

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED JUNE 30, 2018



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COUNTY OF EL DORADO
SINGLE AUDIT REPORT
For The Year Ended June 30, 2018

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COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2018

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? Yes X 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
20.205, 20.219	Highway Planning and Construction (Federal-Aid Highway Program) Cluster
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 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)
93.563	Child Support Enforcement
93.658	Foster Care – Title IV-E
97.036	Disaster Grants – Public Assistance (Presidentially Declared Disasters)

Dollar threshold used to distinguish between type A and type B programs: \$1,985,477

Auditee qualified as low-risk auditee? X Yes No

SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit did not disclose any significant deficiencies, material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated March 18, 2019 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.

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

Finding reference number: SA2018-001 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: California Department of Finance

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 subsequent to 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, 2017 until March 8, 2018.

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

Cause: County staff were unaware of the reporting requirement until February 2018 and by then was already late in filing the reports for the period ending December 31, 2017.

Identification as a repeat finding: Yes, since 2017.

Recommendation: The County should develop procedures to ensure compliance with all grant reporting requirements.

View of Responsible Officials and Planned Corrective Actions:

This finding was noted in the 2017 SEFA audit and the Corrective Action Plan has since been implemented. The report for the period ending December 31, 2018 was filed timely 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: SA2018-002 Timeliness of Reimbursements

CFDA number: 20.205; 20.219

CFDA Title: Highway Planning and Construction

Name of Federal Agency: Department of Transportation

Federal Award Identification Numbers: CMLN-5925(141); CML-5925 (131); CML-5925 (125); CML-5925 (144); CML-5925 (145); HSIPL-5925 (147); BRLS-5925 (126); BRLS-5925 (050); BRLS-5925 (051); BRLS-5925 (086); BRLO-5925 (098); BRLS-5925 (096); BRLO-5925 (094); BRLO-5925 (090); BPMP-5925 (105); BRLO-5925 (109); BRLO-5925 (108); BRLS-5925 (112); BRLO-5925 (103); BRLO-5925 (111); BRLO-5925 (110); CML-5925 (130); CML-5925 (129); CML-5925 (132); STPL-5925 (164); STPL-5925 (161); STPL-5925 (160); 0317000310L-N CA2017-2 ER 32L0(090); 0317000310L-N CA2017-2 ER 32L0(092); 0317000249L-N CA2017-2 ER 32L0(034); 0317000307L-N CA2017-2 ER 32L0(089); RT-09-007

Name of pass-through Entity: California State Transportation Agency – California Department of Transportation; California Natural Resources Agency – Department of Parks and Recreation

Criteria: The Program Supplement's Special Covenants or Remarks for the California Department of Transportation (CalTrans) projects require recipient agencies to submit invoices at least once every six months commencing after the funds are encumbered for each phase by the execution of the Program Supplement Agreement or by the State's approval of an applicable Finance Letter. If no costs have been invoiced for a six-month period, recipient agencies must submit, for each phase, a written explanation of the absence of project activity. Otherwise, the project becomes inactive and is listed on the CalTrans website as an inactive project and is at risk of being defunded.

Condition: We noted that the County did not submit invoices to the State for reimbursement at least once every six months across the forty-eight projects. Specifically, we noted the following:

- Payroll charges incurred in September 2017 were not invoiced until six months after they were incurred for nine projects.
- Payroll charges incurred in September 2017 were not invoiced until a year or more after they were incurred for eighteen projects.
- Payroll charges incurred in September 2017 have not been invoiced to date for one project.
- Payroll charges incurred in February 2018 were not invoiced until six months after they were incurred for sixteen projects.
- Two expenditures incurred in May and June 2018 have not been invoiced to date for one project.
- Three expenditures incurred from September 2017 through December 2017 were not invoiced until October 2018 for one project.
- Three expenditures incurred from December 2017 through March 2018 were not invoiced until January 2019 for one project.
- Three expenditures incurred from September 2017 through December 2017 were not invoiced until October 2018 for another project.
- Two expenditures incurred in July and August 2017 were not invoiced until July 2018 for one project.
- Two expenditures incurred in September 2017 were not invoiced until May 2018 for one project.
- Expenditures incurred from June 2017 through June 2018 were not invoiced until October 2018 for one project.
- Expenditures incurred from July 2017 through June 2018 were not invoiced until October 2018 for one project.

We also noted that there was one project listed on the State's website as inactive as of March 14, 2019, although the project had incurred expenditures during fiscal year 2018.

Effect: The County is not in compliance with the terms of the Program Supplement's Special Covenants or Remarks for the projects.

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

Cause: We understand the delay in submitting the invoices was due to the conversion of the County-wide financial system which went live on January 1, 2018. During the conversion, the County's system that supported the County's Capital Improvement (CIP) Program did not work with the new financial system. Furthermore, the delay was also due to key personnel retiring from the Department during the year.

Recommendation: The County must develop procedures to ensure that invoices are submitted every six months for each project, or the required written explanation is provided to the grantor.

View of Responsible Officials and Planned Corrective Actions:

During Fiscal Year 2017/2018 there were invoices that were delayed. The El Dorado County, Community Development Services Department of Transportation Road Fund Indirect Cost rates were not approved until January 18, 2018. No bills could be sent out until the rates were approved by Cal Trans. The new County-wide Financial System (Tyler Munis - FENIX) went live on January 1, 2018, which brought challenges because there was a manual interface that was needed to get data into the format to be able to bill. The fiscal year did not officially close until October 2018 to be able to bill for costs through June 30, 2018. The Legacy systems that support the Capital Improvement Program (CIP) did not work with the new financial system. The Project Billing Module in Tyler Munis - FENIX, which is designed to support the CIP projects were delayed and still have not been implemented. The County-Wide time entry system, KRONOS did not go live until December 2018. KRONOS is the only system that talks to FENIX in order to be able to pull labor hours to bill project costs out of FENIX. In addition to the above, key personnel retired from CDS.

