>39,096</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,407,236</u>
U.S. Department of Interior			
<u>Direct Program:</u>			
Payments in Lieu of Taxes	15.226	N/A	<u>189,175</u>
Total U.S. Department of Interior			<u>\$ 189,175</u>
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-11-SF-0035	39,212
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.580	D-12-SF-0030	<u>37,215</u>
Subtotal CFDA 16.580			<u>76,427</u>
Drug Court Discretionary Grant Program	16.585	2009-DC-BX-0076	3,245
State Criminal Alien Assistance Program (SCAAP)	16.606	2011-AP-BX-0346	58,163
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	2009-DJ-BX-0638	37,437
Edward Byrne Memorial Justice Assistance Grant (JAG) Program	16.738	2011-DJ-BX-2454	<u>23,683</u>
Subtotal CFDA 16.738			<u>61,120</u>
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to Units Of Local Government	16.804	2009-SB-B9-2859	34,359
Equitable Sharing of Federally Forfeited Property	16.999	N/A	<u>209,201</u>
Subtotal Direct Programs - U.S. Department of Justice			<u>442,515</u>
<u>Passed through California Emergency Management Agency:</u>			
Crime Victim Assistance	16.575	VW11300090	86,931
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	16.803	ZO09010090	18,781

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, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Justice (Continued)			
ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program / Grants to States and Territories	16.803	ZP09010090	\$ 93,028
Subtotal CFDA 16.803			<u>111,809</u>
<i>Total - JAG Program Cluster CFDA 16.738, 16.803 and 16.804 \$207,288 (see Note 9)</i>			
Subtotal passed through California Emergency Management Agency			<u>198,740</u>
Total U.S. Department of Justice			<u>\$ 641,255</u>
U.S. Department of Labor			
<u>Passed through State of California Employment Development Department via Golden Sierra Job Training Agency:</u>			
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	17.258	K074139-01	7,575
WIA Adult Program	17.258	K178658-05	121,841
WIA Adult Program	17.258	K282473-02	168,407
ARRA - WIA Adult Program	17.258	R9070535-02	2,047
Subtotal CFDA 17.258			<u>299,870</u>
WIA Youth Activities	17.259	K282473-02	194,322
WIA Youth Activities	17.259	K178658-05	93,934
Subtotal CFDA 17.259			<u>288,256</u>
WIA Dislocated Worker Formula Grants	17.278	K282473-02	<u>254,856</u>
<i>Total - WIA Cluster (see Note 9)</i>			<u>842,982</u>
WIA Dislocated Workers	17.260	K074139-01	29,231
WIA Dislocated Workers	17.260	K178658-05	109,494
ARRA - WIA Dislocated Workers	17.260	R9070535-02	10,903
ARRA - WIA Dislocated Workers	17.260	K178658-03	25,526
Subtotal CFDA 17.260			<u>175,154</u>
Subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency			<u>1,018,136</u>
Total U.S. Department of Labor			<u>\$ 1,018,136</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, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Transportation			
<u>Direct Programs:</u>			
Airport Improvement Program	20.106	FAA 3-06-0188-13	\$ 13,146
Airport Improvement Program	20.106	FAA 3-06-0093-08	2,772
Subtotal Direct Programs - U.S. Department of Transportation and CFDA 20.106			<u>15,918</u>
<u>Passed through</u>			
<u>State of California Business, Transportation & Housing Agency - California Department of Transportation (Caltrans):</u>			
Highway Planning and Construction	20.205	CMLN-5925 (102)	1,309,310
Highway Planning and Construction	20.205	ESPLSECM-5925 (071)	533,520
Highway Planning and Construction	20.205	HSIPL-5925 (061)	1,702
Highway Planning and Construction	20.205	HRRRL-5925 (056)	5,833
Highway Planning and Construction	20.205	HSIPL-5925 (082)	52,441
Highway Planning and Construction	20.205	HSIPL-5925 (092)	43,476
Highway Planning and Construction	20.205	HSIPL-5925 (083)	52,375
Highway Planning and Construction	20.205	BRLS-5925 (030)	1,435,738
Highway Planning and Construction	20.205	HSIPL-5925 (060)	551,378
Highway Planning and Construction	20.205	BRLS-5925 (046)	120,941
Highway Planning and Construction	20.205	BRLS-5925 (050)	117,744
Highway Planning and Construction	20.205	BRLS-5925 (051)	23,206
Highway Planning and Construction	20.205	BRLO-5925 (054)	29,873
Highway Planning and Construction	20.205	BRLO-5925 (053)	124,756
Highway Planning and Construction	20.205	BRLO-5925 (097)	55,600
Highway Planning and Construction	20.205	BRLO-5925 (064)	265,113
Highway Planning and Construction	20.205	BRLS-5925 (086)	119,991
Highway Planning and Construction	20.205	BRLO-5925 (093)	67,584
Highway Planning and Construction	20.205	BRLO-5925 (095)	16,988
Highway Planning and Construction	20.205	BRLO-5925 (091)	41,619
Highway Planning and Construction	20.205	BRLO-5925 (098)	6,901
Highway Planning and Construction	20.205	BRLS-5925 (096)	2,997
Highway Planning and Construction	20.205	BRLO-5925 (094)	70,346
Highway Planning and Construction	20.205	BRLO-5925 (090)	4,961
Highway Planning and Construction	20.205	BPMP-5925 (106)	98
Highway Planning and Construction	20.205	BPMP-5925 (105)	98
Highway Planning and Construction	20.205	BPMP-5925 (104)	162
Highway Planning and Construction	20.205	BPMP-5925 (107)	111
Highway Planning and Construction	20.205	BRLO-5925 (108)	193
Highway Planning and Construction	20.205	BRLS-5925 (112)	43
Highway Planning and Construction	20.205	BRLO-5925 (103)	482
Highway Planning and Construction	20.205	CML-5925 (063)	327,221
Highway Planning and Construction	20.205	CML-5925 (062)	111,362
Subtotal passed through State of California Business, Transportation & Housing Agency - Caltrans and CFDA 20.205			<u>5,494,163</u>
Total U.S. Department of Transportation			\$ 5,510,081

