

**COUNTY OF EL DORADO
SINGLE AUDIT REPORT
JUNE 30, 2014**

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF EL DORADO

Single Audit Report
For the Year Ended June 30, 2014

Table of Contents

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 <i>Government Auditing Standards</i>	1
Independent Auditor’s Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; and Report on the Schedule of Expenditures of Federal Awards Required by OMB Circular A-133	3
Schedule of Expenditures of Federal Awards	7
Notes to Schedule of Expenditures of Federal Awards	17
Schedule of Findings and Questioned Costs	23
Summary Schedule of Prior Audit Findings	27
Supplementary Statements of California Governor’s Office of Emergency Services:	
Statement of Costs Claimed and Accepted	29
Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match	30

THIS PAGE INTENTIONALLY LEFT BLANK



**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of County of El Dorado (County), as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 31, 2015. Other auditors audited the financial statements of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, component units of the County, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

Internal Control Over Financial Reporting

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

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

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

To the Board of Supervisors of
the County of El Dorado

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Roseville, California
March 31, 2015

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

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

Report on Compliance for Each Major Federal Program

We have audited the County of El Dorado's (County) compliance with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2014. 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.

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 \$1,142,418 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.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants 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 OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

To the Board of Supervisors of
the County of El Dorado

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2014.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, we identified a certain deficiency in internal control over compliance, as described in the accompanying schedule of findings and questioned costs as item 2014-001, that we consider to be a significant deficiency.

The County's response to the internal control over compliance finding identified in our audit is 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 OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

To the Board of Supervisors of
the County of El Dorado

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2014, and have issued our report thereon dated March 31, 2015, which contained an unmodified opinion on those financial statements. Our report includes a reference to other auditors. Our audit, described below, did not include the operations of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority because these component units engaged other auditors to perform separate audits in accordance with OMB Circular A-133. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditure of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Supplementary Statements

The Statements of the California Governor's Office of Emergency Services 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.



Roseville, California
March 31, 2015

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Agriculture			
<u>Direct Programs:</u>			
Lake Tahoe Erosion Control Grant Program	10.690	09-DG-11051900-018	\$ 28,481
Lake Tahoe Erosion Control Grant Program	10.690	10-DG-11051900-027	442,624
Lake Tahoe Erosion Control Grant Program	10.690	11-DG-11051900-031	322,504
Lake Tahoe Erosion Control Grant Program	10.690	13-DG-11051900-029	220,765
Lake Tahoe Erosion Control Grant Program	10.690	13-DG-11051900-013	136,642
Subtotal Direct Programs - U.S. Department of Agriculture and Subtotal CFDA 10.690			1,151,016
<u>Passed through California Health & Human Services Agency (CHHS)</u>			
<u>Department of Public Health:</u>			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557	11-10461-02	189,589
Special Supplemental Nutrition Program WIC	10.557	11-10461-03	568,432
Subtotal passed through CHHS Department of Public Health and Subtotal CFDA 10.557			758,021
<u>Passed through CHHS Department of Social Services:</u>			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A	1,951,737
<u>Passed through Texas Southern University:</u>			
Forestry Research	10.652	12-DG-11272170-007	2,841
<u>Passed through California Health and Human Services (CHHS)</u>			
<u>Department of Aging:</u>			
Senior Farmers Market Nutrition Program	10.576	AP-1314-29	5,000
<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	51,000
Schools and Roads - Grants to States	10.665	N/A	829,801
Subtotal passed through California State Controller's Office and Subtotal CFDA 10.665			880,801
<u>Passed through California Department of Food and Agriculture:</u>			
Forest Health Protection (FHP) El Dorado/Alpine Counties Survey and Eradication Project	10.680	12-0229-SF	40,000
Total U.S. Department of Agriculture			\$ 4,789,416
U.S. Department of Defense			
<u>Direct Program:</u>			
Electronic Absentee Systems for Elections	12.217	H98210-12-1-0001	311,676
Total U.S. Department of Defense			\$ 311,676