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

Contact person: Becky Morton, Chief Fiscal Officer

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

Finding reference number: SA2018-003 Project Closeout

CFDA number: 20.205

CFDA Title: Highway Planning and Construction

Name of Federal Agency: *Department of Transportation*

Federal Award Identification Number: 0317000324L-N CA2017-2 ER 32L0(102)

Name of pass-through Entity: California State Transportation Agency – California Department of Transportation

Criteria: The Program Supplement's Special Covenants or Remarks for the California Department of Transportation (CalTrans) projects require that recipient agencies submit the final report documents that collectively constitute a "Report of Expenditures" within 6 months of project completion.

Condition: We noted that the County submitted the final report documents and "Report of Expenditures" in February 2019 for a project that was completed in June 2018.

Effect: The County is not in compliance with the terms of the Program Supplement's Special Covenants or Remarks for the grant.

Cause: We understand the delay in submitting the final report documents was due to the conversion of the County-wide financial system which went live on January 1, 2018. During the conversion, the County's system that supported the County's Capital Improvement (CIP) Program did not work with the new financial system. Furthermore, the delay was also due to key personnel retiring from the Department during the year.

Recommendation: The County must ensure that the final report of expenditures is provided to CalTrans within six months of project completion. In the event delays cannot be avoided, communication should be made to CalTrans.

View of Responsible Officials and Planned Corrective Actions:

During Fiscal Year 2017/2018 there were invoices that were delayed. The El Dorado County, Community Development Services Department of Transportation Road Fund Indirect Cost rates were not approved until January 18, 2018. No bills could be sent out until the rates were approved by Cal Trans. The new County-wide Financial System (Tyler Munis - FENIX) went live on January 1, 2018, which brought challenges because there was a manual interface that was needed to get data into the format to be able to bill. The fiscal year did not officially close until October 2018 to be able to bill for costs through June 30, 2018. The Legacy systems that support the Capital Improvement Program (CIP) did not work with the new financial system. The Project Billing Module in Tyler Munis - FENIX, which is designed to support the CIP projects were delayed and still have not been implemented. The County-Wide time entry system, KRONOS did not go live until December 2018. KRONOS is the only system that talks to FENIX in order to be able to pull labor hours to bill project costs out of FENIX. In addition to the above, key personnel retired from CDS.

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

Contact person: Becky Morton, Chief Fiscal Officer

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

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	13-DG-11051900-029		\$ 799,038
Community Facilities Loans and Grants	10.766	04-009-946000511		<u>1,170,529</u>
Subtotal Direct Programs - U.S. Department of Agriculture				<u>1,969,567</u>
<u>Passed through California Health & Human Services Agency (CHHS)</u>				
<u>Department of Public Health:</u>				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	15-10081-A02		863,163
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	16-10168		<u>224,933</u>
Subtotal passed through CHHS Department of Public Health				<u>1,088,096</u>
<u>Passed through CHHS Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A		<u>2,441,702</u>
<i>Subtotal CFDA 10.561: \$2,666,635</i>				
<u>Passed through State of California Department of Finance:</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		<u>683,671</u>
Subtotal passed through California Department of Finance and Subtotal CFDA 10.665				<u>749,241</u>
<u>Passed through California Department of Food and Agriculture:</u>				
Plant and Animal Disease, Pest Control and Animal Care - Glassy Winged Sharpshooter (GWSS) Detection Trapping	10.025	16-0338-SF		67,234
Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Detection Trapping	10.025	17-0154-SF		3,848
Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Detection Trapping	10.025	16-0694-SF		10,833
Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Detection Trapping	10.025	17-0549-006-SF		30,087
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping	10.025	17-0188		68,069
Plant and Animal Disease, Pest Control and Animal Care - Phytophthora ramorum SOD	10.025	17-0213-002-SF		648
Subtotal CFDA 10.025				<u>180,719</u>
Senior Farmers Market Nutrition Program	10.576	2017-SFMNP		5,000
Forest Health Protection (FHP) - State and Private Forestry Prevention/Eradication of Noxious Weeds	10.680	16-0409-02		<u>30,800</u>
Subtotal passed through California Department of Food and Agriculture				<u>216,519</u>
Total U.S. Department of Agriculture				\$ 6,465,125

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, 2018

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 Commerce				
<u>Direct Program:</u>				
Economic Development Technical Assistance	11.303	ED16SEA3030003		\$ 51,818
Total U.S. Department of Commerce				\$ 51,818
U.S. Department of Housing and Urban Development				
<u>Direct Program:</u>				
Section 8 Housing Choice Vouchers - Administration	14.871	CA151FSH098A016		336,751
Section 8 Housing Choice Vouchers - Project	14.871	CA151FSH098A016		2,722,815
Subtotal CFDA 14.871				3,059,566
Public Housing Family Self-Sufficiency - Administration	14.877	CA151FSH098A016		29,952
Subtotal Direct Programs - U.S. Department of Housing and Urban Development				3,089,518
<u>Passed through</u>				
<u>State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u>				
Home Investment Partnerships Program	14.239	N/A		289,739
Total U.S. Department of Housing and Urban Development				\$ 3,379,257
U.S. Department of Justice				
<u>Direct Programs:</u>				
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	DDP-D-17-DSF-045788		14,904
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2018-14		10,796
Subtotal Direct Programs - U.S. Department of Justice and Subtotal CFDA 16.U01				25,700
<u>Passed through California Board of State and Community Corrections (BSCC):</u>				
Juvenile Justice and Delinquency Prevention	16.540	BSCC 411-16		33,207
Juvenile Justice and Delinquency Prevention	16.540	BSCC 411-17		19,781
Subtotal passed through BSCC and Subtotal CFDA 16.540				52,988
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Crime Victim Assistance	16.575	KC17 01 0090 Cal OES #017-00000 VW16 35 0090		20,924
Crime Victim Assistance	16.575	Cal OES #017-00000 VW17 36 0090		69,078
Crime Victim Assistance	16.575	Cal OES #017-00000 XC16 01 0090		209,425
Crime Victim Assistance	16.575	Cal OES #017-00000 XE16 01 0090	\$ 157,539	157,539
Crime Victim Assistance	16.575	Cal OES #017-00000		189,772
Subtotal CFDA 16.575			157,539	646,738