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

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: Teens Make a Difference @ the Library	45.310	40-7770	\$ 6,048
Grants to States: California's Family Place Library Program - Implementation	45.310	40-7709	<u>2,078</u>
Subtotal passed through California State Library and CFDA 45.310			<u>8,126</u>
Total U.S. Institute of Museum and Library Services			<u>\$ 8,126</u>
U.S. Department of Energy			
<u>Passed through CHHS Department of Community Services and Development:</u>			
Weatherization Assistance for Low-Income Persons	81.042	09C-1758	12,139
Weatherization Assistance for Low-Income Persons	81.042	11C-1807	<u>4,220</u>
Subtotal passed through CHHS Department of Community Services and Development and CFDA 81.042			<u>16,359</u>
<u>Passed through California Energy Commission:</u>			
ARRA - Energy Efficiency and Conservation Block Grant Program	81.128	CBG-09-177	<u>729,734</u>
Total U.S. Department of Energy			<u>\$ 746,093</u>
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	<u>86,829</u>
Total U.S. Election Assistance Commission			<u>\$ 86,829</u>
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-1112-29	3,134
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1112-29	23,811
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1112-29	13,351
National Family Caregiver Support, Title III, Part E	93.052	AP-1112-29	<u>98,160</u>
Subtotal CFDA 93.041, 93.042, 93.043 and 93.052			<u>138,456</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
<i>Aging Cluster:</i>			
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1112-29	\$ 233,489
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1112-29	412,730
Nutrition Services Incentive Program	93.053	AP-1112-29	103,015
<i>Total - Aging Cluster (see Note 9)</i>			<u>749,234</u>
Subtotal passed through CHHS Department of Aging			<u>887,690</u>
<i>Total - passed through CHHS Department of Aging, including CFDA 10.576 and 93.778 totals \$1,021,892 (see Note 7)</i>			
<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	4,004
<u>Passed through Sacramento County Department of Human Assistance:</u>			
HIV Emergency Relief Project Grants	93.914	7275-07/12-709 A-4&5	144,831
<u>Passed through CHHS Department of Child Support Services:</u>			
Child Support Enforcement	93.563	1004-CA4004	3,338,745
<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	10B-5608	24,943
LIHEAP - Weatherization	93.568	11B-5708	496,763
LIHEAP - ECIP	93.568	11B-5708	632,205
Subtotal CFDA 93.568			<u>1,153,911</u>
Community Services Block Grant	93.569	11F-4210	121,872
Community Services Block Grant	93.569	12F-4409	123,448
Subtotal CFDA 93.569			<u>245,320</u>
Subtotal Passed through CHHS Department of Community Services and Development			<u>1,399,231</u>
<u>Passed through CHHS Department of Public Health:</u>			
Public Health Emergency Preparedness - Bioterrorism	93.069	EPO10-10	94,133
Public Health Emergency Preparedness - Bioterrorism	93.069	EPO11-10	68,872
Public Health Emergency Preparedness - City Readiness	93.069	EPO10-10	71,636
Public Health Emergency Preparedness - City Readiness	93.069	EPO11-10	5,422

