

COUNTY OF EL DORADO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2021



WEALTH ADVISORY | OUTSOURCING
AUDIT, TAX, AND CONSULTING

**COUNTY OF EL DORADO
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YEAR ENDED JUNE 30, 2021**

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INDEPENDENT AUDITORS' 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

The Honorable Board of Supervisors
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 the County of El Dorado (the County), as of and for the year ended June 30, 2021, 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 24, 2022. 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) as a basis for designing 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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We did identify a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2021-001 that we consider to be a material weakness.

Compliance and Other Matters

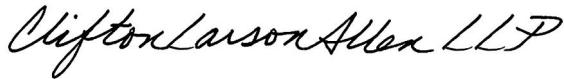
As part of obtaining reasonable assurance about whether the County's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. 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*.

County's Response to Finding

The County's response to the 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 the financial statements and, accordingly, we express no opinion on it.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
March 24, 2022



INDEPENDENT AUDITORS' 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

The Honorable Board of Supervisors
County of El Dorado
Placerville, California

Report on Compliance for Each Major Federal Program

We have audited the County of El Dorado's (the County) 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, 2021. 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 Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC), that have been excluded from the accompanying schedule of expenditures of federal awards because these component units engaged other auditors to perform an audit in accordance with Title 2 U.S. Code of Federal Regulation for Federal Awards, where applicable.

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.

Auditors' Responsibility

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

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2021.

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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

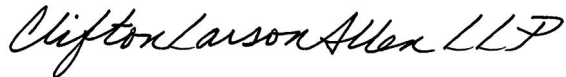
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

We have audited the 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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 24, 2022, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC). Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC), is based solely on the report of the other auditors. Our audit was conducted for the purpose of forming opinions 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 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.

The Honorable Board of Supervisors
County of El Dorado

Other Matters

The California Governor's Office of Emergency Services and the Board of State and Community Correction Grants Statement of Costs Claimed and Accepted and Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match have not been subjected to auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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