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, 2018

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 (Continued)				
<u>Passed through California Governor's Office of Emergency Services (Cal OES): (continued)</u>				
Violence Against Women Formula Grants - Law Enforcement Specialized Units Program	16.588	LE16 03 0090 Cal OES #017-00000		\$ 107,157
Subtotal passed through Cal OES			\$ 157,539	753,895
Total U.S. Department of Justice			\$ 157,539	\$ 832,583
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	K8106175-02		29,691
WIOA Adult Program	17.258	K7102029-01		177,123
Subtotal CFDA 17.258				206,814
WIOA Youth Activities	17.259	K8106175-01		28,840
WIOA Youth Activities	17.259	K7102029-02		92,785
Subtotal CFDA 17.259				121,625
WIOA Dislocated Worker Formula Grants	17.278	K8106175-02		16,614
WIOA Dislocated Worker Formula Grants	17.278	K7102029-01		12,420
Subtotal CFDA 17.278				29,034
<i>Total - WIOA Cluster (see Note 8)</i>				357,473
Subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency				357,473
Total U.S. Department of Labor				\$ 357,473
U.S. Department of Transportation				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	FAA 3-06-0093-009-2013		1,755
Airport Improvement Program	20.106	FAA 3-06-0188-018-2016		3,673
Airport Improvement Program	20.106	FAA 3-06-0093-012-2016		14,563
Airport Improvement Program	20.106	FAA 3-06-0188-017-2016		25,162
Subtotal CFDA 20.106				45,153

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, 2018

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>Direct Programs:</u> (continued)				
<i>Highway Planning and Construction Cluster:</i>				
Highway Planning and Construction	20.205	DTFH68-14-E-00049		\$ 6,161
Highway Planning and Construction	20.205	DTFH68-15-E-00034		109,715
Subtotal Direct Programs - U.S. Department of Transportation				161,029
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of Transportation (Caltrans):</u>				
Highway Planning and Construction	20.205	CMLN-5925(141)		246,358
Highway Planning and Construction	20.205	CML-5925 (131)		46,884
Highway Planning and Construction	20.205	CML-5925 (125)		36,181
Highway Planning and Construction	20.205	CML-5925 (144)		47,836
Highway Planning and Construction	20.205	CML-5925 (145)		45,687
Highway Planning and Construction	20.205	CML-5925 (149)		15,586
Highway Planning and Construction	20.205	CMSTPL-5925 (163)		13,873
Highway Planning and Construction	20.205	HSIPL-5925 (147)		53,373
Highway Planning and Construction	20.205	BRLS-5925 (126)		18,111
Highway Planning and Construction	20.205	BRLS-5925 (046)		317,349
Highway Planning and Construction	20.205	BRLS-5925 (050)		157,490
Highway Planning and Construction	20.205	BRLS-5925 (051)		304,876
Highway Planning and Construction	20.205	BRLO-5925 (128)		9,416
Highway Planning and Construction	20.205	BRLO-5925 (127)		8,933
Highway Planning and Construction	20.205	BRLO-5925 (143)		410,308
Highway Planning and Construction	20.205	BRLS-5925 (086)		88,779
Highway Planning and Construction	20.205	BRLO-5925 (095)		730,381
Highway Planning and Construction	20.205	BRLO-5925 (091)		9,928
Highway Planning and Construction	20.205	BRLO-5925 (098)		1,908,273
Highway Planning and Construction	20.205	BRLS-5925 (096)		175,059
Highway Planning and Construction	20.205	BRLO-5925 (094)		109,693
Highway Planning and Construction	20.205	BRLO-5925 (090)		408,575
Highway Planning and Construction	20.205	BPMP-5925 (105)		742,237
Highway Planning and Construction	20.205	BRLO-5925 (109)		162,229
Highway Planning and Construction	20.205	BRLO-5925 (108)		171,914
Highway Planning and Construction	20.205	BRLS-5925 (112)		180,510
Highway Planning and Construction	20.205	BRLO-5925 (103)		239,473
Highway Planning and Construction	20.205	BRLO-5925 (111)		167,244
Highway Planning and Construction	20.205	BRLO-5925 (110)		125,467
Highway Planning and Construction	20.205	BPMP-5925 (123)		45,206
Highway Planning and Construction	20.205	CML-5925 (130)		46,606
Highway Planning and Construction	20.205	CML-5925 (129)		200,402
Highway Planning and Construction	20.205	CML-5925 (132)		134,063
Highway Planning and Construction	20.205	STPL-5925 (164)		62,209
Highway Planning and Construction	20.205	STPL-5925 (161)		30,525

