

**COUNTY OF EL DORADO**

**SINGLE AUDIT REPORT**

**JUNE 30, 2005**

**COUNTY OF EL DORADO**

Single Audit Report  
For the Year Ended June 30, 2005

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# Bartig, Basler & Ray

A Professional Corporation

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Certified Public Accountants and Management Consultants

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Frank V. Trythall  
Brad W. Constantine  
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Curtis A. Orgill  
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## **REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, as of and for the year ended June 30, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 17, 2005. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

### Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County of El Dorado's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinions on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that we have reported to management of the County of El Dorado in a separate letter dated November 17, 2005.

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

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

BARTIG, BASLER & RAY, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

Roseville, California  
November 17, 2005

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## REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

### Compliance

We have audited the compliance of the County of El Dorado, with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2005. The County of El Dorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulation, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of El Dorado's management. Our responsibility is to express an opinion on the County of El Dorado's compliance based on our audit.

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 of El Dorado's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the County of El Dorado's compliance with those requirements.

In our opinion, the County of El Dorado complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2005. However, we noted certain matters that we reported to management of the County, in a separate letter dated November 17, 2005.

To the Board of Supervisors of  
the County of El Dorado

#### Internal Control Over Compliance

The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of El Dorado's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we considered to be material weaknesses. However, we noted other matters involving internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs which we have reported to management in a separate letter dated November 17, 2005.

#### Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado as of and for the year ended June 30, 2005, and have issued our report thereon dated November 17, 2005. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. 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 basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

To the Board of Supervisors of  
the County of El Dorado

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

BARTIG, BASLER & RAY, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

Roseville, California  
November 11, 2005

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Direct Programs:			
Taylor Grazing Fees	10.000	--	\$ 89
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	02-DG-11051900-028	16,399
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	02-DG-11051900-024	93,335
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	03-DG-11051900-028	161,093
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	05-DG-11051900-037	131,033
Subtotal CFDA 10.672			<u>401,860</u>
Total Direct Programs - U.S. Department of Agriculture			<u>401,949</u>
Passed through National Fish and Wildlife Foundation:			
Lake Tahoe Basin Weed Survey and Eradication Project	10.000	2004-0003-033	<u>10,000</u>
Passed through State Department of Education:			
<i>Child Nutrition Cluster:</i>			
School Breakfast Program	10.553	09 10090 00930016 01	18,909
National School Lunch Program	10.555	09 10090 00930016 01	31,268
Subtotal - <i>Child Nutrition Cluster</i>			<u>50,177</u>
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	02-25672-02	118,274
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	02-25672-03	343,646
Subtotal CFDA 10.557			<u>461,920</u>
<i>Food Stamps Cluster:</i>			
Passed through State Department of Health Services:			
Nutrition Education Program	10.561 *	03-75368 A-02	15,900
Passed through State Department of Social Services:			
Food Stamps	10.551 *	--	4,753,515

See accompanying notes

\* Major Program



**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Agriculture (continued)</u>			
Passed through State Department of Social Services (continued):			
<i>Food Stamps Cluster (continued)</i>			
State Administrative Matching Grants for Food Stamp Program (FY0304)	10.561 *	--	\$ 6,233
State Administrative Matching Grants for Food Stamp Program	10.561 *	--	<u>779,105</u>
Subtotal CFDA 10.561 - \$801,238			
Subtotal - <i>Food Stamps Cluster</i>			<u>5,554,753</u>
Passed Through State Controller's Office:			
Schools and Roads - Grants to States: Title III County Projects FY0304	10.665 *	--	140,294
Schools and Roads - Grants to States: Title III County Projects Interest FY0304	10.665 *	--	4,539
Schools and Roads - Grants to States: Title III County Projects	10.665 *	--	221,105
Schools and Roads - Grants to States: Title III Search and Rescue	10.665 *	--	312,051
Schools and Roads - Grants to States: Federal Forest Reserve	10.665 *	--	<u>1,717,616</u>
Subtotal CFDA 10.665			<u>2,395,605</u>
Total U.S. Department of Agriculture			<u>\$ 8,874,404</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers - Admin	14.871 *	CA151VO	312,646
Section 8 Housing Choice Vouchers - Project	14.871 *	CA151VO	<u>2,330,563</u>
Total Direct Programs (U.S. Department of Housing and Urban Development) and CFDA 14.871			<u>2,643,209</u>
Passed through State Department of Housing and Community Development:			
2001 CDBG-Housing Rehab Program	14.228 *	01-STBG-1580	1,915