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, 2012

<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)			
Public Health Emergency Preparedness - H1N1 Phase 1, Area 1	93.069	EPO PHER-10	\$ 49
Public Health Emergency Preparedness - H1N1 Phase 2, Area 1	93.069	EPO PHER-10	58
Public Health Emergency Preparedness - H1N1 Phase 1, Area 2	93.069	EPO PHER-10	25
Subtotal CFDA 93.069			<u>240,195</u>
Immunization Cooperative Agreements	93.268	11-10530	62,410
National Bioterrorism Hospital Preparedness Program	93.889	EPO10-10	30,024
National Bioterrorism Hospital Preparedness Program	93.889	EPO11-10	179,946
Subtotal CFDA 93.889			<u>209,970</u>
Maternal and Child Health Services Block Grant to the States	93.994	201109-FY11/12	87,906
Subtotal passed through CHHS Department of Public Health			<u>600,481</u>
<u>Passed through CHHS Department of Mental Health:</u>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	37,301
Block Grants for Community Mental Health Services	93.958	N/A	133,201
Subtotal passed through CHHS Department of Mental Health			<u>170,502</u>
<u>Passed through CHHS Department of Social Services:</u>			
Guardianship Assistance	93.090	N/A	33,694
Guardianship Assistance - Admin	93.090	N/A	930
Subtotal CFDA 93.090			<u>34,624</u>
Promoting Safe and Stable Families	93.556	N/A	97,641
Subtotal CFDA 93.090 and 93.556			<u>132,265</u>
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A	2,950,454
Temporary Assistance for Needy Families - Administration	93.558	N/A	4,476,797
Temporary Assistance for Needy Families - Administration Fraud Incentive	93.558	N/A	12,989
Subtotal CFDA 93.558			<u>7,440,240</u>
Refugee and Entrant Assistance			
State Administered Programs - Administration	93.566	N/A	921
Community-Based Child Abuse Prevention Grants	93.590	N/A	9,552
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	141,488
Subtotal CFDA 93.566, 93.590 and 93.645			<u>151,961</u>
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A	37,599
Foster Care Title IV-E	93.658	N/A	1,606,142
Foster Care Title IV-E - Administration	93.658	N/A	1,243,497
Subtotal CFDA 93.658			<u>2,887,238</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, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
Adoption Assistance	93.659	N/A	\$ 1,206,308
Adoption Assistance - Administration	93.659	N/A	86,071
Subtotal CFDA 93.659			<u>1,292,379</u>
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	198,704
Social Service Block Grant - Title XX CC	93.667	N/A	85,530
Social Service Block Grant - Title XX	93.667	N/A	192,909
Subtotal CFDA 93.667			<u>477,143</u>
Chafee Foster Care Independence Program	93.674	N/A	56,741
Subtotal passed through CHHS Department of Social Services			<u>12,437,967</u>
<u>Passed through CHHS Department of Health Care Services:</u>			
Children's Health Insurance Program (CHIP)	93.767	037-162-P-R2010	35,115
Medical Assistance Program: Child Health Administration	93.778	201109-FY11/12	181,698
Medical Assistance Program: Maternal Child Health	93.778	201109-FY11/12	177,801
Medical Assistance Program: Child Health Disability Prevention	93.778	El Dorado 2011	192,799
Medical Assistance Program: Child Health Diagnostic	93.778	CCS 11-06	13,160
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities FY 2010-2011	93.778	09-086018	53,618
Medical Assistance Program: Medicaid; Title XIX - Senior Day Care FY 2010-2011	93.778	09-086018	2,941
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities	93.778	09-086018	42,680
Medical Assistance Program: Medicaid; Title XIX - Senior Day Care	93.778	09-086018	1,762
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management FY 2009-2010	93.778	09-0712	293,895
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management Linkages FY 2009-2010	93.778	09-0712	18,789
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management FY 2010-2011	93.778	09-0712	232,911
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management	93.778	09-0712	138,084
Subtotal passed through CHHS Department of Health Care Services			<u>1,385,253</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	1,074,061
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A	1,960,731