CliftonLarsonAllen LLP

Roseville, California
May 10, 2022

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing 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 | 18-DG-11051900-022 | | \$ 2,913 |
| <i>Community Facilities Loans and Grants Cluster (part 1 of 2):</i> | | | | |
| Community Facilities Loans and Grants | 10.766 | 04-009-946000511 | | <u>6,749</u> |
| Subtotal Direct Programs - U.S. Department of Agriculture | | | | <u>9,662</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 | 19-10146 A02 | | 681,322 |
| <i>SNAP Cluster:</i> | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education | 10.561 | 19-10372 | | <u>119,076</u> |
| Subtotal passed through CHHS Department of Public Health | | | | <u>800,398</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 | | 3,617,746 |
| <u>Passed through CHHS Department of Aging:</u> | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) (see Note 7) | 10.561 | CF-1920-29 | | <u>1,740</u> |
| <i>Subtotal SNAP Cluster and Subtotal Assistance Listing Number 10.561: \$3,738,562</i> | | | | |
| <u>Passed through State of California Department of Finance:</u> | | | | |
| <i>Forest Service Schools and Roads Cluster:</i> | | | | |
| Schools and Roads - Grants to States Title III Community Projects Federal Forest Reserve | 10.665 | N/A | \$ 156,469 | 256,111 |
| Schools and Roads - Grants to States | 10.665 | N/A | | <u>556,800</u> |
| Subtotal passed through California Department of Finance, <i>Subtotal Forest Service Schools and Roads Cluster and Subtotal Assistance Listing Number 10.665</i> | | | <u>156,469</u> | <u>812,911</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 | 19-0727-026-SF | | 67,234 |
| Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping and ACP | 10.025 | 20-0145 | | 66,129 |
| Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Program | 10.025 | 20-1036 | | 19,411 |
| Plant and Animal Disease, Pest Control and Animal Care - European Grapevine Moth (EGVM) Program | 10.025 | 19-0994 | | 14,632 |
| Plant and Animal Disease, Pest Control and Animal Care - Phytophthora ramorum SOD | 10.025 | 20-0506 | | 930 |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing Number | Federal Agency / Pass-through Grantor Award Number | Pass-through To Subrecipients | Federal Expenditures |
|--|---------------------------------|--|-------------------------------------|-------------------------|
| U.S. Department of Agriculture (Continued) | | | | |
| <u>Passed through California Department of Food and Agriculture:</u> (continued) | | | | |
| Plant and Animal Disease, Pest Control, and Animal Care - Light Brown Apple Moth (LBAM) Detection Trapping | 10.025 | 20-0270-004-SF | | \$ 1,264 |
| Plant and Animal Disease, Pest Control, and Animal Care - Asian Citrus Psyllid | 10.025 | 20-0709-018-SF | | 6,224 |
| Subtotal passed through California Department of Food and Agriculture and Subtotal Assistance Listing Number 10.025 | | | | <u>175,824</u> |
| Total U.S. Department of Agriculture | | | \$ 156,469 | \$ 5,418,281 |
| U.S. Department of Housing and Urban Development | | | | |
| <u>Direct Program:</u> | | | | |
| <i>Housing Voucher Cluster:</i> | | | | |
| Section 8 Housing Choice Vouchers - Administration | 14.871 | CA151 | | 346,776 |
| Section 8 Housing Choice Vouchers - Project | 14.871 | CA151 | | 3,336,191 |
| Subtotal Assistance Listing Number 14.871 | | | | <u>3,682,967</u> |
| Mainstream Vouchers - Project | 14.879 | CA151 | | 10,951 |
| Subtotal Housing Voucher Cluster | | | | <u>3,693,918</u> |
| Family Self-Sufficiency Program - Administration | 14.896 | FSS20CA2968-01-00 | | 23,863 |
| Family Self-Sufficiency Program - Administration | 14.896 | FSS21CA3987-01-00 | | 43,423 |
| Subtotal Assistance Listing Number 14.896 | | | | <u>67,286</u> |
| Subtotal Direct Programs - U.S. Department of Housing and Urban Development | | | | <u>3,761,204</u> |
| <u>Passed through</u> | | | | |
| <u>State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development:</u> | | | | |
| Emergency Solutions Grant Program - CARES Act ESG-CV Coronavirus Program | 14.231 | 20-ESGCV1-00037 | | <u>264,464</u> |
| Total U.S. Department of Housing and Urban Development | | | | \$ 4,025,668 |
| U.S. Department of Justice | | | | |
| <u>Direct Programs:</u> | | | | |
| Coronavirus Emergency Supplemental Funding Program | 16.034 | 2020-VD-BX-0588 | | 79,287 |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | 2020-DJ-BX-0089 | | 12,346 |
| Criminal and Juvenile Justice and Mental Health Collaboration Program | 16.745 | 2018-MO-BX-0017 | | 55,881 |
| Equitable Sharing Program (District Attorney) | 16.922 | N/A | | 34,490 |
| Equitable Sharing Program (Sheriff) | 16.922 | N/A | | 130,721 |
| Subtotal Assistance Listing Number 16.922 | | | | <u>165,211</u> |
| Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP | 16.U01 | 2020-12 | | 83,175 |
| Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP | 16.U01 | 2021-15 | | 107,587 |
| Subtotal Assistance Listing Number 16.U01 | | | | <u>190,762</u> |
| Subtotal Direct Programs - U.S. Department of Justice | | | | <u>503,487</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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing Number | Federal Agency / Pass-through Grantor Award Number | Pass-through To Subrecipients | Federal Expenditures |
|--|---------------------------------|--|-------------------------------------|-------------------------|
| U.S. Department of Justice (Continued) | | | | |
| <u>Passed through California Board of State and Community Corrections (BSCC):</u> | | | | |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | BSCC 0016-18-MH | | \$ 18,970 |
| Subtotal Assistance Listing Number 16.738: \$31,316 | | | | |
| Subtotal passed through BSCC | | | | 18,970 |
| <u>Passed through California Governor's Office of Emergency Services (Cal OES):</u> | | | | |
| Crime Victim Assistance - Child Abuse Treatment Program | 16.575 | AT20 01 0090 Cal OES #017-00000 KC19 03 0090 | \$ 24,243 | 28,602 |
| Crime Victim Assistance - Child Advocacy Center | 16.575 | Cal OES #017-00000 KC20 04 0090 | | 130,039 |
| Crime Victim Assistance - Child Advocacy Center | 16.575 | Cal OES #017-00000 KU19 01 0090 | | 34,464 |
| Crime Victim Assistance - Increased Access to Services Program | 16.575 | Cal OES #017-00000 VW19 38 0090 | | 124,750 |
| Crime Victim Assistance - Victim Witness Assistance Program | 16.575 | Cal OES #017-00000 VW20 39 0090 | | 113,015 |
| Crime Victim Assistance - Victim Witness Assistance Program | 16.575 | Cal OES #017-00000 XC19 02 0090 | | 257,531 |
| Crime Victim Assistance - County Victim Services Program | 16.575 | Cal OES #017-00000 XC20 03 0090 | 80,138 | 80,138 |
| Crime Victim Assistance - County Victim Services Program | 16.575 | Cal OES #017-00000 XE19 02 0090 | 95,642 | 95,642 |
| Crime Victim Assistance - Elder Abuse Program | 16.575 | Cal OES #017-00000 XE20 03 0090 | | 103,127 |
| Crime Victim Assistance - Elder Abuse Program | 16.575 | Cal OES #017-00000 | | 43,445 |
| Subtotal Assistance Listing Number 16.575 | | | | 200,023 |
| Subtotal Assistance Listing Number 16.575 | | | | 1,010,753 |
| Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program | 16.588 | ST19 02 0090 Cal OES #017-00000 ST20 03 0090 | 15,336 | 77,690 |
| Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program | 16.588 | Cal OES #017-00000 VV19 02 0090 | 44,700 | 148,990 |
| Violence Against Women Formula Grants - Vertical Prosecution Program | 16.588 | Cal OES #017-00000 VV20 03 0090 | 36,960 | 98,688 |
| Violence Against Women Formula Grants - Vertical Prosecution Program | 16.588 | Cal OES #017-00000 | 36,960 | 104,380 |
| Subtotal Assistance Listing Number 16.588 | | | | 133,956 |
| Subtotal Assistance Listing Number 16.588 | | | | 429,748 |
| Subtotal passed through Cal OES | | | | 333,979 |
| Total U.S. Department of Justice | | | \$ 333,979 | \$ 1,962,958 |
| U.S. Department of Transportation | | | | |
| <u>Direct Programs:</u> | | | | |
| Airport Improvement Program | 20.106 | FAA 3-06-0093-013-2017 | | 1,775 |
| Airport Improvement Program | 20.106 | FAA 3-06-0188-019-2018 | | 10,583 |
| Subtotal Assistance Listing Number 20.106 | | | | 12,358 |
| <u>Highway Planning and Construction Cluster:</u> | | | | |
| Highway Planning and Construction | 20.205 | DTFH68-15-E-00034 | | 130,841 |
| Subtotal Direct Programs - U.S. Department of Transportation | | | | 143,199 |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing 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):</u> | | | | |
| Highway Planning and Construction | 20.205 | BRLO-5925 (094) | | \$ 365,335 |
| Highway Planning and Construction | 20.205 | BRLS-5925 (051) | | 265,300 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (111) | | 1,549,750 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (110) | | 1,934,310 |
| Highway Planning and Construction | 20.205 | BRLS-5925 (096) | | 12,253 |
| Highway Planning and Construction | 20.205 | BRLS-5925 (112) | | 67,766 |
| Highway Planning and Construction | 20.205 | BRLS-5925 (126) | | 3,897 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (103) | | 1,421,953 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (108) | | 2,952,070 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (091) | | 39,486 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (098) | | 1,144,869 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (090) | | 140,939 |
| Highway Planning and Construction | 20.205 | BRLS-5925 (086) | | 252,229 |
| Highway Planning and Construction | 20.205 | BRLO-5925 (109) | | 99,235 |
| Highway Planning and Construction | 20.205 | BRLS-5925 (050) | | 239,084 |
| Highway Planning and Construction | 20.205 | HSIPL-5925 (171) | | 94,313 |
| Highway Planning and Construction | 20.205 | HSIPL-5925 (169) | | 19,989 |
| Highway Planning and Construction | 20.205 | HSIPL-5925 (170) | | 21,628 |
| Highway Planning and Construction | 20.205 | HSIPL-5925 (172) | | 479,928 |
| | | 0320000253L-N | | |
| Highway Planning and Construction | 20.205 | CMLNI-5925 (181) | | 190,000 |
| Highway Planning and Construction | 20.205 | CMSTPL-5925 (163) | | 168,971 |
| Highway Planning and Construction | 20.205 | CMSTPL-5925 (144) | | (6,900) |
| Highway Planning and Construction | 20.205 | CML-5925 (145) | | 16,923 |
| Highway Planning and Construction | 20.205 | CML-5925 (149) | | 135,401 |
| | | 0320000253L-N | | |
| Highway Planning and Construction | 20.205 | CMLNI-5925 (182) | | 84,648 |
| Highway Planning and Construction | 20.205 | CML-5925 (132) | | 144,476 |
| | | 0319000186L-N | | |
| Highway Planning and Construction | 20.205 | CML-5925 (174) | | 28,373 |
| | | 0319000187L-N | | |
| Highway Planning and Construction | 20.205 | CML-5925 (175) | | 148,538 |
| | | 0319000188L-N | | |
| Highway Planning and Construction | 20.205 | CML-5925 (176) | | 83,530 |
| Highway Planning and Construction | 20.205 | STPL-5925 (161) | | 42,514 |
| Highway Planning and Construction | 20.205 | STPL-5925 (162) | | 43,153 |
| Highway Planning and Construction | 20.205 | STPL-5925 (183) | | 60,403 |
| Highway Planning and Construction | 20.205 | STPL-5925 (177) | | 271,554 |
| | | 0317000312L-N CA2017-2 | | |
| Highway Planning and Construction | 20.205 | ER-32L0 (092) | | 585,008 |
| Subtotal passed through | | | | 13,100,926 |
| California State Transportation Agency - Caltrans | | | | |
| Subtotal Highway Planning and Construction Cluster | | | | |
| and Subtotal Assistance Listing Number 20.205: \$13,231,767 | | | | |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing Number | Federal Agency / Pass-through Grantor Award Number | Pass-through To Subrecipients | Federal Expenditures |
|--|---------------------------------|--|-------------------------------------|-------------------------|
| U.S. Department of Transportation (Continued) | | | | |
| <u>Passed through California Office of Traffic Safety:</u> | | | | |
| <i>Highway Safety Cluster:</i> | | | | |
| State and Community Highway Safety | 20.600 | PS21036 | | \$ 45,145 |