See accompanying notes

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Housing and Urban Development (continued)</u>			
Passed through State Department of Housing and Community Development (continued):			
2002 EDBG- Micro Enterprise Grant	14.228 *	02-EDBG-877	\$ 240,846
Revolving Loan Fund Economic Development Block Grant	14.228 *	--	11,211
Revolving Loan Fund (RLF) Housing Rehabilitation	14.228 *	--	149,174
CDBG 1st Time Home Buyers Grant	14.228 *	03-STBG-1817	323,533
Subtotal CFDA 14.228			<u>726,679</u>
2002 HOME Investment Partnership Program	14.239	02-HOME-0613	28,844
2002 HOME Investment Partnership Program (Program Income)	14.239	02-HOME-0613 PI	36
Subtotal CFDA 14.239			<u>28,880</u>
Passed through Sacramento Housing Authority:			
Housing Opportunities for Persons with AIDS	14.241	ELD-01-04	18,685
Housing Opportunities for Persons with AIDS	14.241	ELD-01-05	11,426
Subtotal CFDA 14.241			<u>30,111</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,428,879</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	<u>109,216</u>
Passed Through National Fish and Wildlife Foundation:			
Lake Tahoe Basin Weed Survey and Eradication Project	15.000	2004-0003-033	<u>5,000</u>
Total U.S. Department of Interior			<u>\$ 114,216</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Local Law Enforcement Block Grant 2003	16.592	2003LBBX1273	21,068
Local Law Enforcement Block Grant 2003 Interest	16.592	2003LBBX1273	639
Local Law Enforcement Block Grant 2004	16.592	2004LBBX0078	21,099
Subtotal CFDA 16.592			<u>42,806</u>

See accompanying notes

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Justice (continued)</u>			
Direct Programs (continued):			
Drug Free Communities Support Grant	16.729	2000-JN-FX-0045 (S3)	\$ 22,775
Drug Free Communities Support Grant	16.729	2000-JN-FX-0045 (S4)	53,129
Subtotal CFDA 16.729			<u>75,904</u>
Bulletproof Vest Partnership Grant	16.607	4023179	885
Public Safety Partnership and Community Policing Grants: COPS More 2002	16.710	2002CMWX0165	17,781
Domestic Cannabis Eradication/Suppression Program	16.000	GFAN-04-9008	8,888
Equitable Sharing of Federally Forfeited Property	16.000	N/A	266,884
Subtotal			<u>294,438</u>
Total Direct Programs - U.S. Department of Justice			<u>413,148</u>
Passed through National Children's Alliance:			
Crimes Victims Assistance/Discretionary Grants	16.582	170-PS04	5,786
Crimes Victims Assistance/Discretionary Grants (FY0304)	16.582	--	(552)
Subtotal CFDA 16.582			<u>5,234</u>
Passed through State Office of Emergency Services:			
Victims of Crimes Assistance Elder Abuse	16.575	EA 03060090	11,491
Victims of Crimes Assistance Elder Abuse	16.575	EA 04060090	48,555
Victim Witness Assistance	16.575	VW04230090	86,713
Subtotal CFDA 16.575			<u>146,759</u>
Byrne Anti-Drug Abuse Task Force (ADA)	16.579	DC033Q0090	145,963
Byrne Anti-Drug Abuse Task Force (ADA)	16.579	DC04150090	238,157
Byrne Formula Grant Elder Abuse	16.579	EA 03060090	7,882
Byrne Formula Grant Elder Abuse	16.579	EA 04060090	14,332
Subtotal CFDA 16.579			<u>406,334</u>
Total Passed Through State Office of Emergency Services			<u>553,093</u>

See accompanying notes

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Justice (continued)</u>			
Passed through State Board of Corrections:			
Juvenile Accountability Incentive	16.523	BDC 108-04	\$ 29,327
Violent Offenders Incarceration & Truth-in-Sentencing	16.586	BOC 048-00	<u>12,375</u>
Total Passed Through State Board of Corrections			<u>41,702</u>
Total U.S. Department of Justice			<u>\$ 1,013,177</u>
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program (AIP) Master Plan Placerville	20.106	DTFA08-03-C-31445	72,868
AIP Master Plan Georgetown	20.106	DTFA08-03-C-31451	66,300
Airport Improvement Program Runway Rehabilitation	20.106	DTFA08-03-C-31395	<u>85,473</u>
Total Direct Programs (U.S. Department of Transportation) and CFDA 20.106			<u>224,641</u>
Passed through State Office of Emergency Services:			
Interagency Hazardous Materials Public Sector	20.703	HMECA4033120	<u>3,941</u>
Passed through State Department of Transportation:			
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	BRLS-5925 (032)	826,216
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	BRLS-5925 (030)	10,609
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	BRLO-5925 (026)	2,915
Highway Planning & Construction; Transportation Enhancement Act (TEA)	20.205	STPLER-5925 (035)	<u>(6,193)</u>
Subtotal CFDA 20.205			<u>833,547</u>
Formula Grants for other than Urbanized Areas; Operating Assistance - FTA 5311 (FY03/04)	20.509	SA-644162-00	<u>10,704</u>