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, 2018

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)				
<i>Highway Planning and Construction Cluster: (continued)</i>				
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of</u>				
<u>Transportation (Caltrans): (continued)</u>				
Highway Planning and Construction	20.205	STPL-5925 (162)		\$ 71,445
Highway Planning and Construction	20.205	STPL-5925 (160)		57,209
Highway Planning and Construction	20.205	0317000323L-N CA2017-2 ER 32L0(101)		22,023
Highway Planning and Construction	20.205	0317000324L-N CA2017-2 ER 32L0(102)		88,563
Highway Planning and Construction	20.205	0317000321L-N CA2017-2 ER 32L0(099)		177,060
Highway Planning and Construction	20.205	0317000310L-N CA2017-2 ER 32L0(090)		1,037,670
Highway Planning and Construction	20.205	0317000312L-N CA2017-2 ER 32L0(092)		67,193
Highway Planning and Construction	20.205	0317000249L-N CA2017-2 ER 32L0(034)		758,176
Highway Planning and Construction	20.205	0317000307L-N CA2017-2 ER 32L0(089)		585,840
Highway Planning and Construction	20.205	0317000322L-N CA2017-2 ACST-ER 32L0(100)		123,291
Subtotal passed through California State Transportation Agency - Caltrans				10,459,504
<i>Subtotal CFDA 20.205: \$10,575,380</i>				
<u>Passed through</u>				
<u>California Natural Resources Agency - Department of Parks and</u>				
<u>Recreation:</u>				
Recreational Trails Program	20.219	RT-09-007		164,088
<i>Total - Highway Planning and Construction Cluster (see Note 8)</i>				10,739,468
<u>Passed through California Office of Traffic Safety:</u>				
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI18005		152,310
Total U.S. Department of Transportation				\$ 10,936,931
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		2,621
Total U.S. Institute of Museum and Library Services				\$ 2,621
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		7,490
Total U.S. Environmental Protection Agency				\$ 7,490

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, 2018

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		\$ 12,011
Total U.S. Department of Energy				\$ 12,011
U.S. Election Assistance Commission				
<u>Passed through California Secretary of State:</u>				
Help America Vote Act Requirements Payments HAVA 251 Polling Place Accessibility Program	90.401	17G26109		9,988
Total U.S. Election Assistance Commission				\$ 9,988
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-1718-29		234,473
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-1718-29		453,939
Nutrition Services Incentive Program (NSIP)	93.053	AP-1718-29		124,990
<i>Subtotal - Aging Cluster per 2 CFR Part 200, Appendix XI (see Note 8)</i>				813,402
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-1718-29		3,309
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1718-29		23,628
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1718-29		12,948
National Family Caregiver Support Title III, Part E	93.052	AP-1718-29		108,072
<i>Total - Aging Cluster as designated by CHHS Department of Aging (see Note 8)</i>				961,359
<i>Subtotal passed through CHHS Department of Aging Total - passed through CHHS Department of Aging, including CFDA 93.778 totals \$1,076,333 (see Note 6)</i>				961,359
<u>Passed through CHHS Department of Child Support Services:</u>				
Child Support Enforcement	93.563	1704CACSES		3,005,963

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, 2018

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	16B-4007	\$	6,777
LIHEAP - ECIP	93.568	17B-3007		419,506
LIHEAP - Weatherization	93.568	17B-3007		264,378
LIHEAP - ECIP	93.568	18B-4007		607,259
LIHEAP - Weatherization	93.568	18B-4007		343,816
Subtotal CFDA 93.568				1,641,736
Community Services Block Grant	93.569	17F-2009		153,888
Community Services Block Grant	93.569	18F-5009		125,956
Subtotal CFDA 93.569				279,844
<i>(477 Cluster part 1 of 2)</i>				
Subtotal Passed through CHHS Department of Community Services and Development				1,921,580
<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 A05	\$	24,193
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Bioterrorism	93.074	EPO 14-10500 A05		189,664
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements - Cities Readiness	93.074	EPO 14-10500 A05		39,035
Subtotal CFDA 93.074			24,193	366,175
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	6 NU52PS004656-01		6,078
Immunization Cooperative Agreements	93.268	17-10315		73,564
Medical Assistance Program: Maternal, Child and Adolescent Health	93.778	2017-09-FY1718		485,238
Maternal and Child Health Services Block Grant to the States	93.994	2017-09-FY1718		105,096
Subtotal passed through CHHS Department of Public Health			24,193	1,036,151
<u>Passed through CHHS Department of Social Services:</u>				
Guardianship Assistance	93.090	N/A		156,540
Guardianship Assistance - Admin	93.090	N/A		3,447
Subtotal CFDA 93.090				159,987

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, 2018

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: (continued)</u>				
Promoting Safe and Stable Families	93.556	N/A	\$ 21,528	\$ 102,156
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A		1,331,831
Temporary Assistance for Needy Families - Administration	93.558	N/A		5,307,278
Subtotal CFDA 93.558				<u>6,639,109</u>
(477 Cluster part 2 of 2)				
Total - 477 Cluster: \$6,918,953 (see Note 8)				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	N/A		310
Community-Based Child Abuse Prevention Grants	93.590	N/A		17,036
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A		128,601
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A		108,294
Foster Care Title IV-E	93.658	N/A	1,027,567	2,812,078
Foster Care Title IV-E - Administration	93.658	N/A		2,318,560
Subtotal CFDA 93.658			<u>1,027,567</u>	<u>5,238,932</u>
Adoption Assistance	93.659	N/A	198,169	2,239,371
Adoption Assistance - Administration	93.659	N/A		148,286
Subtotal CFDA 93.659			<u>198,169</u>	<u>2,387,657</u>
Social Services Block Grant - Title XX	93.667	N/A		192,909
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	163,939	163,939
Subtotal CFDA 93.667			<u>163,939</u>	<u>356,848</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A		48,476
Subtotal passed through CHHS Department of Social Services			<u>1,411,203</u>	<u>15,079,112</u>
<u>Passed through CHHS Department of Health Care Services:</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	083-F1811		1,113
Children's Health Insurance Program	93.767	12-1479		61,604
Medical Assistance Program: Child Health Administration	93.778	12-1479		211,776
Medical Assistance Program: Child Health Disability Prevention	93.778	12-1479		187,978
Medical Assistance Program: Child Health Diagnostic	93.778	12-1479		17,154
Medical Assistance Program - O&E	93.778	326-F1611	62,795	69,772
Medical Assistance Program	93.778	17-94069	248,368	248,368
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA)	93.778	17-94010	-	29,187
Block Grants for Community Mental Health Services	93.958	174-F1810		167,321
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-90055 A05	69,219	294,030
Block Grants for Prevention and Treatment of Substance Abuse	93.959	17-94126	85,932	764,149
Subtotal CFDA 93.959			<u>155,151</u>	<u>1,058,179</u>
Subtotal passed through CHHS Department of Health Care Services			<u>466,314</u>	<u>2,052,452</u>

*Out of the \$29,187 current year expenditures, there was no pass-through to subrecipients. Cumulatively, payments of \$127,482 made to subrecipients were not reported in prior years' pass-through column.