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, 2014

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			
<u>Direct Program:</u>			
Section 8 Housing Choice Vouchers - Administration	14.871	CA151VO	\$ 303,136
Section 8 Housing Choice Vouchers - Project	14.871	CA151VO	2,893,554
Subtotal Direct Programs - U.S. Department of Housing and Urban Development and Subtotal CFDA 14.871			<u>3,196,690</u>
<u>Passed through</u>			
<u>State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u>			
Community Development Block Grants/State's program and Non Entitlement Grants in Hawaii (State CDBG): Revolving Loan Fund, Housing Rehabilitation	14.228	N/A	6,775
Home Investment Partnerships Program	14.239	11-HOME-6952	332,169
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development and Subtotal CFDA 14.228 & 14.239			<u>338,944</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,535,634</u>
U.S. Department of Interior			
<u>Direct Program:</u>			
Payments in Lieu of Taxes	15.226	N/A	327,838
Total U.S. Department of Interior			<u>\$ 327,838</u>
U.S. Department of Justice			
<u>Direct Programs:</u>			
State Criminal Alien Assistance Program	16.606	2013-H2515-CA-AP	36,562
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2010-DJ-BX-1214	6,949
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-1231	17,579
Subtotal CFDA 16.738			<u>24,528</u>
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	2013-MO-BX-0026	70,742
Equitable Sharing Program (Sheriff)	16.922	N/A	199,918
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.999	DDP-D-14-DSF-25236	33,607
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.999	D-13-SF-0010	36,067
Subtotal CFDA 16.999			<u>69,674</u>
Subtotal Direct Programs - U.S. Department of Justice			<u>401,424</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, 2014

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)			
<u>Passed through California Governor's Office of Emergency Services</u>			
<u>(Cal OES):</u>			
Crime Victim Assistance	16.575	VW13320090	\$ 76,238
Total U.S. Department of Justice			\$ 477,662
U.S. Department of Labor			
<u>Passed through State of California Employment Development Department</u>			
<u>via Golden Sierra Job Training Agency:</u>			
Employment Service/Wagner-Peyser Funded Activities	17.207	K386295-04	16,572
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	17.258	K386295-04	80,236
WIA Adult Program	17.258	K282473-02	10,535
WIA Adult Program	17.258	K386295-01	158,919
WIA Adult Program	17.258	K491016-01	123,805
Subtotal CFDA 17.258			<u>373,495</u>
WIA Youth Activities	17.259	K386295-01	90,202
WIA Youth Activities	17.259	K491016-01	93,160
Subtotal CFDA 17.259			<u>183,362</u>
WIA Dislocated Worker Formula Grants	17.278	K386295-01	159,884
WIA Dislocated Worker Formula Grants	17.278	K282473-02	10,721
WIA Dislocated Worker Formula Grants	17.278	K491016-01	48,998
Subtotal CFDA 17.278			<u>219,603</u>
<i>Total - WIA Cluster (see Note 9)</i>			<u>776,460</u>
Subtotal passed through State of California Employment Development Department via Golden Sierra Job Training Agency			<u>793,032</u>
Total U.S. Department of Labor			\$ 793,032
U.S. Department of Transportation			
<u>Direct Program:</u>			
Airport Improvement Program	20.106	3-06-0093-009-2013	16,698
Subtotal Direct Program - U.S. Department of Transportation and Subtotal CFDA 20.106			<u>16,698</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, 2014