See accompanying notes

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Transportation (continued)</u>			
Passed through State Department of Transportation (continued):			
Capital Assistance Program for Elderly Persons & Persons with Disabilities; FTA 5310	20.513	SA-6402720	\$ 43,455
Capital Assistance Program for Elderly Persons & Persons with Disabilities; FTA 5310	20.513	SA-6403823-10	43,802
Subtotal CFDA 20.513			<u>87,257</u>
Total Passed through State Department of Transportation (See Note 8)			<u>931,508</u>
Total U.S. Department of Transportation			<u>\$ 1,160,090</u>
<u>U.S. General Services Administration</u>			
Passed through State Secretary of State:			
HAVA Voter Education and/ or Poll worker Training Assistance Grant Program	39.011	04GR580006	<u>17,938</u>
Total U.S. General Services Administration			<u>\$ 17,938</u>
<u>U.S. Institute Of Museum and Library Services</u>			
Passed through California State Library:			
State Library Program - Global Language Material Grant Program	45.310	40-6133	<u>1,980</u>
Total Institute of Museum and Library Services			<u>\$ 1,980</u>
<u>U.S. Environmental Protection Agency</u>			
Passed through State Department of Toxic Substances Control:			
State and Tribal Response Program	66.817	04-72820	<u>3,392</u>
Total U.S. Environmental Protection Agency			<u>\$ 3,392</u>

See accompanying notes

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Energy</u>			
Passed through State Department of Community Services and Development:			
Weatherization Assistance for Low Income Persons	81.042	04C-1512	\$ 26,239
Total U.S. Department of Energy			\$ 26,239
<u>U.S. Department of Education</u>			
Passed through State Department of Education via El Dorado County Office of Education:			
Special Education Grants to States (IDEA, Part B)	84.027	--	78,388
Passed through State Department of Rehabilitation:			
Vocational Rehabilitation Grant	84.126	--	30,750
Total U.S. Department of Education			\$ 109,138
<u>U.S. Department of Health and Human Services</u>			
Direct Program:			
Community Access Program (HCAP)	93.252	G92OA02241-02-00	834,229
Passed through State Department of Aging:			
<i>Aging Cluster:</i>			
Special Programs for the Aging, Title III, Part C1 - Nutrition Services	93.045	AP-0405-29	142,621
Special Programs for the Aging, Title III, Part C2 - Nutrition Services	93.045	AP-0405-29	113,295
Subtotal CFDA 93.045 (See Note 7)			255,916
Nutrition Services Incentive: Elderly Nutrition C-1	93.053	AP-0405-29	58,388
Nutrition Services Incentive: Elderly Nutrition C-2	93.053	AP-0405-29	52,575
Subtotal CFDA 93.053 (See Note 7)			110,963

See accompanying notes

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Aging (continued):			
Special Programs for the Aging, Title VII, Chapter 3 Part B - Programs for the Prevention of Elder Abuse, Neglect and Exploitation Program	93.041	AP-0405-29	\$ 6,170
Special Programs for the Aging, Title VII, Chapter 2 Part A - Long Term Care Ombudsman Services	93.042	AP-0405-29	6,761
Special Programs for the Aging Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-0405-29	5,101
Special Programs for the Aging, Title III, Part B-Grants for Supportive Services and Senior Centers	93.044	AP-0405-29	271,441
National Family Caregiver Support	93.052	AP-0405-29	92,294
Subtotal (See Note 7)			<u>381,767</u>
Total Passed through State Department of Aging and Aging Cluster (See Note 7)			<u>748,646</u>
Passed through State Department of Alcohol/Drug Programs:			
Promoting Safe and Stable Families (PSSF) funds Dependency Drug Court - Comprehensive Drug Court Implementation Program	93.556	CDCI-04/05-09-05-A1	<u>23,547</u>
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	NNA-09	<u>831,961</u>
Total Passed through State Department of Alcohol/Drug Programs			<u>855,508</u>
Passed through County of Sacramento Department of Health & Human Services:			
HIV Emergency Relief Project Grant: Ryan White CARE	93.914	7275-04/05-709 (A-1)	<u>201,935</u>
Passed through State Department of Child Support Services: Child Support Enforcement	93.563	--	<u>3,360,966</u>