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Health and Human Services (Continued)			
Medical Assistance Program: IHSS Public Authority	93.778	N/A	\$ 278,824
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			<u>3,313,616</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-1112-35	<u>124,202</u>
<u>Passed through California Department of Veterans Affairs:</u>			
Medical Assistance Program: Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A	<u>3,177</u>
Subtotal CFDA 93.778			<u>4,791,133</u>
<u>Passed through CHHS Department of Alcohol and Drug Programs:</u>			
Block Grant for Prevention and Treatment of Substance Abuse	93.959	10-NNA09-V1	560,576
Block Grant for Prevention and Treatment of Substance Abuse	93.959	10-NNA09-V2	<u>376,455</u>
Subtotal passed through CHHS Department of Alcohol and Drug Programs and CFDA 93.959			<u>937,031</u>
Total U.S. Department of Health and Human Services			<u>\$ 24,746,730</u>
U.S. Department of Homeland Security			
<u>Passed through California Emergency Management Agency:</u>			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-1646-DR-CA Cal EMA #017-00000 2011-0048	40,031
Emergency Management Performance Grant	97.042	Cal EMA #017-00000	158,892
Homeland Security Grant Program	97.067	2009-0019 Cal EMA #017-00000	281,036
Homeland Security Grant Program	97.067	2010-0085 Cal EMA #017-00000	202,456
Homeland Security Grant Program	97.067	2011-SS-0077 Cal EMA #017-00000	9,670
Subtotal CFDA 97.067			<u>493,162</u>
Subtotal passed through California Emergency Management Agency			<u>692,085</u>
Total U.S. Department of Homeland Security			<u>\$ 692,085</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 42,172,600</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

<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	\$ 2,285,609
Home Investment Partnerships Program	14.239	N/A	<u>4,014,077</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 6,299,686</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>1,635</u>
Total U.S. Department of Health and Human Services			<u>\$ 1,635</u>
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 5)			<u>\$ 6,301,321</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			<u><u>\$ 48,473,921</u></u>

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COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2012

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 \$801,157 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, and 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.

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 of \$10,000 are reported at the value of coupons distributed.

NOTE 3: **RELATIONSHIP TO FINANCIAL STATEMENTS**

The expenditures reported in the accompanying Schedule agree, in all material respects, to the associated expenditures reported within the County's fund financial statements. Specifically, with the exception of federal award expenditures reported on 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, 2012

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:

CFDA	Program	Amount
14.241	Housing Opportunities for Persons with AIDS	\$ 37,818
16.803	Recovery Act - Edward Byrne Memorial JAG/Grants to States	8,754
93.658	Foster Care Title IV-E (Maintenance Payments)	779,501
93.659	Adoption Assistance	78,774
93.667	Social Services Block Grant	198,704
93.778	Medical Assistance Program	62,968
93.889	National Bioterrorism Hospital Preparedness Program	87,857
93.914	HIV Emergency Relief Project Grants	137,583
93.959	Block Grants for Prevention and Treatment of Substance Abuse	337,180
97.067	Homeland Security Grant Program	95,187
	TOTAL	<u><u>\$ 1,824,326</u></u>

