

**LEWIS COUNTY, WASHINGTON**  
**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**For The Year Ended December 31, 2013**

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**NOTE 1 - BASIS OF ACCOUNTING**

The Schedule of Expenditures of Federal Awards is prepared on the same basis of accounting as the county's financial statements. The county uses accrual basis of accounting for all funds except governmental funds, which use the modified accrual basis of accounting.

**NOTE 2 - PROGRAM COSTS**

The amounts shown as current year expenditures represent only federal grant portions of the program costs. Entire program costs, including the county's portion, may be more than shown.

**NOTE 3 - FEDERAL LOANS**

The county was approved by the Environmental Protection Agency and the Washington State Department of Commerce's Public Works Board to receive a loan totaling \$721,822 to improve its drinking water system. In 2012, Amendment A removed the loan fee and reduced the loan amount to \$714,675. The amount listed for this loan includes the proceeds used during the year.

**NOTE 4 - NOT AVAILABLE (N/A)**

The county was unable to obtain another identification number.

**NOTE 5 - NONCASH AWARDS – VACCINATIONS**

The amount of vaccine reported on the schedule is the value of vaccine received and distributed by the county during the year and priced as prescribed by the Washington Department of Health.

**NOTE 6 - SUPPLEMENTAL GRANT AWARDS**

(a) The amount of expenditures listed for CFDA 20.106 under contract # DOT-FA13NM-0001 includes \$2,584 that was originally incurred in 2012, but became reimbursable by the grant award issued July 2013.

(b) The amount of expenditures listed for CFDA 20.106 under contract # DOT-FA13NM-0011 includes \$327 that was originally incurred in 2012, but became reimbursable by the grant award issued July 2013.

(c) The amount of expenditures listed for CFDA 20.205 under contract LA-6941 includes \$138 that was originally incurred in 2012 but was not previously reimbursable since the costs for the project exceeded the amount allowed on the grant award. During the Washington State Department of Transportation final grant review performed in October 2013, unused grant funding from the State's award was moved to allow \$138 of additional costs to be grant reimbursable.

The expenditures incurred in 2012 that did not become reimbursable until 2013 have been included in the expenditure totals reported on the 2013 Schedule of Expenditures of Federal Awards.

**NOTE 7 - MEDICAL ASSISTANCE PROGRAM**

The reimbursement for contract #1166-35255 is based on expenditures occurring during the third and fourth quarters of 2012. Due to the length of time needed to prepare the billing information, the amount of expenditures associated with the third and fourth quarters of 2012 were not determined in time to be included in the 2012 Financial Statements.

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No billings could be prepared based on 2013 expenditures due to the new billing process not being finalized in enough time to prepare the billing information. The Centers for Medicaid and Medicare Systems (CMS) determined at the federal level that the way Washington State handled the Medicaid Administrative Match program was not correct and notified the State that they would not allow any more billings until an agreement was reached on the changes that needed to be made.

**NOTE 8 - INDIRECT COST RATE**

(a) The amount expended for "Schools and Roads Grants to States (CFDA 10.665) includes \$308 from Contract Number 07-PA11060300-037 claimed as an indirect cost recovery using an indirect cost rate of 17.66% as approved for 2013 by the Board of County Commissioners on January 28, 2013 through Resolution #13-027.

(b) The amount expended for "Child Support Enforcement" (CFDA 93.563) includes \$2,375 from Contract Number 0763-15018 and \$42,105 from Contract Number 2110-81382 claimed as an indirect cost recovery using an indirect cost rate of 17.66% as approved for 2013 by the Board of County Commissioners on January 28, 2013 through Resolution #13-027.

(c) The amount expended for "Medical Assistance Program" (CFDA 93.778) includes \$3,676 from Contract Number 1166-35255 claimed as an indirect cost recovery. Indirect costs claimed were for billings for the 3<sup>rd</sup> and 4<sup>th</sup> quarters of 2012 that used the rate of 17.66% in effect for 2012 as approved by the Board of County Commissioners on December 19, 2011 through Resolution #11-430. No indirect costs for 2013 are reported since no billings could be prepared based on 2013 expenditures due to the new billing process not being finalized in enough time to prepare the billing information.

**NOTE 9 - AMOUNTS AWARDED TO SUBRECIPIENTS**

(a) Included in the total amount expended for "Schools and Roads" (CFDA number 10.665) is \$20,298 for P.L. 112-141, which was passed through to subrecipients that administered their own projects. This amount includes both current and prior year Title III funds.

(b) Included in the total amount expended for "Community Development Block Grants" (CFDA number 14.228) is \$18,959 from Contract Number 13-65400-009 that was passed through to subrecipients that administered their own projects.

(c) Included in the total amount expended for "Emergency Solutions" (CFDA number 14.231) is \$25,278 from Contract Number 13-46107-016 that was passed through to subrecipients that administered their own projects.

(d) Included in the total amount expended for "Supportive Housing Program" (CFDA number 14.235) is \$42,631 from Contract Number WA0091B0T011104 that was passed through to subrecipients that administered their own projects.

(e) Included in the total amount expended for "Continuum of Care Program" (CFDA number 14.267) is \$67,932 from Contract Number WA0091L0T011205 that was passed through to subrecipients that administered their own projects.

(f) Included in the total amount expended for "Violence Against Women Formula Grants" (CFDA number 16.588) is \$2,386 from Contract Number F12-31103-050 that was passed through to subrecipients that administered their own projects.

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(g) Included in the total amount expended for "Medical Assistance Program" (CFDA number 93.778) is \$58,406 from Contract Number 1163-27316 that was passed through to subrecipients that administered their own projects.

(h) Included in the total amount expended for "Prevention/Treatment of Substance Abuse" (CFDA number 93.959) is \$101,088 from Contract Number 1163-27316 that was passed through to subrecipients that administered their own projects.