See accompanying notes

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Community Services and Development:			
L.I.H.E.A.P - A16/Outreach	93.568	04B-5263	\$ 26,992
L.I.H.E.A.P - HEAP	93.568	04B-5263	6,814
L.I.H.E.A.P - ECIP/WPO/FRR	93.568	04B-5263	74,729
L.I.H.E.A.P - WX	93.568	04B-5263	89,435
L.I.H.E.A.P - Program/Interest Income WX	93.568	04B-5263 PI	26,850
L.I.H.E.A.P - A16/Outreach	93.568	05B-5312	27,759
L.I.H.E.A.P - HEAP	93.568	05B-5312	6,131
L.I.H.E.A.P - ECIP/WPO/FRR	93.568	05B-5312	237,971
L.I.H.E.A.P - WX	93.568	05B-5312	124,742
Subtotal CFDA 93.568			<u>621,423</u>
Community Services Block Grant	93.569	04F-4435	115,255
Community Services Block Grant	93.569	05F-4610	43,264
Subtotal CFDA 93.569			<u>158,519</u>
Total Passed through State Department of Community Services and Development			<u>779,942</u>
Passed through Emergency Medical Services Authority:			
Promoting Safe and Stable Families: Emergency Medical Services for Children	93.556	EMS-4057	<u>20,594</u>
Passed through State Department of Health Services:			
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism	93.283	04-09-03-ELD	377,212
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism FY0304	93.283	--	139,094
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism Cal/Neva Emergency Preparedness	93.283	--	6,542
Subtotal CFDA 93.283			<u>522,848</u>

See accompanying notes



**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Health Services (continued):			
Preventive Health and Health Services Block Grant 314(D)	93.991	--	\$ 1,426
Preventive Health and Health Services Block Grant 314(D)	93.991	--	4,221
Subtotal CFDA 93.991			<u>5,647</u>
 Public Health and Social Services Emergency Fund: Hospital Bioterrorism	 93.003	 --	 226,446
 Maternal & Child Health Services Block Grant to the States	 93.994	 2004-09	 80,298
Immunization Grants: Immunization Project Subvention Subtotal	 93.268	 04-35229	 <u>57,175</u> <u>363,919</u>
 Total Passed through State Department of Health Services			  <u>892,414</u>
 Passed through Marshall Hospital: Research on Healthcare Costs, Quality & Outcomes	 93.226	 --	 <u>123,872</u>
 Passed through State Department of Mental Health:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	26,289
Projects for Assistance in Transition from Homelessness (PATH) FY0304	93.150	--	2,480
Subtotal CFDA 93.150			<u>28,769</u>
 Substance Abuse and Mental Health Services Administration (SAMHSA) - Block Grants for Community Mental Health Services	 93.958	 --	 <u>161,994</u>
 Total Passed through State Department of Mental Health			  <u>190,763</u>

See accompanying notes

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>			
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families	93.558	* --	\$ 7,441,656
Temporary Assistance for Needy Families (FY0304)	93.558	* --	48,712
Temporary Assistance for Needy Families (FY0203)	93.558	* --	(33,362)
Temporary Assistance for Needy Families Performance (FY0304)	93.558	* --	(20,400)
Temporary Assistance for Needy Families Performance	93.558	* --	157,242
Subtotal CFDA 93.558			<u>7,593,848</u>
Community-Based Family Resource and Support Grant 1997/98	93.590	--	5,009
Community-Based Family Resource and Support Grant 1998/99	93.590	--	1,166
Community-Based Family Resource and Support Grant 2001/02	93.590	--	1,109
Community-Based Family Resource and Support Grant 2004/05	93.590	--	12,771
Subtotal CFDA 93.590			<u>20,055</u>
Chafee Education and Training Vouchers Programs	93.645	FY2004/05	522
Child Welfare Services State Grants	93.645	--	78,708
Subtotal CFDA 93.645			<u>79,230</u>
Foster Care - Title IV-E	93.658	--	\$ 2,757,433
Foster Care - Title IV-E Rosales v Thompson FFY99	93.658	--	3,147
Foster Care - Title IV-E Rosales v Thompson FFY00	93.658	--	7,023
Foster Care - Title IV-E Rosales v Thompson FFY01	93.658	--	7,446
Foster Care - Title IV-E Rosales v Thompson FFY02	93.658	--	7,724
Foster Care - Title IV-E Rosales v Thompson FFY03	93.658	--	8,375
Foster Care - Title IV-E Rosales v Thompson FFY04	93.658	--	(2,506)
Foster Care - Title IV-E FY03/04	93.658	--	12,270
Subtotal CFDA 93.658			<u>2,800,912</u>
Adoption Assistance	93.659	--	925,478
Adoption Assistance FY0203	93.659	--	657
Subtotal CFDA 93.659			<u>926,135</u>