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Transportation (Continued)			
<u>Passed through</u>			
<u>California State Transportation Agency - California Department of</u>			
<u>Transportation (Caltrans):</u>			
<i>Highway Planning and Construction Cluster:</i>			
Highway Planning and Construction	20.205	CMLN-5925 (102)	\$ 64,058
Highway Planning and Construction	20.205	STPL-5925 (114)	73,749
Highway Planning and Construction	20.205	STPL-5925 (116)	125,583
Highway Planning and Construction	20.205	DTFH68-14-E-00049	34,826
Highway Planning and Construction	20.205	SRTSL-5925 (070)	341,043
Highway Planning and Construction	20.205	CML-5925 (125)	1,165
Highway Planning and Construction	20.205	HSIPL-5925 (115)	27,333
Highway Planning and Construction	20.205	HSIPL-5925 (061)	4,292
Highway Planning and Construction	20.205	HRRRL-5925 (056)	961,314
Highway Planning and Construction	20.205	HSIPL-5925 (082)	35,793
Highway Planning and Construction	20.205	HSIPL-5925 (092)	13,500
Highway Planning and Construction	20.205	HSIPL-5925 (083)	2,879
Highway Planning and Construction	20.205	BRLS-5925 (030)	16,562
Highway Planning and Construction	20.205	HSIPL-5925 (060)	4,040
Highway Planning and Construction	20.205	BRLS-5925 (046)	359,496
Highway Planning and Construction	20.205	BRLS-5925 (050)	43,544
Highway Planning and Construction	20.205	BRLS-5925 (051)	30,623
Highway Planning and Construction	20.205	BRLO-5925 (054)	672,896
Highway Planning and Construction	20.205	BRLO-5925 (053)	27,455
Highway Planning and Construction	20.205	BRLO-5925 (097)	56,614
Highway Planning and Construction	20.205	BRLO-5925 (066)	54,473
Highway Planning and Construction	20.205	BRLS-5925 (086)	33,175
Highway Planning and Construction	20.205	BRLO-5925 (093)	57,067
Highway Planning and Construction	20.205	BRLO-5925 (095)	170,801
Highway Planning and Construction	20.205	BRLO-5925 (091)	86,311
Highway Planning and Construction	20.205	BRLO-5925 (098)	68,658
Highway Planning and Construction	20.205	BRLS-5925 (096)	39,661
Highway Planning and Construction	20.205	BRLO-5925 (094)	46,794
Highway Planning and Construction	20.205	BRLO-5925 (090)	234,847
Highway Planning and Construction	20.205	BPMP-5925 (106)	385,856
Highway Planning and Construction	20.205	BPMP-5925 (105)	5,374
Highway Planning and Construction	20.205	BPMP-5925 (104)	610
Highway Planning and Construction	20.205	BPMP-5925 (107)	7,962
Highway Planning and Construction	20.205	BRLO-5925 (109)	30,335
Highway Planning and Construction	20.205	BRLO-5925 (108)	28,782
Highway Planning and Construction	20.205	BRLS-5925 (112)	31,636
Highway Planning and Construction	20.205	BRLO-5925 (103)	42,350
Highway Planning and Construction	20.205	BRLO-5925 (111)	55,340
Highway Planning and Construction	20.205	BRLO-5925 (110)	57,640
Highway Planning and Construction	20.205	BPMP-5925 (123)	3,351
Highway Planning and Construction	20.205	BPMP-5925 (124)	45
Highway Planning and Construction	20.205	CML-5925 (062)	1,797
Subtotal CFDA 20.205			4,339,630