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, 2012:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments a)	New Loans b)	Amount Outstanding June 30, 2012
14.228	Community Development Block Grants/State's Program	\$ 2,285,609	\$ 44,918	\$ 58,325	\$ 2,299,016
14.239	Home Investment Partnerships Program	4,014,077	-	-	4,014,077
93.558	Temporary Assistance for Needy Families	1,635	469	-	1,166
	TOTAL	<u><u>\$ 6,301,321</u></u>	<u><u>\$ 45,387</u></u>	<u><u>\$ 58,325</u></u>	<u><u>\$ 6,314,259</u></u>

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

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

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

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.

NOTE 7: DEPARTMENT OF AGING FEDERAL/STATE SHARE

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

<u>CFDA</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
10.576	AP-1011-29 (SFMNP)	\$ 5,000	\$ -
10.576	AP-1112-29 (SFMNP)	5,000	-
93.041	AP-1112-29 (VII Chapter 3)	3,134	-
93.042	AP-1112-29 (VII Chapter 2)	23,811	-
93.043	AP-1112-29 (III Part D)	13,351	-
93.044	AP-1112-29 (III Part B)	233,489	-
93.045	AP-1112-29 (III Part C-1)	276,554	20,208
93.045	AP-1112-29 (III Part C-2)	136,176	18,175
93.052	AP-1112-29 (III Part E)	98,160	-
93.053	AP-1112-29 (C-1)	41,447	-
93.053	AP-1112-29 (C-2)	61,568	-
93.778	MS-1112-35 (MSSP)	124,202	124,202
*OVRI	AP-1112-29	-	11,520
		<u>\$ 1,021,892</u>	<u>\$ 174,105</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 \$11,520.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2012:

Program	Contract	State Expenditures
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X10-5925(088)	\$ 241,870
RSTP Exchange	X11-5925(101)	34,651
RSTP Exchange	X11-5925(101)	37,255
State Match	X10-5925(088)	44,590
State Match	X09-5925(068)	21,071
Subtotal		<u>379,437</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X11-6157(041)	37,112
RSTP Exchange	X09-6157(036)	531,893
RSTP Exchange	X08-6157(033)	49,391
		<u>618,396</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X04-6125(017)	54,799
RSTP Exchange	X05-6125(019)	72,396
RSTP Exchange	X00-6125(012)	9,575
Subtotal		<u>136,770</u>
TOTAL		<u>\$ 1,134,603</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2012

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>JAG Program Cluster:</u>		
16.738	Edward Byrne Memorial Justice Assistance Grant (JAG) Program	\$ 61,120
16.803	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories	111,809
16.804	ARRA - Recovery Act - Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	34,359
	TOTAL	<u>\$ 207,288</u>
<u>WIA Cluster:</u>		
17.258	WIA Adult Program	\$ 297,823
17.258	ARRA - WIA Adult Program	2,047
17.259	WIA Youth Activities	288,256
17.278	WIA Dislocated Worker Formula Grant	254,856
	TOTAL	<u>\$ 842,982</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	\$ 233,489
93.045	Special Programs for the Aging Title III, Part C Nutrition Services	412,730
93.053	Nutrition Services Incentive Program	103,015
	TOTAL	<u>\$ 749,234</u>

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COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|--|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 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: | Unqualified |
| 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

- | | |
|------------------------|---|
| 10.561 | State Administrative Matching Grants for Supplemental Nutrition Assistance Program (SNAP) |
| 14.239 | Home Investment Partnerships Program |
| 17.258, 17.259, 17.278 | Workforce Investment Act (WIA) Cluster |
| 20.205 | Highway Planning and Construction |
| 93.558 | Temporary Assistance for Needy Families (TANF) |
| 93.563 | Child Support Enforcement |
| 93.658 | Foster Care – Title IV-E |

- | | |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$ 1,454,218 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No |

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2012

Section 2

Financial Statement Findings

None Reported

Section 3

Federal Award Findings and Questioned Costs

None reported

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

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COUNTY OF EL DORADO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2012

There were no findings or questioned costs for the year ended June 30, 2011.