See accompanying notes

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<i>U.S. Department of Health and Human Services (continued)</i>			
Passed through State Department of Social Services (continued):			
Social Service Block Grant	93.667	--	\$ 49,738
Social Service Block Grant FY0304	93.667	--	37,233
Subtotal CFDA 93.667			<u>86,971</u>
Promoting Safe and Stable Families	93.556	--	176,436
Subtotal CFDA 93.556 = \$220,577			
Adoptive Incentive Payments FY0304	93.603	--	(38,443)
Chafee Foster Care Independent Living	93.674	--	79,699
Subtotal			<u>217,692</u>
 Total Passed through State Department of Social Services			 <u>11,724,843</u>
 <i>Medicaid Programs:</i>			
Passed through State Department of Aging:			
Medical Assistance Program-MSSP (See Note 7)	93.778	MS-0405-35	<u>122,807</u>
Passed Through State Department of Alcohol/Drug Programs			
Medical Assistance Program: Drug Medi-Cal	93.778	NNA 09	1,954
Medical Assistance Program: Perinatal Drug Medi-Cal	93.778	NNA 09	9,693
Subtotal			<u>11,647</u>
Passed through State Department of Health Services:			
Medical Assistance Program: Medi-Cal	93.778	--	1,645,027
Medical Administration Activities (MAA)	93.778	02-25127	179,566
Medical Administration Activities (MAA)	93.778	03-75070	295,721
Medical Assistance Program: Child Health & Disability Prevention	93.778	--	102,419
Medical Assistance Program: California Children's Services Title XXI	93.778	--	32,288
Medical Assistance Program: California Children's Services	93.778	--	130,285

See accompanying notes

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
<u>U.S. Department of Health and Human Services (continued)</u>			
<i>Medicaid Programs (continued):</i>			
Passed through State Department of Health Services (continued):			
Medical Assistance Program: Maternal & Child Health Services	93.778	2004-09	\$ 214,250
Subtotal			<u>2,599,556</u>
Passed through State Department of Health Services via State Department of Social Services:			
Medical Assistance Program Title XIX	93.778	--	753,873
Medical Assistance Program Title XIX (FY0203)	93.778	--	28,790
In Home Services Public Authority Medical Assistance Program	93.778	--	113,037
Subtotal			<u>895,700</u>
Passed through State Department of Veterans Affairs:			
Medi-Cal Cost Avoidance-CVSO (FY0304)	93.778	--	4,167
Medi-Cal Cost Avoidance-CVSO	93.778	--	1,417
Subtotal			<u>5,584</u>
Total - <i>Medicaid Programs</i>			<u>3,635,294</u>
Total U.S. Department of Health and Human Services			<u>\$ 23,369,006</u>
<u>U.S. Social Security Administration</u>			
Direct Program:			
Social Security Incentive Program	96.000	--	4,400
Total U.S. Social Security Administration			<u>\$ 4,400</u>
<u>U.S. Department of Homeland Security</u>			
Passed through State Office of Homeland Security:			
		2004-0045	
FY 04 State Homeland Security Grant	97.004	OES-ID#017-00000	294,445
FY 03 State Homeland Security Grant Program - Part I	97.004	2003-167	29,911

See accompanying notes

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Federal Expenditures</u>
U.S. Department of Homeland Security (continued)			
FY 03 State Homeland Security Grant Program - Part II	97.004	2003-35	\$ 113,742
Total CFDA 97.004 and Total Passed through State Office of Homeland Security			<u>438,098</u>
Passed through State Office of Emergency Services:			
FY 04 Emergency Management Performance Grant	97.042	2004-402	21,874
Passed through State Office of Planning and Research:			
Citizen Corps CERT Program FY 03/04	97.053	CCOA#9	<u>1,367</u>
Total Passed through Office of Emergency Services			<u>23,241</u>
Total U.S. Department of Homeland Security			<u>\$ 461,339</u>
Total Expenditures of Federal Awards			<u><u>\$ 38,584,198</u></u>

See accompanying notes

# COUNTY OF EL DORADO

## Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2005

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of El Dorado. The County of El Dorado'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 government agencies are included in the schedule.