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, 2018

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</u>				
<u>Services via CHHS Department of Social Services:</u>				
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A		\$ 5,131,943
Medical Assistance Program: IHSS Public Authority	93.778	N/A		339,794
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management (TCM) Services to Eligible Medi-Cal Beneficiaries	93.778	09-17EVRGRN		<u>249,060</u>
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services				<u>5,720,797</u>
<u>Medicaid Programs</u>				
<u>Passed through CHHS Department of Aging:</u>				
Medical Assistance Program - Multipurpose Senior Services Program (MSSP) (See Note 6)	93.778	MS-1718-35		114,974
<u>Passed through California Department of Veterans Affairs:</u>				
Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO	93.778	N/A		4,143
<i>Total - CFDA 93.778: \$7,089,387</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		2,695
Food and Drug Administration Research - Voluntary National Retail Food Regulatory Program Standards Grant Program	93.103	G-T-1709-05021		<u>710</u>
Subtotal passed through Association of Food and Drug Officials and Subtotal CFDA 93.103				3,405
Total U.S. Department of Health and Human Services			\$ 1,901,710	\$ 29,899,936
U.S. Department of Homeland Security				
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES #017-00000		17,419
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELA01 DEBRIS REMOVAL)		252,118
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELB03 EMERGENCY PROTECTIVE MEASURES)		40,011
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELB39 EMERGENCY PROTECTIVE MEASURES)		8,508
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC12 GRIZZLY FLAT, STRING CANYON, SCIARONI)		403,521
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC16 CABLE ROAD)		383,943

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, 2018

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 Homeland Security (Continued)				
<u>Passed through California Governor's Office of Emergency Services</u>				
<u>(Cal OES): (continued)</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC17 ANGORA CREEK)	\$	117,321
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC04 COSUMNES ROAD #1)		83,250
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC05 COSUMNES ROAD #2)		12,250
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC06 COSUMNES MINE ROAD BRIDGE)		30,000
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC18 KYBURZ DRIVE SLIDE)		6,727
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4301-DR-CA Cal OES ID: 017-00000 (ELELC07 FORT JIM ROAD SINKHOLE AND CULVERT DAMAGE)		14,866
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (ELELA55 DEBRIS REMOVAL)		45,645
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (ELELB22 EMERGENCY PROTECTIVE MEASURES)		4,846
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (ELELC10 PEAVINE RIDGE ROAD)		343,778
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000 (ELELC14 WHITE MEADOWS)		103,398
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELA36 DEBRIS REMOVAL)		148,236
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELB41 EMERGENCY PROTECTIVE MEASURES)		17,008
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC09 MOSQUITO ROAD)		374,834

See accompanying Notes to Schedule of Expenditures of Federal Awards.
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COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

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 Homeland Security (Continued)				
<u>Passed through California Governor's Office of Emergency Services</u>				
<u>(Cal OES): (continued)</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC32 EVELYN WAY)	\$	16,257
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC33 FALLEN LEAF ROAD)		234,811
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC57 FALLEN LEAF CULVERT)		18,470
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC51 TAHOE MOUNTAIN ROAD)		16,008
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC50 TAHOE 13 ROADS)		503,102
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC11 PONY EXPRESS TRAIL SLIPOUT)		121,442
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC34 LAKEVIEW AVENUE CULVERT)		36,385
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4308-DR-CA Cal OES ID: 017-00000 (ELELC13 STARKES GRADE ROAD SLIPOUT)		22,500
Subtotal CFDA 97.036				3,376,654
Emergency Management Performance Grants	97.042	2017-0007 Cal OES #017-00000		162,612
Homeland Security Grant Program	97.067	2015-00078 Cal OES #017-00000	\$ 7,000	127,692
Homeland Security Grant Program	97.067	2016-00102 Cal OES #017-00000	3,604	95,292
Subtotal CFDA 97.067			10,604	222,984
Subtotal passed through Cal OES			10,604	3,762,250
Total U.S. Department of Homeland Security			\$ 10,604	\$ 3,762,250
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 2,069,853	\$ 55,717,483

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, 2018

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: \$3,169,374</i>	14.228	N/A		\$ 3,169,374
Home Investment Partnerships Program <i>Total - CFDA 14.239: \$7,585,433</i>	14.239	N/A		<u>7,295,694</u>
Total U.S. Department of Housing and Urban Development				<u>\$ 10,465,068</u>
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 4)				<u>\$ 10,465,068</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS				<u>\$ 2,069,853</u> <u>\$ 66,182,551</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, 2018

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. The County's financial statements are presented in accordance with accounting principles generally accepted in the United States of America. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200 (2 CFR Part 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

Non-Cash Assistance. The Schedule contains values for the following non-cash assistance, which is not presented in the financial statements:

10.576 Senior Farmers Market Nutrition Program – Coupons in the amount of \$5,000 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 the cash basis, federal award expenditures accounted for under governmental fund types use the modified accrual basis of accounting while those accounted for under proprietary fund types use the accrual basis of accounting. Federal award expenditures that are required to be reported by the federal cognizant agency on the cash basis have been reported on the Schedule on the cash basis. Any differences between the cash and modified accrual basis of accounting for these expenditures are immaterial.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

NOTE 4: LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

The following program loan balances and transactions relating to these programs are included in the County's financial statements. Loans outstanding at the beginning of the year and loans made during the year (if applicable) are included in the federal expenditures presented in the Schedule on pages 6, 7, and 17. Loans with continuing compliance requirements and funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2018:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments	New Loans	Amount Outstanding June 30, 2018
10.766	Community Facilities Loans and Grants	\$ -	\$ -	\$ 1,170,529	\$ 1,170,529
14.228	Community Development Block Grants/State's Program	3,169,374	59,110 a	- b	3,110,264
14.239	Home Investment Partnerships Program	<u>7,295,694</u>	<u>144,547</u> a	<u>282,752</u> b	<u>7,433,899</u>
	TOTAL	<u>\$ 10,465,068</u>	<u>\$ 203,657</u>	<u>\$ 1,453,281</u>	<u>\$ 11,714,692</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 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, 2018

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-1718-29 (VII Chapter 3)	\$ 3,309	\$ -
93.042	AP-1718-29 (VII Chapter 2)	23,628	-
93.043	AP-1718-29 (III Part D)	12,948	-
93.044	AP-1718-29 (III Part B)	234,473	-
93.045	AP-1718-29 (III Part C)	453,939	44,622
93.052	AP-1718-29 (III Part E)	108,072	-
93.053	AP-1718-29 (NSIP)	124,990	-
93.778	MS-1718-35 (MSSP)	114,974	114,974
*OVRI	AP-1718-29	-	21,236
	TOTAL	\$ 1,076,333	\$ 180,832

* The state-only funded grants do not have an applicable CFDA number. The grants funded entirely by the state and included above are the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$21,236.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

NOTE 7: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2018:

Program	Contract	State Expenditures
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X17-5925(159)	\$ 14,571
State Match	X15-5925(135)	2,345
Subtotal		16,916
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X13-6157(048)	(102,634)*
RSTP Exchange	X14-6157(050)	261,924
RSTP Exchange	X15-6157(054)	11,340
RSTP Exchange	X16-6157(058)	8,000
Subtotal		178,630
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X01-6125(007)	2,461
Subtotal		2,461
TOTAL		\$ 198,007

* Adjustment of previously reported State expenditures due to the reallocation of project revenue.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

NOTE 8: 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>WIOA Cluster:</u>		
17.258	WIOA Adult Program	\$ 206,814
17.259	WIOA Youth Activities	121,625
17.278	WIOA Dislocated Worker Formula Grants	<u>29,034</u>
	TOTAL	<u>\$ 357,473</u>
<u>Highway Planning and Construction Cluster:</u>		
20.205	Highway Planning and Construction	\$ 10,575,380
20.219	Recreational Trails Program	<u>164,088</u>
	TOTAL	<u>\$ 10,739,468</u>
<u>Aging Cluster:</u>		
93.044	Special Programs for the Aging – Title III, Part B – GrNants for Supportive Services and Senior Centers	\$ 234,473
93.045	Special Programs for the Aging – Title III, Part C – Nutrition Services	453,939
93.053	Nutrition Services Incentive Program	<u>124,990</u>
	TOTAL – <i>Per 2 CFR Part 200 Appendix XI</i>	<u>\$ 813,402</u>
93.041	Special Programs for the Aging – Title VII, Chapter 3 – Programs for Prevention of Elder Abuse, Neglect, and Exploitation	3,309
93.042	Special Programs for the Aging – Title VII, Chapter 2 – Long Term Care Ombudsman Services for Older Individuals	23,628
93.043	Special Programs for the Aging – Title III, Part D – Disease Prevention and Health Promotion Services	12,948
93.052	National Family Caregiver Support – Title III, Part E	<u>108,072</u>
	TOTAL – <i>Designated by CHHS Department of Aging</i>	<u>\$ 961,359</u>
<u>477 Cluster:</u>		
93.558	Temporary Assistance for Needy Families	\$ 6,639,109
93.569	Community Services Block Grant	<u>279,844</u>
	TOTAL	<u>\$ 6,918,953</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2018

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

NOTE 10: FEDERAL EMERGENCY MANAGEMENT AGENCY (FEMA) PROGRAM

The County included fiscal year 2017 expenditures of \$885,365 in the SEFA dated June 30, 2018, for Disaster Grants – Public Assistance (Presidentially Declared Disasters), CFDA 97.036.



**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, 2018, and have issued our report thereon dated March 18, 2019. Our report included an emphasis of a matter paragraph disclosing the implementation of new accounting principles. Our report also includes a reference to other auditors who audited the component unit financial statements of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC) as described in our report on the County's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

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. 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. However, material weaknesses may exist that have not been identified.

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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*.

We have also issued a separate Memorandum on Internal Control dated March 18, 2019 which is an integral part of our audit and should be read in conjunction with this report.

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.

Mane & Associates

Pleasant Hill, California
March 18, 2019



**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), discretely presented component units, which expended federal awards that are not included in the Schedule of Expenditures of Federal Awards for the year ended June 30, 2018. Our audit, described below, did not include the operations of these component units 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, 2018.

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, 2018. 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.

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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, 2018.

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 SA2018-001, SA2018-002 and SA2018-003. 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 deficiencies in internal control over compliance, as described in the accompanying Schedule of Findings and Questioned Costs as items SA 2018-002 and SA 2018-003 that we consider to be significant deficiencies.

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 discretely presented component units and the remaining fund information of the County as of and for the year ended June 30, 2018 and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 18, 2019, 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.