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, 2014

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	Federal Expenditures
U.S. Department of Transportation (Continued)			
<u>Passed through</u>			
<u>California State Transportation Agency - California Department of</u>			
<u>Transportation (Caltrans): (continued)</u>			
Recreational Trails Program	20.219	RT-09-007	\$ 18,631
<i>Total - Highway Planning and Construction Cluster</i> (see Note 9)			<u>4,358,261</u>
Subtotal passed through California State Transportation Agency - Caltrans			<u>4,358,261</u>
Total U.S. Department of Transportation			<u>\$ 4,374,959</u>
U.S. Department of the Treasury			
<u>Direct Program:</u>			
Equitable Sharing Program (Sheriff)	21.999	N/A	<u>100,000</u>
Total U.S. Department of the Treasury			<u>\$ 100,000</u>
U.S. Institute Of Museum and Library Services			
<u>Passed through California State Library:</u>			
Grants to States: Learning2Go	45.310	40-8279	90,000
Grants to States: Beyond School Resource Center & Early Literacy Support Project	45.310	40-8165	<u>2,264</u>
Subtotal passed through California State Library and Subtotal CFDA 45.310			<u>92,264</u>
Total U.S. Institute of Museum and Library Services			<u>\$ 92,264</u>
U.S. Department of Energy			
<u>Passed through CHHS Department of Community</u>			
<u>Services and Development:</u>			
Weatherization Assistance for Low-Income Persons	81.042	11C-1807	<u>11,978</u>
Total U.S. Department of Energy			<u>\$ 11,978</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	A3-1314-29	761
Special Programs for the Aging Title VII, Chapter 3 Programs for the Prevention of Elder Abuse, Neglect, and Exploitation	93.041	A9-1314-29	<u>2,528</u>
Subtotal CFDA 93.041			<u>3,289</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, 2014

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)			
<u>Passed through CHHS Department of Aging:</u> (continued)			
Special Programs for the Aging Title VII, Chapter 2			
Long Term Care Ombudsman Services for Older Individuals	93.042	A3-1314-29	\$ 4,854
Special Programs for the Aging Title VII, Chapter 2			
Long Term Care Ombudsman Services for Older Individuals	93.042	A9-1314-29	17,624
Subtotal CFDA 93.042			<u>22,478</u>
Special Programs for the Aging Title III, Part D			
Disease Prevention and Health Promotion Services	93.043	A3-1314-29	2,804
Special Programs for the Aging Title III, Part D			
Disease Prevention and Health Promotion Services	93.043	A9-1314-29	9,832
Subtotal CFDA 93.043			<u>12,636</u>
National Family Caregiver Support, Title III, Part E	93.052	A3-1314-29	18,940
National Family Caregiver Support, Title III, Part E	93.052	A9-1314-29	78,736
Subtotal CFDA 93.052			<u>97,676</u>
<i>Aging Cluster:</i>			
Special Programs for the Aging Title III, Part B			
Grants for Supportive Services and Senior Centers	93.044	A3-1314-29	55,332
Special Programs for the Aging Title III, Part B			
Grants for Supportive Services and Senior Centers	93.044	A9-1314-29	180,109
Subtotal CFDA 93.044			<u>235,441</u>
Special Programs for the Aging Title III, Part C			
Nutrition Services	93.045	A3-1314-29	91,356
Special Programs for the Aging Title III, Part C			
Nutrition Services	93.045	A9-1314-29	322,728
Subtotal CFDA 93.045			<u>414,084</u>
Nutrition Services Incentive Program	93.053	A3-1314-29	16,037
Nutrition Services Incentive Program	93.053	A9-1314-29	65,065
Subtotal CFDA 93.053			<u>81,102</u>
<i>Total - Aging Cluster (see Note 9)</i>			<u>730,627</u>
Subtotal passed through CHHS Department of Aging			<u>866,706</u>
<i>Total - passed through CHHS Department of Aging , including CFDA 10.576 and CFDA 93.778 totals \$988,242 (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	13G26104	4,811
<u>Passed through Sacramento County Department of Health and Human Services:</u>			
HIV Emergency Relief Project Grants	93.914	7207500-13/15-709	61,676