Note 2: **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards is sometimes prepared on a basis other than that used to record transactions in the accounting records and as reported in the basic financial statements (such as cash basis). 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 this schedule may differ from amounts presented in or used in the preparation of the basic financial statements.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

Note 4: **Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County of El Dorado provided federal awards to subrecipients as follows:

<u>CFDA</u>	<u>Program</u>	<u>Amount</u>
10.665	School and Roads-State Title III	\$ 365,938
14.228	2002 EDBG Micro Enterprise Grant	148,418
14.241	Housing Opportunities for People with AIDS	30,111
16.579	Byrne Formula Grant Program	293,720
16.729	Drug Free Communities Support Program	59,370
93.003	Public Health and Social Services Emergency Fund	220,537
93.252	Community Access Program	316,981
93.268	Immunization Grant: Immunization Project Subvention	14,999
93.556	Promoting Safe and Stable Families	132,230
93.590	Community Based Family Resource Program	18,780

**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

Note 4: **Subrecipients** (continued)

<u>CFDA</u>	<u>Program</u>	<u>Amount</u>
93.658	Foster Care (Maintenance Payments)	726,186
93.778	Medical Assistance	58,336
93.914	HIV Emergency Relief	181,738
93.959	Substance Abuse Prevention and Treatment Block Grant	<u>529,767</u>
	TOTAL	<u>\$ 3,097,111</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, 2005:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>
14.228	Community Development Block Grant	
	Revolving Loan Fund (RLF) Economic Development	\$ 50,000
	Revolving Loan Fund (RLF) Housing Rehabilitation	468,980
	Revolving Loan Fund (RLF) Housing Acquisition	369,000
14.239	HOME Investment Partnership Program	2,999,900
93.558	Temporary Assistance for Needy Families	<u>11,100</u>
	TOTAL	<u>\$ 3,898,980</u>

Note 6: **Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County has either determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

Note 7: **Department of Aging Federal/State Share**

Beginning with the fiscal year ended June 30, 2005, the California Department of Aging (CDA) requires agencies who receive CDA funding to display state-funded expenditures discretely along with federal expenditures. The County expended the following state and federal amounts under these grants:

<u>CFDA</u>	<u>Contract No.</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.045	AP-0405-29 (III C-1)	\$ 142,621	\$ 24,519
93.045	AP-0405-29 (III C-2)	113,295	31,150
93.053	AP-0405-29 (C-1)	58,388	--
93.053	AP-0405-29 (C-2)	52,575	--
93.041	AP-0405-29 (VII-3B)	6,170	139
93.042	AP-0405-29 (VII-2A)	6,761	962
93.043	AP-0405-29 (III-D)	5,101	525
93.044	AP-0405-29 (III-B)	271,441	41,068
93.052	AP-0405-29 (III-E)	92,294	--
N/A	AP-0405-29	--	381,159
93.778	MS-0405-35	<u>122,807</u>	<u>118,848</u>
	<b>TOTAL</b>	<b><u>\$ 871,453</u></b>	<b><u>\$ 598,370</u></b>

State-only grants, above, do not display a CFDA number. The one state-only grant listed above is Community Based Services (CBSP) for \$381,159.



**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2005

Note 8: **California Department of Transportation**

The County expended following state amounts on the following projects during the year ended June 30, 2005:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X04-5925(041)	\$ 359,164
State Match	X04-5925(041)	100,000
RSTP Exchange	X03-5925(040)	350,209
State Match	X03-5925(040)	--
Subtotal		<u>809,373</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X04-6157(024), Subrecipient	354,225
RSTP Exchange	X03-6157(021)	<u>348,716</u>
Subtotal		<u>702,941</u>
TOTAL		<u>\$ 1,512,314</u>

**COUNTY OF EL DORADO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2005

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |               |
|---|---------------|
| 1. Type of auditor's report issued:   | Unqualified   |
| 2. Internal controls over financial reporting:                                |               |
| a. Material weaknesses identified?  | No            |
| b. Reportable conditions 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. Reportable conditions identified not considered to be material weaknesses?   | None reported |
| 2. Type of auditor's report issued on compliance for major programs:  | Unqualified   |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No            |
| 4. Identification of major programs:  |               |

CFDA Number

- |        |   |
|--------|---|
| 10.551 | Food Stamps   |
| 10.561 | State Administrative Matching Grants for Food Stamp Program |
| 10.665 | Schools and Roads-Grants to States                          |
| 14.228 | Community Development Block Grant/State's Program           |
| 14.871 | Section 8 Housing Choice Vouchers                           |
| 93.558 | Temporary Assistance for Needy Families                     |

**COUNTY OF EL DORADO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2005

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |              |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs?       | \$ 1,157,526 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes          |

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

None reported.