| National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program | 20.616 | DI20002 | | 55,193 |
| National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program | 20.616 | DI21023 | | 173,936 |
| Subtotal Assistance Listing Number 20.616 | | | | 229,129 |
| Subtotal passed through California Office of Traffic Safety and Subtotal Highway Safety Cluster | | | | 274,274 |
| Total U.S. Department of Transportation | | | | \$ 13,518,399 |
| U.S. Department of the Treasury | | | | |
| <u>Passed through State of California Department of Finance:</u> | | | | |
| COVID-19 Coronavirus Relief Fund | 21.019 | N/A | \$ 10,256,789 | 19,701,272 |
| Total U.S. Department of the Treasury | | | \$ 10,256,789 | \$ 19,701,272 |
| U.S. Institute Of Museum and Library Services | | | | |
| <u>Passed through California State Library:</u> | | | | |
| Grants to States: Library Services and Technology Act (LSTA) - Create El Dorado | 45.310 | 40-9092 | | 8,000 |
| Grants to States: Library Services and Technology Act (LSTA) - Youth Connect Online | 45.310 | 40-9133 | | 9,979 |
| Subtotal passed through California State Library and Subtotal Assistance Listing Number 45.310 | | | | 17,979 |
| Total U.S. Institute of Museum and Library Services | | | | \$ 17,979 |
| U.S. Election Assistance Commission | | | | |
| <u>Passed through California Secretary of State:</u> | | | | |
| Help America Vote Act Requirements Payments - HAVA Section 301 Voting Systems Program and Certification of HAVA Title III Compliance | 90.401 | 16G30104 | | 19,133 |
| Help America Vote Act Requirements Payments - Voting System Replacement Contract 2018 | 90.401 | 18G30109 | | 241,758 |
| Subtotal Assistance Listing Number 90.401 | | | | 260,891 |
| 2018 HAVA Elections Security Grants - Improve Cybersecurity and Infrastructure related to VoteCal | 90.404 | 18G27109 | | 25,000 |
| 2018 HAVA Elections Security Grants - HAVA Section 101 Costs Associated with the National Emergency Related to Coronavirus | 90.404 | 20G26109 | | 358,862 |
| Subtotal Assistance Listing Number 90.404 | | | | 383,862 |
| Subtotal passed through California Secretary of State | | | | 644,753 |
| Total U.S. Election Assistance Commission | | | | \$ 644,753 |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing Number | Federal Agency / Pass-through Grantor Award Number | Pass-through To Subrecipients | Federal Expenditures |
|---|---------------------------------|--|-------------------------------------|-------------------------|
| 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-2021-29 | | \$ 470,896 |
| Special Programs for the Aging Title III, Part C Nutrition Services | 93.045 | AP-2021-29 | | 739,432 |
| Nutrition Services Incentive Program (NSIP) | 93.053 | AP-2021-29 | | 135,658 |
| <i>Subtotal Aging Cluster per 2 CFR Part 200, Appendix XI</i> | | | | 1,345,986 |
| Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | AP-2021-29 | | 12 |
| Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals | 93.042 | AP-2021-29 | | 34,553 |
| Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services | 93.043 | AP-2021-29 | | 17,096 |
| National Family Caregiver Support Title III, Part E | 93.052 | AP-2021-29 | | 163,705 |
| <i>Subtotal Aging Cluster as designated by CHHS Department of Aging</i> | | | | 1,561,352 |
| <i>Subtotal passed through CHHS Department of Aging Subtotal passed through CHHS Department of Aging, including Assistance Listing Number 10.561 and Assistance Listing Number 93.778 totals \$1,692,977 (see Note 7)</i> | | | | 1,561,352 |
| <u>Passed through CHHS Department of Child Support Services:</u> | | | | |
| Child Support Enforcement | 93.563 | N/A | | 2,669,508 |
| <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 | 20B-2007 | | 529,351 |
| LIHEAP - ECIP - CARES | 93.568 | 20U-2556 | | 227,608 |
| LIHEAP - ECIP | 93.568 | 21B-5007 | | 550,982 |
| LIHEAP - Weatherization | 93.568 | 20B-2007 | | 429,270 |
| LIHEAP - Weatherization | 93.568 | 21B-5007 | | 59,684 |
| Subtotal Assistance Listing Number 93.568 | | | | 1,796,895 |
| <i>477 Cluster (part 1 of 2):</i> | | | | |
| Community Services Block Grant | 93.569 | 20F-3009 | | 157,069 |
| Community Services Block Grant - Discretionary | 93.569 | 20F-3009 | | 31,790 |
| Community Services Block Grant - CARES | 93.569 | 20F-3648 | | 5,639 |
| Community Services Block Grant | 93.569 | 21F-4009 | | 151,581 |
| Subtotal Assistance Listing Number 93.569 | | | | 346,079 |
| Subtotal Passed through CHHS Department of Community Services and Development | | | | 2,142,974 |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing 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 Heluna Health:</u> | | | | |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) | 93.323 | 0187.1480 | | \$ 43,701 |
| Subtotal passed through Heluna Health | | | | 43,701 |
| <u>Passed through CHHS Department of Public Health:</u> | | | | |
| Public Health Emergency Preparedness (PHEP) - Base | 93.069 | 17-10152 | | 113,779 |
| Public Health Emergency Preparedness (PHEP) - Cities Readiness | 93.069 | 17-10152 | | 11,518 |
| Subtotal Assistance Listing Number 93.069 | | | | <u>125,297</u> |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 2009R-TA00-A1 | | 5,039 |
| Immunization Cooperative Agreements | 93.268 | 17-10315-A2 | | 71,247 |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection | 93.323 | COVID-19ELC10 | | 673,440 |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection Expansion | 93.323 | COVID-19ELC68 | | 227,154 |
| Subtotal Assistance Listing Number 93.323: \$944,295 | | | | |
| COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response - COVID-19 Response Funding | 93.354 | COVID-19-10 | | 280,174 |
| Medical Assistance Program - Maternal, Child and Adolescent Health | 93.778 | 2020-09 | | 346,429 |
| National Bioterrorism Hospital Preparedness Program (HPP) | 93.889 | 17-10152 | \$ 73,607 | 187,081 |
| COVID-19 National Bioterrorism Hospital Preparedness Program (HPP) - COVID-19 HPP Supplemental Funding | 93.889 | COVID-19-1002 | 7,609 | 131,652 |
| Subtotal Assistance Listing Number 93.889 | | | <u>81,216</u> | <u>318,733</u> |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 2020-09 | | 104,112 |
| Subtotal passed through CHHS Department of Public Health | | | <u>81,216</u> | <u>2,151,625</u> |
| <u>Passed through CHHS Department of Social Services:</u> | | | | |
| Guardianship Assistance | 93.090 | N/A | | 431,403 |
| Guardianship Assistance - Administration | 93.090 | N/A | | 9,444 |
| Subtotal Assistance Listing Number 93.090 | | | | <u>440,847</u> |
| MaryLee Allen Promoting Safe and Stable Families Program | 93.556 | N/A | 20,000 | 98,751 |
| <i>477 Cluster (part 2 of 2):</i> | | | | |
| Temporary Assistance for Needy Families - Maintenance Payments | 93.558 | N/A | | 1,928,340 |
| Temporary Assistance for Needy Families - Administration | 93.558 | N/A | | 6,113,563 |
| Subtotal Assistance Listing Number 93.558 | | | | <u>8,041,903</u> |
| Subtotal 477 Cluster: \$8,387,982 | | | | |
| Community-Based Child Abuse Prevention Grants | 93.590 | N/A | 25,694 | 25,694 |
| Adoption and Legal Guardianship Incentive Payments - Administration | 93.603 | N/A | | 111,108 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | N/A | | 113,316 |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing Number | Federal Agency / Pass-through Grantor Award Number | Pass-through To Subrecipients | Federal Expenditures |
|--|---------------------------|--|-------------------------------|----------------------|
| U.S. Department of Health and Human Services (Continued) | | | | |
| <u>Passed through CHHS Department of Social Services:</u> (continued) | | | | |
| Foster Care Title IV-E - Grant and Group Home Monthly Visits | 93.658 | N/A | | \$ 97,695 |
| Foster Care Title IV-E | 93.658 | N/A | \$ 80,401 | 1,340,843 |
| Foster Care Title IV-E - Administration | 93.658 | N/A | 669,000 | 1,275,473 |
| Subtotal Assistance Listing Number 93.658 | | | 749,401 | 2,714,011 |
| Adoption Assistance | 93.659 | N/A | 86,634 | 3,335,002 |
| Adoption Assistance - Administration | 93.659 | N/A | | 379,682 |
| Subtotal Assistance Listing Number 93.659 | | | 86,634 | 3,714,684 |
| 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 | 58,570 | 163,939 |
| Subtotal Assistance Listing Number 93.667 | | | 58,570 | 356,848 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | N/A | | 41,406 |
| Subtotal passed through CHHS Department of Social Services | | | 940,299 | 15,658,568 |
| <u>Passed through CHHS Department of Health Care Services:</u> | | | | |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 20-21 PATH | 20,354 | 20,354 |
| Children's Health Insurance Program | 93.767 | 21-0109 | | 49,115 |
| Medical Assistance Program - Child Health Disability Prevention | 93.778 | 21-0109 | | 138,327 |
| Medical Assistance Program - California Children's Services Administration | 93.778 | 21-0109 | | 223,829 |
| Medical Assistance Program - California Children's Services Diagnostic/Treatment/Therapy | 93.778 | 21-0109 | | 3,002 |
| Medical Assistance Program | 93.778 | 18-95146 A1 | 1,341,348 | 1,749,613 |
| Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA) | 93.778 | 20-10005 | 13,254 | 16,568 |
| Medical Assistance Program: Medicaid; Title XIX - Medical Administration Activities (MAA) | 93.778 | 20-10005 | | 45,327 |
| Block Grants for Community Mental Health Services | 93.958 | 2021-MHBG A1 | 168,960 | 233,148 |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 2021-SABG A1 | 122,950 | 949,009 |
| Subtotal passed through CHHS Department of Health Care Services | | | 1,666,866 | 3,428,292 |
| <u>Passed through CHHS Department of Health Care Services via CHHS Department of Social Services:</u> | | | | |
| Medical Assistance Program: Medicaid; Title XIX | 93.778 | N/A | | 5,332,440 |
| Medical Assistance Program: IHSS Public Authority | 93.778 | N/A | | 384,257 |
| Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services | | | | 5,716,697 |
| <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-2021-35 | | 129,885 |
| <u>Passed through California Department of Veterans Affairs:</u> | | | | |
| Medical Assistance Program - Medicaid; Title XIX, Medi-Cal Cost Avoidance-CVSO | 93.778 | N/A | | 3,039 |
| Subtotal Medicaid Cluster and Subtotal Assistance Listing Number 93.778: \$8,372,716 | | | | |
| Total U.S. Department of Health and Human Services | | | \$ 2,688,381 | \$ 33,505,641 |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing Number | Federal Agency / Pass-through Grantor Award Number | Pass-through To Subrecipients | Federal Expenditures |
|---|---------------------------------|---|-------------------------------------|-------------------------|
| 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 | | \$ 129,785 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | FEMA-4301-DR-CA Cal OES ID: 017-00000 | | 150,302 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | FEMA-4301-DR-CA Cal OES ID: 017-00000 | | 307,683 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | FEMA-4308-DR-CA Cal OES ID: 017-00000 | | 129,375 |
| Disaster Grants - Public Assistance (Presidentially Declared Disasters) | 97.036 | FEMA-4482-DR-CA COVID-19 PANDEMIC Cal OES ID: 017-00000 | | 1,283,508 |
| Subtotal Assistance Listing Number 97.036 | | | | 2,000,653 |
| Emergency Management Performance Grants | 97.042 | 2019-0003 Cal OES #017-00000 | | 61,428 |
| Emergency Management Performance Grants | 97.042 | 2020-0006 Cal OES #017-00000 | | 268,426 |
| Subtotal Assistance Listing Number 97.042 | | | | 329,854 |
| Homeland Security Grant Program | 97.067 | 2017-0083 Cal OES #017-00000 | | 20,753 |
| Homeland Security Grant Program | 97.067 | 2018-0054 Cal OES #017-00000 | | 59,234 |
| Homeland Security Grant Program | 97.067 | 2019-0035 Cal OES #017-00000 | | 19,849 |
| Subtotal Assistance Listing Number 97.067 | | | | 99,836 |
| Subtotal passed through Cal OES | | | | 2,430,343 |
| Total U.S. Department of Homeland Security | | | | \$ 2,430,343 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | | | \$ 13,435,618 |
| | | | | \$ 81,225,294 |