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, 2014

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)			
<u>Passed through CHHS Department of Child Support Services:</u>			
Child Support Enforcement	93.563	1304CA4004	\$ 2,879,937
<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	13B-5007	483,545
LIHEAP - Weatherization	93.568	13B-5007	244,534
LIHEAP - ECIP	93.568	14B-5007	229,903
LIHEAP - Weatherization	93.568	14B-5007	216,902
Subtotal CFDA 93.568			<u>1,174,884</u>
Community Services Block Grant	93.569	13F-3009	131,211
Community Services Block Grant	93.569	14F-3009	59,951
Subtotal CFDA 93.569			<u>191,162</u>
Subtotal Passed through CHHS Department of Community Services and Development			<u>1,366,046</u>
<u>Passed through CHHS Department of Public Health:</u>			
Public Health Emergency Preparedness - Bioterrorism	93.069	EPO13-10	292,970
Public Health Emergency Preparedness - City Readiness	93.069	EPO13-10	46,626
Subtotal CFDA 93.069			<u>339,596</u>
Hospital Preparedness Program	93.074	EPO13-10	192,272
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	5U52PS900515-31	2,184
Immunization Cooperative Agreements	93.268	13-20327	60,538
Medical Assistance Program: Maternal and Child Health	93.778	201309-FY1314	200,810
Maternal and Child Health Services Block Grant to the States	93.994	201309-FY1314	75,394
Subtotal passed through CHHS Department of Public Health			<u>870,794</u>
<u>Passed through CHHS Department of Social Services:</u>			
Guardianship Assistance	93.090	N/A	42,606
Guardianship Assistance - Admin	93.090	N/A	1,161
Subtotal CFDA 93.090			<u>43,767</u>
State Planning & Establishment Grants for the Affordable Care Act (ACA's) Exchange	93.525	N/A	43,402
Promoting Safe and Stable Families	93.556	N/A	95,305
Subtotal CFDA 93.525 and 93.556			<u>138,707</u>
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A	1,499,272
Temporary Assistance for Needy Families - Administration	93.558	N/A	3,177,551
Subtotal CFDA 93.558			<u>4,676,823</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, 2014

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)			
<u>Passed through CHHS Department of Social Services: (continued)</u>			
Community-Based Child Abuse Prevention Grants	93.590	N/A	\$ 23,936
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	124,781
Subtotal CFDA 93.590 and 93.645			<u>148,717</u>
Foster Care Title IV-E - Grant and Group Home Monthly Visits	93.658	N/A	30,122
Foster Care Title IV-E	93.658	N/A	2,567,001
Foster Care Title IV-E - Administration	93.658	N/A	1,397,145
Subtotal CFDA 93.658			<u>3,994,268</u>
Adoption Assistance	93.659	N/A	1,585,147
Adoption Assistance - Administration	93.659	N/A	110,083
Subtotal CFDA 93.659			<u>1,695,230</u>
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	163,939
Social Services Block Grant - Title XX CC	93.667	N/A	103,904
Social Services Block Grant - Title XX	93.667	N/A	192,909
Subtotal CFDA 93.667			<u>460,752</u>
Chafee Foster Care Independence Program	93.674	N/A	54,197
Subtotal passed through CHHS Department of Social Services			<u>11,212,461</u>
<u>Passed through CHHS Department of Health Care Services:</u>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	N/A	21,753
Children's Health Insurance Program	93.767	N/A	42,844
Medical Assistance Program: Child Health Administration	93.778	N/A	193,441
Medical Assistance Program: Child Health Disability Prevention	93.778	N/A	139,826
Medical Assistance Program: Child Health Diagnostic	93.778	N/A	19,482
Medical Assistance Program	93.778	12-89210 A01	22,437
Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities	93.778	09-086018	59,006
Block Grants for Community Mental Health Services	93.958	N/A	143,211
Block Grants for Prevention and Treatment of Substance Abuse	93.959	12-89210 A01	969,425
Subtotal passed through CHHS Department of Health Care Services			<u>1,611,425</u>
<u>Passed through CHHS Department of Health Care Services via Department of Social Services:</u>			
Children's Health Insurance Program	93.767	N/A	345
Medical Assistance Program: Medicaid; Title XIX	93.778	N/A	1,003,969
Medical Assistance Program: Medicaid; Title XIX Medi-Cal	93.778	N/A	2,021,124
Medical Assistance Program: IHSS Public Authority	93.778	N/A	427,667
Medical Assistance Program: Medicaid; Title XIX - Targeted Case Management	93.778	09-1318	317,176
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			<u>3,770,281</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, 2014