Maye & Associates

Pleasant Hill, California
March 26, 2019

**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, 2018

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2018			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Law Enforcement Specialized Units Program - LE16 03 0090:</u>						
Grant Term: 01/01/17 - 12/31/17						
Audit Period: 07/01/17 - 12/31/17						
Personal services	\$ 100,943	\$ 100,943	\$ --	\$ 55,524	\$ --	\$ 45,419
Operating expenses	51,633	51,633	--	51,633	--	--
Totals	<u>\$ 152,576</u>	<u>\$ 152,576</u>	<u>\$ --</u>	<u>\$ 107,157</u>	<u>\$ --</u>	<u>\$ 45,419</u>
<u>Victim Witness Assistance Program - VW16 35 0090:</u>						
Grant Term: 07/01/16 - 09/30/17						
Audit Period: 07/01/17 - 09/30/17						
Personal services	\$ 65,530	\$ 65,530	\$ --	\$ 52,377	\$ 13,153	\$ --
Operating expenses	24,656	24,656	--	--	24,656	--
Equipment	38,838	38,838	--	16,701	22,137	--
Totals	<u>\$ 129,024</u>	<u>\$ 129,024</u>	<u>\$ --</u>	<u>\$ 69,078</u>	<u>\$ 59,946</u>	<u>\$ --</u>
<u>Victim Witness Assistance Program - VW17 36 0090:</u>						
Grant Term: 10/01/17 - 09/30/18						
Audit Period: 10/01/17 - 06/30/18						
Personal services	\$ 238,922	\$ 238,922	\$ --	\$ 206,697	\$ 32,225	\$ --
Operating expenses	4,243	4,243	--	2,728	1,070	445
Totals	<u>\$ 243,165</u>	<u>\$ 243,165</u>	<u>\$ --</u>	<u>\$ 209,425</u>	<u>\$ 33,295</u>	<u>\$ 445</u>
<u>Child Advocacy Center Program- KC17 01 0090:</u>						
Grant Term: 04/01/18 - 03/31/19						
Audit Period: 04/01/18 - 06/30/18						
Personal services	\$ 22,531	\$ 22,531	\$ --	\$ 18,604	\$ --	\$ 3,927
Operating expenses	4,779	4,779	--	2,320	--	2,459
Totals	<u>\$ 27,310</u>	<u>\$ 27,310</u>	<u>\$ --</u>	<u>\$ 20,924</u>	<u>\$ --</u>	<u>\$ 6,386</u>
<u>Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-16:</u>						
Grant Term: 10/01/16 - 09/30/17						
Audit Period: 07/01/17 - 09/30/17						
Operating expenses	\$ 33,207	\$ 33,207	\$ --	\$ 33,207	\$ --	\$ --
Totals	<u>\$ 33,207</u>	<u>\$ 33,207</u>	<u>\$ --</u>	<u>\$ 33,207</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-17:</u>						
Grant Term: 10/01/17 - 09/30/18						
Audit Period: 10/01/17 - 06/30/18						
Operating expenses	\$ 19,781	\$ 19,781	\$ --	\$ 19,781	\$ --	\$ --
Totals	<u>\$ 19,781</u>	<u>\$ 19,781</u>	<u>\$ --</u>	<u>\$ 19,781</u>	<u>\$ --</u>	<u>\$ --</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, 2018

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2018			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Mentally Ill Offender Crime Reduction (MIOCR) - 973-15:</u>						
Grant Term: 08/06/15 - 06/30/18						
Audit Period: 07/01/17 - 06/30/18						
Personal services	\$ 202,972	\$ 202,972	\$ --	\$ --	\$ 170,099	\$ 32,873
Operating expenses	32,450	32,450	--	--	15,440	17,010
Equipment	54,000	54,000	--	--	--	54,000
Totals	<u>\$ 289,422</u>	<u>\$ 289,422</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 185,539</u>	<u>\$ 103,883</u>
<u>County Victim Services Program - XC16 01 0090 :</u>						
Grant Term: 07/01/16 - 12/31/19						
Audit Period: 07/01/17 - 06/30/18						
Operating expenses	\$ 157,539	\$ 157,539	\$ --	\$ 157,539	\$ --	\$ --
Totals	<u>\$ 157,539</u>	<u>\$ 157,539</u>	<u>\$ --</u>	<u>\$ 157,539</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Elder Abuse Program - XE16 01 0090 :</u>						
Grant Term: 07/01/16 - 12/31/19						
Audit Period: 07/01/17 - 06/30/18						
Personal services	\$ 208,821	\$ 208,821	\$ --	\$ 190,175	\$ --	\$ 18,646
Operating expenses	9,418	9,418	--	(403) *	--	9,821
Totals	<u>\$ 218,239</u>	<u>\$ 218,239</u>	<u>\$ --</u>	<u>\$ 189,772</u>	<u>\$ --</u>	<u>\$ 28,467</u>

* Adjustment of previously reported Federal share of costs.