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, 2021

| Federal Grantor/Pass-through Grantor/Program Title | Assistance Listing 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 Agriculture | | | | |
| <u>Direct Programs:</u> | | | | |
| <i>Community Facilities Loans and Grants Cluster (part 2 of 2):</i> | | | | |
| Community Facilities Loans and Grants | 10.766 | 04-009-946000511 | | \$ 51,053,195 |
| <i>Subtotal Community Facilities Loans and Grants Cluster and Subtotal Assistance Listing Number 10.766: \$51,059,944</i> | | | | |
| Total U.S. Department of Agriculture | | | | \$ 51,053,195 |
| U.S. Department of Housing and Urban Development | | | | |
| <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 | 14.228 | N/A | | 2,993,639 |
| <i>Subtotal: Assistance Listing Number 14.228: \$2,993,639</i> | | | | |
| Home Investment Partnerships Program | 14.239 | N/A | | 7,818,475 |
| <i>Subtotal: Assistance Listing Number 14.239: \$7,818,475</i> | | | | |
| Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development | | | | 10,812,114 |
| Total U.S. Department of Housing and Urban Development | | | | \$ 10,812,114 |
| Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 6) | | | | \$ 61,865,309 |
| TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS | | | \$ 13,435,618 | \$ 143,090,603 |

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, 2021

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: **SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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.

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.

NOTE 4: **ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing Numbers were obtained from the federal grantor or pass-through grantor. When no Assistance Listing Number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. If there was no federal contract number, the two-digit federal agency identifier and a "U" (unknown) followed by a two digit number were used to identify the award.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

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.

NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

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 and 15. 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, 2021:

| Assistance Listing Number | Program Title | Balance of Loans from Previous Years | Repayments | New Loans | Amount Outstanding June 30, 2021 |
|---------------------------------|--|--|-------------------|-----------------|--|
| 10.766 | Community Facilities Loans and Grants | \$ 51,053,195 | \$ - | \$ 6,749 | \$ 51,059,944 |
| 14.228 | Community Development Block Grants/State's Program | 2,993,639 | 71,773 a | - b | 2,921,866 |
| 14.239 | Home Investment Partnerships Program | 7,818,475 | 230,204 a | - b | 7,588,271 |
| TOTAL | | \$ 61,865,309 | \$ 301,977 | \$ 6,749 | \$ 61,570,081 |

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, 2021

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>Assistance Listing Number</u> | <u>Contract</u> | <u>Federal Expenditures</u> | <u>State Expenditures</u> |
|--------------------------------------|----------------------------|---------------------------------|-------------------------------|
| 10.561 | CF-1920-29 (SNAP) | \$ 1,740 | \$ - |
| 93.041 | AP-2021-29 (VII Chapter 3) | 12 | - |
| 93.042 | AP-2021-29 (VII Chapter 2) | 34,553 | - |
| 93.043 | AP-2021-29 (III Part D) | 17,096 | - |
| 93.044 | AP-2021-29 (III Part B) | 470,896 | - |
| 93.045 | AP-2021-29 (III Part C) | 739,432 | 411,391 |
| 93.052 | AP-2021-29 (III Part E) | 163,705 | - |
| 93.053 | AP-2021-29 (NSIP) | 135,658 | - |
| 93.778 | MS-2021-35 (MSSP) | 129,885 | 129,885 |
| *OVRI | AP-2021-29 | <u>-</u> | <u>99,763</u> |
| | TOTAL | <u>\$ 1,692,977</u> | <u>\$ 641,039</u> |

* The state-only funded grants do not have an applicable Assistance Listing Number. The grants funded entirely by the state and included above are the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$99,763.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION

The County expended the State amounts on the following projects during the year ended June 30, 2021:

| <u>Program</u> | <u>Contract</u> | <u>State Expenditures</u> |
|---|-----------------|-------------------------------|
| Federal Apportionment Exchange Program and State Match Program (RSTP Exchange) | | |
| Direct Program: | | |
| RSTP Exchange | X17-5925(159) | \$ 112,413 |
| State Match | X15-5925(135) | <u>18,225</u> |
| Subtotal | | <u>130,638</u> |
| Passed through El Dorado County Transportation Commission: | | |
| RSTP Exchange | X19-6157(066) | <u>56,843</u> |
| Subtotal | | <u>56,843</u> |
| TOTAL | | <u>\$ 187,481</u> |

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2021

NOTE 9: **INDIRECT COST RATE**

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

| <u>Assistance Listing Number</u> | <u>Program Title</u> |
|----------------------------------|---|
| 16.575 | Crime Victim Assistance – Child Abuse Treatment Program |
| 16.575 | Crime Victim Assistance – Child Advocacy Center Program |
| 16.575 | Crime Victim Assistance – Increased Access to Services Program |
| 16.575 | Crime Victim Assistance – Victim Witness Assistance Program |
| 16.588 | Violence Against Women Formula Grants – Sexual Assault Law Enforcement Specialized Units Program |
| 16.588 | Violence Against Women Formula Grants – Vertical Prosecution Program |
| 16.745 | Criminal and Juvenile Justice and Mental Health Collaboration Program |
| 20.616 | National Priority Safety Programs – Alcohol and Drug Impaired Driver Vertical Prosecution Program |

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? x yes no
 - Significant deficiency(ies) identified? yes x none reported
3. Noncompliance material to financial statements noted? yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? yes x no
 - Significant deficiency(ies) identified? yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? yes x no

Identification of Major Federal Programs

Assistance Listing Number(s)

10.561
14.871, 14.879
20.205
21.019
93.778

Name of Federal Program or Cluster

Supplemental Nutrition Assistance Cluster
Housing Voucher Cluster
Highway Planning and Construction Cluster
COVID-19 Coronavirus Relief Fund
Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

 x yes no

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
YEAR ENDED JUNE 30, 2021**

Section II – Financial Statement Findings

2021 – 001 Accounts Receivable - Completeness

Type of Finding: Material Weakness in Internal Control over Financial Reporting

Condition: While performing our audit procedures, we noted that the County did not properly accrue for revenues related to motel taxes that were related to the year ended June 30, 2021, but were not received until after year end.

Criteria or specific requirement: Under generally accepted accounting principles, revenues should be recorded to the correct period regardless of when funds are received.

Effect: The misstatement resulted in an audit adjustment of \$1,119,404, increasing Accounts Receivable and Hotel Tax in the General Fund.

Cause: As part of the County's year end closing process, the deposit permits indicate the applicable fiscal year that the revenues associated with the deposit should be recorded to. The deposit permit for the motel taxes did not indicate that the revenues should be recorded to the year ended June 30, 2021.

Repeat Finding: This is not a repeat finding.

Recommendation: We recommend that the County expand its procedures to identify unrecorded receivables, such as a scan of significant receipts subsequent to year end, in order to ensure that the balance of accounts receivable is complete at year end.

Views of responsible officials and planned corrective actions: The review of material deposits between fiscal year end and the closing of the books will include an additional step requiring that departments provide Auditor-Controller staff with supporting documentation identifying the year for which the revenue is applicable, when this information is not included in the original deposit document.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**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, 2021
(UNAUDITED)