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)			
<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-1314-35	\$ 116,536
<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>930</u>
<i>Total - CFDA 93.778 totals \$4,522,404</i>			
Total U.S. Department of Health and Human Services			<u>\$ 22,761,603</u>
U.S. Department of Homeland Security			
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>			
Emergency Management Performance Grant	97.042	2013-0047 Cal OES #017-00000	162,103
Homeland Security Grant Program	97.067	2011-0077 Cal OES #017-00000	142,993
Homeland Security Grant Program	97.067	2012-0123 Cal OES #017-00000	111,142
Homeland Security Grant Program	97.067	2013-00110 Cal OES #017-00000	9,192
Subtotal CFDA 97.067			<u>263,327</u>
Subtotal passed through California Governor's Office of Emergency Services			<u>425,430</u>
Total U.S. Department of Homeland Security			<u>\$ 425,430</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 38,001,492</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, 2014

Federal Grantor/Pass-through Grantor/Program Title	Federal CFDA Number	Federal Agency / Pass-through Grantor Award Number	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>			
State CDBG	14.228	N/A	\$ 2,547,380
Home Investment Partnerships Program	14.239	N/A	<u>7,240,380</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 9,787,760</u>
U.S. Department of Health and Human Services			
<u>Passed through CHHS Department of Social Services:</u>			
Temporary Assistance for Needy Families	93.558	N/A	<u>1,166</u>
Total U.S. Department of Health and Human Services			<u>\$ 1,166</u>
Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 5)			<u>\$ 9,788,926</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS			<u>\$ 47,790,418</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2014

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 \$1,142,418 of federal awards. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included in the Schedule.

NOTE 2: **BASIS OF ACCOUNTING**

The accompanying Schedule includes the federal grant activity of the County, which is presented on accounting principles generally accepted in the United States of America. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

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 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, 2014

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
93.074	Hospital Preparedness Program	\$ 80,865
93.556	Promoting Safe and Stable Families	17,883
93.658	Foster Care Title IV-E (Maintenance Payments)	1,273,608
93.659	Adoption Assistance	235,950
93.667	Social Services Block Grant	228,422
93.778	Medical Assistance Program	22,437
93.914	HIV Emergency Relief Project Grants	58,534
93.959	Block Grants for Prevention and Treatment of Substance Abuse	172,885
	TOTAL	<u>\$ 2,090,584</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, 2014:

Federal CFDA Number	Program Title	Balance of Loans from Previous Years	Repayments a)	New Loans b)	Amount Outstanding June 30, 2014
14.228	Community Development Block Grants/State's Program	\$ 2,547,380	\$ 68,567	\$ 228,730	\$ 2,707,543
14.239	Home Investment Partnerships Program	7,240,380	78,373	300,000	7,462,007
93.558	Temporary Assistance for Needy Families	<u>1,166</u>	<u>1,166</u>	-	-
	TOTAL	<u>\$ 9,788,926</u>	<u>\$ 148,106</u>	<u>\$ 528,730</u>	<u>\$ 10,169,550</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, 2014

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-1314-29 (SFMNP)	\$ 5,000	\$ -
93.041	A3-1314-29 (VII Chapter 3)	761	-
93.041	A9-1314-29 (VII Chapter 3)	2,528	-
93.042	A3-1314-29 (VII Chapter 2)	4,854	-
93.042	A9-1314-29 (VII Chapter 2)	17,624	-
93.043	A3-1314-29 (III Part D)	2,804	-
93.043	A9-1314-29 (III Part D)	9,832	-
93.044	A3-1314-29 (III Part B)	55,332	-
93.044	A9-1314-29 (III Part B)	180,109	-
93.045	A3-1314-29 (III Part C)	91,356	7,877
93.045	A9-1314-29 (III Part C)	322,728	23,628
93.052	A3-1314-29 (III Part E)	18,940	-
93.052	A9-1314-29 (III Part E)	78,736	-
93.053	A3-1314-29 (NSIP)	16,037	-
93.053	A9-1314-29 (NSIP)	65,065	-
93.778	MS-1314-35 (MSSP)	116,536	116,536
*OVRI	A3-1314-29	-	2,911
*OVRI	A9-1314-29	-	8,732
		<u>\$ 988,242</u>	<u>\$ 159,684</u>