**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, 2017 through June 30, 2018

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2017	For the Period July 1, 2017 through June 30, 2018	Cumulative as of June 30, 2018	
Law Enforcement Specialized Units Program - LE16 03 0090:					
Grant Term: 01/01/17 - 12/31/17					
Audit Period: 07/01/17 - 12/31/17					
Personal Services	\$ 180,730	\$ 79,307	\$ 100,943	\$ 180,250	\$ 480
Operating Expenses	82,174	29,102 *	51,633	80,735	1,439
Total Expenditures	262,904	108,409	152,576	260,985	1,919
Less Match County Provided	(65,726)	(19,827) *	(45,419)	(65,246)	(480)
Revenues Earned	\$ 197,178	\$ 88,582	\$ 107,157	\$ 195,739	\$ 1,439
Victim Witness Assistance Program - VW16 35 0090:					
Grant Term: 07/01/16 - 09/30/17					
Audit Period: 07/01/17 - 09/30/17					
Personal Services	\$ 332,028	\$ 263,205	\$ 65,530	\$ 328,735	\$ 3,293
Operating Expenses	24,656	--	24,656	24,656	--
Equipment	38,838	--	38,838	38,838	--
Total Expenditures	395,522	263,205	129,024	392,229	3,293
Less Match County Provided	--	--	--	--	--
Revenues Earned	\$ 395,522	\$ 263,205	\$ 129,024	\$ 392,229	\$ 3,293
Victim Witness Assistance Program - VW17 36 0090:					
Grant Term: 10/01/17 - 09/30/18					
Audit Period: 10/01/17 - 06/30/18					
Personal Services	\$ 278,138	\$ --	\$ 238,922	\$ 238,922	\$ 39,216
Operating Expenses	12,875	--	4,243	4,243	8,632
Equipment	7,067	--	--	--	7,067
Total Expenditures	298,080	--	243,165	243,165	54,915
Less Match County Provided	(12,023)	--	(445)	(445)	(11,578)
Revenues Earned	\$ 286,057	\$ --	\$ 242,720	\$ 242,720	\$ 43,337
Child Advocacy Center Program- KC17 01 0090:					
Grant Term: 04/01/18 - 03/31/19					
Audit Period: 04/01/18 - 06/30/18					
Personal Services	\$ 143,880	\$ --	\$ 22,531	\$ 22,531	\$ 121,349
Operating Expenses	124,870	--	4,779	4,779	120,091
Total Expenditures	268,750	--	27,310	27,310	241,440
Less Match County Provided	(53,750)	--	(6,386)	(6,386)	(47,364)
Revenues Earned	\$ 215,000	\$ --	\$ 20,924	\$ 20,924	\$ 194,076

* Adjusted from previously reported \$38,803 and (\$29,528) to \$29,102 and (\$19,827), respectively to reflect the \$9,701 CalOES disallowed County portion of cost.

**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, 2017 through June 30, 2018

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2017	For the Period July 1, 2017 through June 30, 2018	Cumulative as of June 30, 2018	
Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-16:					
Grant Term: 10/01/16 - 09/30/17					
Audit Period: 07/01/17 - 09/30/17					
Operating Expenses	\$ 149,985	\$ 50,207	\$ 33,207	\$ 83,414	\$ 66,571
Total Expenditures	<u>149,985</u>	<u>50,207</u>	<u>33,207</u>	<u>83,414</u>	<u>66,571</u>
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 149,985</u>	<u>\$ 50,207</u>	<u>\$ 33,207</u>	<u>\$ 83,414</u>	<u>\$ 66,571</u>
Title II - Juvenile Justice and Delinquency Prevention - BSCC 411-17:					
Grant Term: 10/01/17 - 09/30/18					
Audit Period: 10/01/17 - 06/30/18					
Operating Expenses	\$ 149,985	\$ --	\$ 19,781	\$ 19,781	\$ 130,204
Total Expenditures	<u>149,985</u>	<u>--</u>	<u>19,781</u>	<u>19,781</u>	<u>130,204</u>
Less Match County Provided	--	--	--	--	--
Revenues Earned	<u>\$ 149,985</u>	<u>\$ --</u>	<u>\$ 19,781</u>	<u>\$ 19,781</u>	<u>\$ 130,204</u>
Mentally III Offender Crime Reduction (MIOCR) - 973-15:					
Grant Term: 08/06/15 - 06/30/18					
Audit Period: 07/01/17 - 06/30/18					
Personal Services	\$ 904,174	\$ 390,520	\$ 202,972	\$ 593,492	\$ 310,682
Operating Expenses	190,313	45,173	32,450	77,623	112,690
Equipment	244,213	94,500	54,000	148,500	95,713
Total Expenditures	<u>1,338,700</u>	<u>530,193</u>	<u>289,422</u>	<u>819,615</u>	<u>519,085</u>
Less Match County Provided	(388,700)	(134,109)	(103,883)	(237,992)	(150,708)
Revenues Earned	<u>\$ 950,000</u>	<u>\$ 396,084</u>	<u>\$ 185,539</u>	<u>\$ 581,623</u>	<u>\$ 368,377</u>
County Victim Services Program - XC16 01 0090 :					
Grant Term: 07/01/16 - 12/31/19					
Audit Period: 07/01/17 - 06/30/18					
Operating Expenses	\$ 340,798	\$ 167,875	\$ 157,539	\$ 325,414	\$ 15,384
Total Expenditures	<u>340,798</u>	<u>167,875</u>	<u>157,539</u>	<u>325,414</u>	<u>15,384</u>
Less Match County Provided	(68,160)	(68,160)	--	(68,160)	--
Revenues Earned	<u>\$ 272,638</u>	<u>\$ 99,715</u>	<u>\$ 157,539</u>	<u>\$ 257,254</u>	<u>\$ 15,384</u>
Elder Abuse Program - XE16 01 0090 :					
Grant Term: 07/01/16 - 12/31/19					
Audit Period: 07/01/17 - 06/30/18					
Personal Services	\$ 365,837	\$ 81,593	\$ 208,821	\$ 290,414	\$ 75,423
Operating Expenses	134,163	49,562	9,418	58,980	75,183
Total Expenditures	<u>500,000</u>	<u>131,155</u>	<u>218,239</u>	<u>349,394</u>	<u>150,606</u>
Less Match County Provided	(100,000)	(41,522)	(28,467)	(69,989)	(30,011)
Revenues Earned	<u>\$ 400,000</u>	<u>\$ 89,633</u>	<u>\$ 189,772</u>	<u>\$ 279,405</u>	<u>\$ 120,595</u>

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