| Grant Name and Number/ Grant Term/Audit Period | Expenditures Claimed and Accepted For Period Ended June 30, 2021 | | | Share of Expenditures Current Year | | |
|--|---|-------------------|---------------------|---------------------------------------|-----------------|------------------|
| | Costs Claimed | Costs Accepted | Questioned Costs | Federal Share | State Share | County Share |
| <u>Sexual Assault Law Enforcement Specialized Units Program - ST19 02 0090:</u> | | | | | | |
| Grant Term: 10/01/19 - 09/30/20 | | | | | | |
| Audit Period: 07/01/20 - 09/30/20 | | | | | | |
| Personal services | \$ 53,319 | \$ 53,319 | \$ -- | \$ 43,957 | \$ -- | \$ 9,362 |
| Operating expenses | 41,737 | 41,737 | -- | 33,733 | -- | 8,004 |
| Totals | <u>\$ 95,056</u> | <u>\$ 95,056</u> | <u>\$ --</u> | <u>\$ 77,690</u> | <u>\$ --</u> | <u>\$ 17,366</u> |
| <u>Sexual Assault Law Enforcement Specialized Units Program - ST20 03 0090:</u> | | | | | | |
| Grant Term: 10/01/20 - 09/30/21 | | | | | | |
| Audit Period: 10/01/20 - 06/30/21 | | | | | | |
| Personal services | \$ 147,748 | \$ 147,748 | \$ -- | \$ 103,685 | \$ -- | \$ 44,063 |
| Operating expenses | 47,713 | 47,713 | -- | 45,305 | -- | 2,408 |
| Totals | <u>\$ 195,461</u> | <u>\$ 195,461</u> | <u>\$ --</u> | <u>\$ 148,990</u> | <u>\$ --</u> | <u>\$ 46,471</u> |
| <u>Violence Against Women Veritcal Proseccution Program - VV19 02 0090:</u> | | | | | | |
| Grant Term: 07/01/19 - 12/31/20 | | | | | | |
| Audit Period: 07/01/20 - 12/31/20 | | | | | | |
| Personal services | \$ 84,310 | \$ 84,310 | \$ -- | \$ 61,318 | \$ -- | \$ 22,992 |
| Operating expenses | 37,855 | 37,855 | -- | 37,370 | -- | 485 |
| Totals | <u>\$ 122,165</u> | <u>\$ 122,165</u> | <u>\$ --</u> | <u>\$ 98,688</u> | <u>\$ --</u> | <u>\$ 23,477</u> |
| <u>Violence Against Women Veritcal Proseccution Program - VV20 03 0090:</u> | | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | | |
| Personal services | \$ 114,875 | \$ 114,875 | \$ -- | \$ 66,051 | \$ -- | \$ 48,824 |
| Operating expenses | 38,688 | 38,688 | -- | 38,329 | -- | 359 |
| Totals | <u>\$ 153,563</u> | <u>\$ 153,563</u> | <u>\$ --</u> | <u>\$ 104,380</u> | <u>\$ --</u> | <u>\$ 49,183</u> |
| <u>Victim Witness Assistance Program - VW19 38 0090:</u> | | | | | | |
| Grant Term: 10/01/19 - 09/30/20 | | | | | | |
| Audit Period: 07/01/20 - 09/30/20 | | | | | | |
| Personal services | \$ 102,027 | \$ 102,027 | \$ -- | \$ 85,054 | \$ 2,566 | \$ 14,407 |
| Operating expenses | 44,698 | 44,698 | -- | 27,961 | 1,875 | 14,862 |
| Totals | <u>\$ 146,725</u> | <u>\$ 146,725</u> | <u>\$ --</u> | <u>\$ 113,015</u> | <u>\$ 4,441</u> | <u>\$ 29,269</u> |
| <u>Victim Witness Assistance Program - VW20 39 0090:</u> | | | | | | |
| Grant Term: 10/01/20 - 09/30/21 | | | | | | |
| Audit Period: 10/01/20 - 06/30/21 | | | | | | |
| Personal services | \$ 304,505 | \$ 304,505 | \$ -- | \$ 245,519 | \$ 7,947 | \$ 51,039 |
| Operating expenses | 20,000 | 20,000 | -- | 12,012 | -- | 7,988 |
| Totals | <u>\$ 324,505</u> | <u>\$ 324,505</u> | <u>\$ --</u> | <u>\$ 257,531</u> | <u>\$ 7,947</u> | <u>\$ 59,027</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, 2021
(UNAUDITED)

| Grant Name and Number/ Grant Term/Audit Period | Expenditures Claimed and Accepted For Period Ended June 30, 2021 | | | Share of Expenditures Current Year | | |
|--|---|-------------------|---------------------|---------------------------------------|----------------|------------------|
| | Costs Claimed | Costs Accepted | Questioned Costs | Federal Share | State Share | County Share |
| <u>Child Advocacy Center Program- KC19 03 0090:</u> | | | | | | |
| Grant Term: 04/01/20 - 03/31/21 | | | | | | |
| Audit Period: 07/01/20 - 03/31/21 | | | | | | |
| Personal services | \$ 144,266 | \$ 144,266 | \$ -- | \$ 115,067 | \$ -- | \$ 29,199 |
| Operating expenses | 17,776 | 17,776 | -- | 14,972 | -- | 2,804 |
| Totals | <u>\$ 162,042</u> | <u>\$ 162,042</u> | <u>\$ --</u> | <u>\$ 130,039</u> | <u>\$ --</u> | <u>\$ 32,003</u> |
| <u>Child Advocacy Center Program- KC20 04 0090:</u> | | | | | | |
| Grant Term: 04/01/21 - 03/31/22 | | | | | | |
| Audit Period: 04/01/21 - 06/30/21 | | | | | | |
| Personal services | \$ 42,070 | \$ 42,070 | \$ -- | \$ 31,214 | \$ -- | \$ 10,856 |
| Operating expenses | 3,570 | 3,570 | -- | 3,250 | -- | 320 |
| Totals | <u>\$ 45,640</u> | <u>\$ 45,640</u> | <u>\$ --</u> | <u>\$ 34,464</u> | <u>\$ --</u> | <u>\$ 11,176</u> |
| <u>Increased Access to Services Program - KU19 01 0090:</u> | | | | | | |
| Grant Term: 04/01/20 - 06/30/21 | | | | | | |
| Audit Period: 07/01/20 - 06/30/21 | | | | | | |
| Personal services | \$ 67,370 | \$ 67,370 | \$ -- | \$ 52,710 | \$ -- | \$ 14,660 |
| Operating expenses | 86,826 | 86,826 | -- | 72,040 | -- | 14,786 |
| Totals | <u>\$ 154,196</u> | <u>\$ 154,196</u> | <u>\$ --</u> | <u>\$ 124,750</u> | <u>\$ --</u> | <u>\$ 29,446</u> |
| <u>Child Abuse Treatment Program - AT20 01 0090:</u> | | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | | |
| Personal services | \$ 18,691 | \$ 18,691 | \$ -- | \$ 2,146 | \$ -- | \$ 16,545 |
| Operating expenses | 26,456 | 26,456 | -- | 26,456 | -- | -- |
| Totals | <u>\$ 45,147</u> | <u>\$ 45,147</u> | <u>\$ --</u> | <u>\$ 28,602</u> | <u>\$ --</u> | <u>\$ 16,545</u> |
| <u>Mental Health Training - BSCC 0016-18-MH</u> | | | | | | |
| Grant Term: 05/01/19 - 09/30/21 | | | | | | |
| Audit Period: 07/01/20 - 06/30/21 | | | | | | |
| Operating expenses | \$ 18,970 | \$ 18,970 | \$ -- | \$ 18,970 | \$ -- | \$ -- |
| Totals | <u>\$ 18,970</u> | <u>\$ 18,970</u> | <u>\$ --</u> | <u>\$ 18,970</u> | <u>\$ --</u> | <u>\$ --</u> |
| <u>County Victim Services Program - XC19 02 0090:</u> | | | | | | |
| Grant Term: 01/01/20 - 12/31/20 | | | | | | |
| Audit Period: 07/01/20 - 12/31/20 | | | | | | |
| Operating expenses | \$ 88,367 | \$ 88,367 | \$ -- | \$ 80,138 | \$ -- | \$ 8,229 |
| Totals | <u>\$ 88,367</u> | <u>\$ 88,367</u> | <u>\$ --</u> | <u>\$ 80,138</u> | <u>\$ --</u> | <u>\$ 8,229</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, 2021
(UNAUDITED)

| Grant Name and Number/ Grant Term/Audit Period | Expenditures Claimed and Accepted For Period Ended June 30, 2021 | | | Share of Expenditures Current Year | | |
|---|---|-------------------|---------------------|---------------------------------------|----------------|------------------|
| | Costs Claimed | Costs Accepted | Questioned Costs | Federal Share | State Share | County Share |
| County Victim Services Program - XC20 03 0090: | | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | | |
| Operating expenses | \$ 137,878 | \$ 137,878 | \$ -- | \$ 95,642 | \$ -- | \$ 42,236 |
| Totals | <u>\$ 137,878</u> | <u>\$ 137,878</u> | <u>\$ --</u> | <u>\$ 95,642</u> | <u>\$ --</u> | <u>\$ 42,236</u> |
| Elder Abuse Program - XE19 02 0090: | | | | | | |
| Grant Term: 01/01/20 - 12/31/20 | | | | | | |
| Audit Period: 07/01/20 - 12/31/20 | | | | | | |
| Personal services | \$ 59,287 | \$ 59,287 | \$ -- | \$ 58,644 | \$ -- | \$ 643 |
| Operating expenses | 44,483 | 44,483 | -- | 44,483 | -- | -- |
| Totals | <u>\$ 103,770</u> | <u>\$ 103,770</u> | <u>\$ --</u> | <u>\$ 103,127</u> | <u>\$ --</u> | <u>\$ 643</u> |
| Elder Abuse Program - XE20 03 0090: | | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | | |
| Personal services | \$ 66,580 | \$ 66,580 | \$ -- | \$ 30,945 | \$ -- | \$ 35,635 |
| Operating expenses | 12,500 | 12,500 | -- | 12,500 | -- | -- |
| Totals | <u>\$ 79,080</u> | <u>\$ 79,080</u> | <u>\$ --</u> | <u>\$ 43,445</u> | <u>\$ --</u> | <u>\$ 35,635</u> |

**COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match
For the Period July 1, 2020 through June 30, 2021
(UNAUDITED)

| Grant Name and Number/ Grant Term/Audit Period | Budget | Expenditures, Revenues, and Match | | | Budget to Actual Variance |
|--|------------|--|--|--------------------------------------|---------------------------------|
| | | For the Period through June 30, 2020 | For the Period July 1, 2020 through June 30, 2021 | Cumulative as of June 30, 2021 | |
| <u>Sexual Assault Law Enforcement Specialized Units Program - ST19 02 0090:</u> | | | | | |
| Grant Term: 10/01/19 - 09/30/20 | | | | | |
| Audit Period: 07/01/20 - 09/30/20 | | | | | |
| Personal Services | \$ 197,895 | \$ 144,576 | \$ 53,319 | \$ 197,895 | \$ -- |
| Operating Expenses | 74,772 | 33,035 | 41,737 | 74,772 | -- |
| Total Expenditures | 272,667 | 177,611 | 95,056 | 272,667 | -- |
| Less Match County Provided | (68,167) | (50,801) | (17,366) | (68,167) | -- |
| Revenues Earned | \$ 204,500 | \$ 126,810 | \$ 77,690 | \$ 204,500 | \$ -- |
| <u>Sexual Assault Law Enforcement Specialized Units Program - ST20 03 0090:</u> | | | | | |
| Grant Term: 10/01/20 - 09/30/21 | | | | | |
| Audit Period: 10/01/20 - 06/30/21 | | | | | |
| Personal Services | \$ 198,270 | \$ -- | \$ 147,748 | \$ 147,748 | \$ 50,522 |
| Operating Expenses | 74,397 | -- | 47,713 | 47,713 | 26,684 |
| Total Expenditures | 272,667 | -- | 195,461 | 195,461 | 77,206 |
| Less Match County Provided | (68,167) | -- | (46,471) | (46,471) | (21,696) |
| Revenues Earned | \$ 204,500 | \$ -- | \$ 148,990 | \$ 148,990 | \$ 55,510 |
| <u>Violence Against Women Veritcal Prosecution Program - VV19 02 0090:</u> | | | | | |
| Grant Term: 07/01/19 - 12/31/20 | | | | | |
| Audit Period: 07/01/20 - 12/31/20 | | | | | |
| Personal Services | \$ 292,936 | \$ 208,626 | \$ 84,310 | \$ 292,936 | \$ -- |
| Operating Expenses | 112,153 | 74,298 | 37,855 | 112,153 | -- |
| Total Expenditures | 405,089 | 282,924 | 122,165 | 405,089 | -- |
| Less Match County Provided | (101,272) | (77,795) | (23,477) | (101,272) | -- |
| Revenues Earned | \$ 303,817 | \$ 205,129 | \$ 98,688 | \$ 303,817 | \$ -- |
| <u>Violence Against Women Veritcal Prosecution Program - VV20 03 0090:</u> | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | |
| Personal Services | \$ 192,369 | \$ -- | \$ 114,875 | \$ 114,875 | \$ 77,494 |
| Operating Expenses | 77,691 | -- | 38,688 | 38,688 | 39,003 |
| Total Expenditures | 270,060 | -- | 153,563 | 153,563 | 116,497 |
| Less Match County Provided | (67,515) | -- | (49,183) | (49,183) | (18,332) |
| Revenues Earned | \$ 202,545 | \$ -- | \$ 104,380 | \$ 104,380 | \$ 98,165 |

**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, 2020 through June 30, 2021
(UNAUDITED)

| Grant Name and Number/ Grant Term/Audit Period | Budget | Expenditures, Revenues, and Match | | | Budget to Actual Variance |
|--|-------------------|--|--|--------------------------------------|---------------------------------|
| | | For the Period through June 30, 2020 | For the Period July 1, 2020 through June 30, 2021 | Cumulative as of June 30, 2021 | |
| Victim Witness Assistance Program - VW19 38 0090: | | | | | |
| Grant Term: 10/01/19 - 09/30/20 | | | | | |
| Audit Period: 07/01/20 - 09/30/20 | | | | | |
| Personal Services | \$ 424,709 | \$ 322,682 | \$ 102,027 | \$ 424,709 | \$ -- |
| Operating Expenses | 58,818 | 14,120 | 44,698 | 58,818 | -- |
| Total Expenditures | <u>483,527</u> | <u>336,802</u> | <u>146,725</u> | <u>483,527</u> | <u>--</u> |
| Less Match County Provided | (90,526) | (61,257) | (29,269) | (90,526) | -- |
| Revenues Earned | <u>\$ 393,001</u> | <u>\$ 275,545</u> | <u>\$ 117,456</u> | <u>\$ 393,001</u> | <u>\$ --</u> |
| Victim Witness Assistance Program - VW20 39 0090: | | | | | |
| Grant Term: 10/01/20 - 09/30/21 | | | | | |
| Audit Period: 10/01/20 - 06/30/21 | | | | | |
| Personal Services | \$ 468,762 | \$ -- | \$ 304,505 | \$ 304,505 | \$ 164,257 |
| Operating Expenses | 55,771 | -- | 20,000 | 20,000 | 35,771 |
| Total Expenditures | <u>524,533</u> | <u>--</u> | <u>324,505</u> | <u>324,505</u> | <u>200,028</u> |
| Less Match County Provided | (98,265) | -- | (59,027) | (59,027) | (39,238) |
| Revenues Earned | <u>\$ 426,268</u> | <u>\$ --</u> | <u>\$ 265,478</u> | <u>\$ 265,478</u> | <u>\$ 160,790</u> |
| Child Advocacy Center Program- KC19 03 0090: | | | | | |
| Grant Term: 04/01/20 - 03/31/21 | | | | | |
| Audit Period: 07/01/20 - 03/31/21 | | | | | |
| Personal Services | \$ 196,865 | \$ 52,599 | \$ 144,266 | \$ 196,865 | \$ -- |
| Operating Expenses | 21,885 | 4,109 | 17,776 | 21,885 | -- |
| Total Expenditures | <u>218,750</u> | <u>56,708</u> | <u>162,042</u> | <u>218,750</u> | <u>--</u> |
| Less Match County Provided | (43,750) | (11,747) | (32,003) | (43,750) | -- |
| Revenues Earned | <u>\$ 175,000</u> | <u>\$ 44,961</u> | <u>\$ 130,039</u> | <u>\$ 175,000</u> | <u>\$ --</u> |
| Child Advocacy Center Program- KC20 04 0090: | | | | | |
| Grant Term: 04/01/21 - 03/31/22 | | | | | |
| Audit Period: 04/01/21 - 06/30/21 | | | | | |
| Personal Services | \$ 205,158 | \$ -- | \$ 42,070 | \$ 42,070 | \$ 163,088 |
| Operating Expenses | 20,155 | -- | 3,570 | 3,570 | 16,585 |
| Total Expenditures | <u>225,313</u> | <u>--</u> | <u>45,640</u> | <u>45,640</u> | <u>179,673</u> |
| Less Match County Provided | (45,063) | -- | (11,176) | (11,176) | (33,887) |
| Revenues Earned | <u>\$ 180,250</u> | <u>\$ --</u> | <u>\$ 34,464</u> | <u>\$ 34,464</u> | <u>\$ 145,786</u> |

**COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match
For the Period July 1, 2020 through June 30, 2021
(UNAUDITED)

| Grant Name and Number/ Grant Term/Audit Period | Budget | Expenditures, Revenues, and Match | | | Budget to Actual Variance |
|---|-------------------|--|--|--------------------------------------|---------------------------------|
| | | For the Period through June 30, 2020 | For the Period July 1, 2020 through June 30, 2021 | Cumulative as of June 30, 2021 | |
| Increased Access to Services Program - KU19 01 0090: | | | | | |
| Grant Term: 04/01/20 - 06/30/21 | | | | | |
| Audit Period: 07/01/20 - 06/30/21 | | | | | |
| Personal Services | \$ 69,132 | \$ 1,762 | \$ 67,370 | \$ 69,132 | \$ -- |
| Operating Expenses | 87,118 | 292 | 86,826 | 87,118 | -- |
| Total Expenditures | <u>156,250</u> | <u>2,054</u> | <u>154,196</u> | <u>156,250</u> | <u>--</u> |
| Less Match County Provided | (31,250) | (1,804) | (29,446) | (31,250) | -- |
| Revenues Earned | <u>\$ 125,000</u> | <u>\$ 250</u> | <u>\$ 124,750</u> | <u>\$ 125,000</u> | <u>\$ --</u> |
| Child Abuse Treatment Program - AT20 01 0090: | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | |
| Personal Services | \$ 112,050 | \$ -- | \$ 18,691 | \$ 18,691 | \$ 93,359 |
| Operating Expenses | 209,825 | -- | 26,456 | 26,456 | 183,369 |
| Total Expenditures | <u>321,875</u> | <u>--</u> | <u>45,147</u> | <u>45,147</u> | <u>276,728</u> |
| Less Match County Provided | (64,375) | -- | (16,545) | (16,545) | (47,830) |
| Revenues Earned | <u>\$ 257,500</u> | <u>\$ --</u> | <u>\$ 28,602</u> | <u>\$ 28,602</u> | <u>\$ 228,898</u> |
| Mental Health Training - BSCC 0016-18-MH | | | | | |
| Grant Term: 05/01/19 - 09/30/21 | | | | | |
| Audit Period: 07/01/20 - 06/30/21 | | | | | |
| Operating Expenses | \$ 26,460 | \$ 400 | \$ 18,970 | \$ 19,370 | \$ 7,090 |
| Total Expenditures | <u>26,460</u> | <u>400</u> | <u>18,970</u> | <u>19,370</u> | <u>7,090</u> |
| Less Match County Provided | -- | -- | -- | -- | -- |
| Revenues Earned | <u>\$ 26,460</u> | <u>\$ 400</u> | <u>\$ 18,970</u> | <u>\$ 19,370</u> | <u>\$ 7,090</u> |
| County Victim Services Program - XC19 02 0090: | | | | | |
| Grant Term: 01/01/20 - 12/31/20 | | | | | |
| Audit Period: 07/01/20 - 12/31/20 | | | | | |
| Operating Expenses | \$ 202,599 | \$ 113,832 | \$ 88,367 | \$ 202,199 | \$ 400 |
| Total Expenditures | <u>202,599</u> | <u>113,832</u> | <u>88,367</u> | <u>202,199</u> | <u>400</u> |
| Less Match County Provided | (40,520) | (32,291) | (8,229) | (40,520) | -- |
| Revenues Earned | <u>\$ 162,079</u> | <u>\$ 81,541</u> | <u>\$ 80,138</u> | <u>\$ 161,679</u> | <u>\$ 400</u> |
| County Victim Services Program - XC20 03 0090: | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | |
| Operating Expenses | \$ 211,182 | \$ -- | \$ 137,878 | \$ 137,878 | \$ 73,304 |
| Total Expenditures | <u>211,182</u> | <u>--</u> | <u>137,878</u> | <u>137,878</u> | <u>73,304</u> |
| Less Match County Provided | (42,236) | -- | (42,236) | (42,236) | -- |
| Revenues Earned | <u>\$ 168,946</u> | <u>\$ --</u> | <u>\$ 95,642</u> | <u>\$ 95,642</u> | <u>\$ 73,304</u> |

**COUNTY OF EL DORADO
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTION GRANTS**

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match
For the Period July 1, 2020 through June 30, 2021
(UNAUDITED)

| Grant Name and Number/ Grant Term/Audit Period | Budget | Expenditures, Revenues, and Match | | | Budget to Actual Variance |
|---|-------------------|--|--|--------------------------------------|---------------------------------|
| | | For the Period through June 30, 2020 | For the Period July 1, 2020 through June 30, 2021 | Cumulative as of June 30, 2021 | |
| Elder Abuse Program - XE19 02 0090: | | | | | |
| Grant Term: 01/01/20 - 12/31/20 | | | | | |
| Audit Period: 07/01/20 - 12/31/20 | | | | | |
| Personal Services | \$ 156,725 | \$ 93,032 | \$ 59,287 | \$ 152,319 | \$ 4,406 |
| Operating Expenses | 82,209 | 10,176 | 44,483 | 54,659 | 27,550 |
| Total Expenditures | <u>238,934</u> | <u>103,208</u> | <u>103,770</u> | <u>206,978</u> | <u>31,956</u> |
| Less Match County Provided | <u>(38,934)</u> | <u>(38,291)</u> | <u>(643)</u> | <u>(38,934)</u> | <u>--</u> |
| Revenues Earned | <u>\$ 200,000</u> | <u>\$ 64,917</u> | <u>\$ 103,127</u> | <u>\$ 168,044</u> | <u>\$ 31,956</u> |
| Elder Abuse Program - XE20 03 0090: | | | | | |
| Grant Term: 01/01/21 - 12/31/21 | | | | | |
| Audit Period: 01/01/21 - 06/30/21 | | | | | |
| Personal Services | \$ 191,198 | \$ -- | \$ 66,580 | \$ 66,580 | \$ 124,618 |
| Operating Expenses | 53,736 | -- | 12,500 | 12,500 | 41,236 |
| Total Expenditures | <u>244,934</u> | <u>--</u> | <u>79,080</u> | <u>79,080</u> | <u>165,854</u> |
| Less Match County Provided | <u>(38,934)</u> | <u>--</u> | <u>(35,635)</u> | <u>(35,635)</u> | <u>(3,299)</u> |
| Revenues Earned | <u>\$ 206,000</u> | <u>\$ --</u> | <u>\$ 43,445</u> | <u>\$ 43,445</u> | <u>\$ 162,555</u> |

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