* The state-only funded grants do not have an applicable CFDA number. The grants funded entirely by the state that are included above are the Ombudsman Volunteer Recruitment Initiative (OVRI) programs for \$2,911 and \$8,732.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2014:

Program	Contract	State Expenditures
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X12-5925(113)	\$ 228,547
RSTP Exchange	X13-5925(120)	47,091
State Match	X11-5925(101)	61,934
State Match	X12-5925(113)	<u>4,507</u>
Subtotal		<u>342,079</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X11-6157(041)	<u>384,060</u>
Subtotal		<u>384,060</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X01-6125(007)	6,769
RSTP Exchange	X05-6125(019)	2,105
RSTP Exchange	X06-6125(020)	13,555
RSTP Exchange	X07-6125(021)	<u>81,985</u>
Subtotal		<u>104,414</u>
TOTAL		<u><u>\$ 830,553</u></u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2014

NOTE 9: PROGRAM CLUSTERS

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>WIA Cluster:</u>		
17.258	WIA Adult Program	\$ 373,495
17.259	WIA Youth Activities	183,362
17.278	WIA Dislocated Worker Formula Grants	<u>219,603</u>
	TOTAL	<u><u>\$ 776,460</u></u>
 <u>Highway Planning and Construction Cluster:</u>		
20.205	Highway Planning and Construction	\$ 4,339,630
20.219	Recreational Trails Program	<u>18,631</u>
	TOTAL	<u><u>\$ 4,358,261</u></u>
 <u>Aging Cluster:</u>		
93.044	Special Programs for the Aging-Title III, Part B - Grants for Supportive Services and Senior Centers	\$ 235,441
93.045	Special Programs for the Aging-Title III, Part C - Nutrition Services	414,084
93.053	Nutrition Services Incentive Program	<u>81,102</u>
	TOTAL	<u><u>\$ 730,627</u></u>

THIS PAGE INTENTIONALLY LEFT BLANK

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Section 1

Financial Statements

Summary of Auditor's Results

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

Federal Awards

- | | |
|---|------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | Yes |
| 2. Type of auditor's report issued on compliance for major programs: | Unmodified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

10.561	State Administrative Matching Grants for the
	Supplemental Nutrition Assistance Program
93.558	Temporary Assistance for Needy Families
93.659	Adoption Assistance
93.778	Medical Assistance Program

- | | |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$ 1,433,713 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes |

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Section 2

Financial Statement Findings

None reported

Section 3

Federal Award Findings and Questioned Costs

CFDA Numbers 10.561, 93.558, 93.659 and 93.778

2014-001

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Reference Number	2014-001
Federal Program Titles	State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, Temporary Assistance for Needy Families, Adoption Assistance and Medical Assistance Program
CFDA Numbers	10.561, 93.558, 93.659 and 93.778
Federal Agencies	U.S. Departments of Agriculture and Health and Human Services
Pass Through Entities	State Departments of Social Services, Public Health, Health Care Services, Aging and Veterans Affairs
Compliance Requirements	Activities Allowed or Unallowed and Allowable Costs/Cost Principles

Criteria

Direct payroll charges to federal grants for employee time spent on grant functions must be supported with the documentation required by OMB Circular A-87. Where the applicable employees worked on an allowable grant activity as well as non-grant related activities and/or activities related to other grants, required documentation consists of reports signed by each employee accounting for the total number of hours worked and showing an actual distribution of those hours to grant and non-grant functions. These reports must be prepared at least monthly and should coincide with one or more pay periods. Substitute methods may be used, but only if such methods have been approved by the Federal agency overseeing the grant (2 CFR 225, Appendix B § (8)(h)).

Condition

During our review we noted that one timesheet out of a sample of forty was missing the supervisor's signature.

Questioned Costs

No costs are questioned.

Cause

The Department did not have sufficient oversight and/or controls to ensure that all timesheets are properly signed by employees' supervisors.

Effect of Condition

Failing to produce and retain signed timesheets renders substantiation of personnel time spent on grant functions difficult. If timesheets are not signed or otherwise verifiably authorized by supervisors, the time records could be modified without the supervisors' approval, resulting in incorrect payroll charges to federal awards.

Recommendation

We recommend that Department employees who perform any work on functions for these programs prepare, sign and submit to a member of management signed timesheets at the end of each pay period. We also recommend that a member of management receive, review and sign as the authorizing official timesheets received from employees for each pay period.

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2014

Reference Number 2014-001 (continued)

View of Responsible Official and Planned Corrective Action

Each pay period employees will prepare, sign/authorize and submit detailed time cards indicating the days and numbers of hours worked to their supervisors.

Each pay period supervisors will receive, review and sign as the authorizing official time cards received from employees. Supervisors will submit the authorized time cards to Accounting for processing.

Payroll processors will review the time cards for both employee and supervisor signatures.

Any time cards that are missing signatures will be documented in a log by the Accounting supervisors. Payroll processors will flag any time cards that are missing signatures.

Upon completion of the data entry process, the Accounting supervisors will review the log and the flagged time cards. The supervisors or designated accounting staff will email all employees and supervisors who failed to sign/authorize the time cards.

As the employees and supervisors follow-up and sign/authorize the time cards, the log will be updated as "Resolved".

Each Friday the log will be reviewed and additional emails will be sent if any of the time cards remain unsigned.

If it is not possible to obtain an employee's signature due to extended leave or termination, the direct supervisor of that employee will be asked to indicate on the timecard employee signature line that the employee is on leave.

If it is not possible to obtain a signature from the supervisor, due to extended leave or termination, the manager of the supervisor will sign the timecard in place of the supervisor.

Repeated failure to sign/authorize time cards will be documented and reported to the executive management team. Appropriate actions will be taken to ensure compliance.

Contact information of the person with who this finding was discussed is Lori Walker, Chief Fiscal Officer, (530)295-6907, lori.walker@edcgov.us

COUNTY OF EL DORADO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2014

There were no findings or questioned costs for the year ended June 30, 2013.

THIS PAGE INTENTIONALLY LEFT BLANK

SUPPLEMENTARY STATEMENTS

THIS PAGE INTENTIONALLY LEFT BLANK

**COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES**

Statement of Costs Claimed and Accepted
For the Year Ended June 30, 2014

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2014			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>Victim Witness Assistance - VW13320090:</u>						
Grant Term: 07/01/13 - 06/30/14						
Audit Period: 07/01/13 - 06/30/14						
Personal services	\$ 165,172	\$ 165,172	\$ --	\$ 76,238	\$ 88,934	\$ --
Totals	<u>\$ 165,172</u>	<u>\$ 165,172</u>	<u>\$ --</u>	<u>\$ 76,238</u>	<u>\$ 88,934</u>	<u>\$ --</u>

**COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES**

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match
For the Period July 1, 2013 through June 30, 2014

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2013	For the Period July 1, 2013 through June 30, 2014	Cumulative as of June 30, 2014	
<u>Victim Witness Assistance - VW13320090:</u>					
Grant Term: 07/01/13 - 06/30/14					
Audit Period: 07/01/13 - 06/30/14					
Personal Services	\$ 165,172	\$ --	\$ 165,172	\$ 165,172	\$ --
Total Expenditures	<u>165,172</u>	<u>--</u>	<u>165,172</u>	<u>165,172</u>	<u>--</u>
Revenues Earned	<u>\$ 165,172</u>	<u>\$ --</u>	<u>\$ 165,172</u>	<u>\$ 165,172</u>	<u>\$ --</u>