**COUNTY OF EL DORADO**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2005

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 04-1:</b>	<u>Recommendation</u>
CFDA 10.551 Food Stamps  and  CFDA 10.561 State Administrative Matching Grants for Food Stamp Program	<p>We recommend that the County assign and train staff to perform the statutorily-required daily reconciliation of the food stamp benefits entering into the EBT system with the County's ISAWS eligibility system. Also, we recommend that the County monitor to ensure that the EBT reconciliations are being performed every day, as required.</p> <p style="text-align: center;"><u>Status</u></p> <p>Partially corrected this year. The County performed the daily EBT reconciliations from April 25, 2005, through yearend. However, from July 1, 2004 through April 24, 2005, the reconciliations were not performed on a daily basis, as required.</p> <p>Management notes that an attempt was made to retrieve ISAWS reports for the entire fiscal year, but they learned that the system only holds the reports for four to six weeks before they are purged. Further, all required EBT reconciliations are currently being performed and there are no unidentified variances.</p>
<b>Finding 99-4:</b>	<u>Recommendation</u>
U.S. Department of Health & Human Services CFDA 93.558, 93.658, 93.659	<p>The CA-800's are due each month within twenty (20) days. Three of the twelve Summary Report of Assistance Expenditures were not timely filed. Systems continue to need improvement to ensure the reports are timely filed.</p> <p style="text-align: center;"><u>Status</u></p> <p>Corrected.</p>

**COUNTY OF EL DORADO**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2005

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Findings</u>
<b>Finding 2003-1:</b>	<u>Recommendation</u>
Department of Health & Human Services CFDA 93.558, 93.658	The reconciliation worksheets should be cumulative and should be completed before the CA-800 is completed. Systems of internal control are designed to ensure the accuracy of the reports and to catch errors before they go out of the office.
	<u>Status</u>
	Corrected.
<b>Finding 2003-OCJP 1:</b>	<u>Recommendation</u>
California Office of Criminal Justice Planning Contract No. SRVP01040090	Return \$3,910 to State.
	<u>Status</u>
	Partially corrected. The County acknowledges that the amount of \$3,910 must be returned to the state Office of Emergency Services (OES). However, the County is waiting to pay this amount until an adjustment letter is received from the OES. (The County receives no federal funds under this grant.)

**SUPPLEMENTAL STATEMENTS  
OF REVENUE AND EXPENDITURES**

## COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 04F-4435 (CSBG)  
 For the Period January 1, 2004 through December 31, 2004

	January 1, 2004 through June 30, 2004	July 1, 2004 through December 31, 2004	Total Reported Expenses
<u>Revenue</u>			
Grant revenue	\$ 58,301	\$ 115,255	\$ 173,556
Interest/program income	--	--	--
	<u>\$ 58,301</u>	<u>\$ 115,255</u>	<u>\$ 173,556</u>
<u>Expenditures</u>			
Personnel Costs			
Salary and wages	\$ 43,809	\$ 67,557	\$ 111,366
Fringe benefits/payroll taxes	6,955	34,639	41,594
	<u>50,764</u>	<u>102,196</u>	<u>152,960</u>
Non-Personnel Costs			
Travel	275	358	633
Space cost rental	1,931	4,191	6,122
Consumable supplies	2,231	473	2,704
Lease/purchase equipment	207	1,740	1,947
Consultant services	10	61	71
Other costs	2,883	6,236	9,119
	<u>7,537</u>	<u>13,059</u>	<u>20,596</u>
	<u>\$ 58,301</u>	<u>\$ 115,255</u>	<u>\$ 173,556</u>

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 05F-4610 (CSBG)  
 For the Period January 1, 2005 through December 31, 2005

	January 1, 2005 through June 30, 2005	July 1, 2005 through December 31, 2005	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 43,129	\$ --	\$ 43,129	\$ 43,129
Interest/program income	--	--	--	--
 Total Revenue	<u>\$ 43,129</u>	<u>\$ --</u>	<u>\$ 43,129</u>	<u>\$ 43,129</u>
 <u>Expenditures</u>				
Personnel Costs				
Salary and wages	\$ 24,363	\$ --	\$ 24,363	24,363
Fringe benefits/payroll taxes	11,819	--	11,819	11,819
 Subtotal Personnel Costs	<u>36,182</u>	<u>--</u>	<u>36,182</u>	<u>36,182</u>
Non-Personnel Costs				
Travel	131	--	131	131
Space cost rental	1,413	--	1,413	1,413
Consumable supplies	1,007	--	1,007	1,007
Lease/purchase equipment	1,340	--	1,340	1,340
Consultant services	12	--	12	12
Other costs	3,179	--	3,179	3,044
 Subtotal Non-Personnel Costs	<u>7,082</u>	<u>--</u>	<u>7,082</u>	<u>6,947</u>
 Total Expenditures (See Note 1)	<u>\$ 43,264</u>	<u>\$ --</u>	<u>\$ 43,264</u>	<u>\$ 43,129</u>



## COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 04C-1512 (DOE - WX)  
 For the Period April 1, 2004 through January 31, 2005

	April 1, 2004 through June 30, 2004	July 1, 2004 through January 31, 2005	Total Reported Expenses
<u>Revenue</u>			
Grant revenue	\$ 30,028	\$ 26,239	\$ 56,267
Total Revenue	\$ 30,028	\$ 26,239	\$ 56,267
<u>Expenditures</u>			
Administration:			
Miscellaneous	\$ 2,162	\$ 645	\$ 2,807
Total Administration Costs	2,162	645	2,807
Program:			
Client education	584	655	1,239
Intake	584	655	1,239
Measures	24,122	22,903	47,025
Outreach	584	655	1,239
Health and safety	1,992	726	2,718
Total Program Costs	27,866	25,594	53,460
Total Expenditures	\$ 30,028	\$ 26,239	\$ 56,267

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 05B-5312 (Assurance 16)  
 For the Period January 1, 2005 through December 31, 2005

	<u>January 1, 2005 through June 30, 2005</u>	<u>July 1, 2005 through December 31, 2005</u>	<u>Total Costs</u>	<u>Total Reported Costs</u>
<u>Revenue</u>				
Grant revenue	\$ 27,759	\$ --	\$ 27,759	\$ 27,759
Interest/program income	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenue	<u><u>\$ 27,759</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 27,759</u></u>	<u><u>\$ 27,759</u></u>
 <u>Expenditures</u>				
Program:				
Assurance 16 activity costs	<u>\$ 27,759</u>	<u>\$ --</u>	<u>\$ 27,759</u>	<u>\$ 27,759</u>
Total Expenditures	<u><u>\$ 27,759</u></u>	<u><u>\$ --</u></u>	<u><u>\$ 27,759</u></u>	<u><u>\$ 27,759</u></u>

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 05B-5312 (HEAP)  
 For the Period January 1, 2005 through December 31, 2005

	January 1, 2005 through <u>June 30, 2005</u>	July 1, 2005 through <u>December 31, 2005</u>	<u>Total Costs</u>	<u>Total Reported Expenses</u>
<u>Revenue</u>				
Grant revenue	\$ 6,131	\$ --	\$ 6,131	\$ 6,131
Interest/program income	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
 Total Revenue	 <u>\$ 6,131</u>	 <u>\$ --</u>	 <u>\$ 6,131</u>	 <u>\$ 6,131</u>
 <u>Expenditures</u>				
HEAP Outreach:				
Outreach - HEAP	\$ 6,131	\$ --	\$ 6,131	\$ 6,131
WPO - HEAP	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total HEAP Outreach Costs	<u>6,131</u>	<u>--</u>	<u>6,131</u>	<u>6,131</u>
 Total Expenditures	 <u>\$ 6,131</u>	 <u>\$ --</u>	 <u>\$ 6,131</u>	 <u>\$ 6,131</u>

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 05B-5312 (ECIP/WPO/FRR)  
 For the Period January 1, 2005 through December 31, 2005

	January 1, 2005 through June 30, 2005	July 1, 2005 through December 31, 2005	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 237,971	\$ --	\$ 237,971	237,971
Interest/program income	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 237,971</u>	<u>\$ --</u>	<u>\$ 237,971</u>	<u>\$ 237,971</u>
 <u>Expenditures</u>				
Administration	\$ 8,595	\$ --	\$ 8,595	\$ 8,595
Intake	6,419	--	6,419	6,419
	<hr/>	<hr/>	<hr/>	<hr/>
Subtotal	<u>15,014</u>	<u>--</u>	<u>15,014</u>	<u>15,014</u>
 Program:				
Heating service-repair/replace	2,020	--	2,020	2,020
Outreach	6,653	--	6,653	6,653
WPO	214,284	--	214,284	214,284
	<hr/>	<hr/>	<hr/>	<hr/>
Total Program Costs	<u>222,957</u>	<u>--</u>	<u>222,957</u>	<u>222,957</u>
	<hr/>	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 237,971</u>	<u>\$ --</u>	<u>\$ 237,971</u>	<u>\$ 237,971</u>

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 05B-5312 (LIHEAP - WX)  
 For the Period January 1, 2005 through December 31, 2005

	January 1, 2005 through June 30, 2005	July 1, 2005 through December 31, 2005	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 124,742	\$ --	\$ 124,742	\$ 124,742
Interest	3,906	--	3,906	--
Program income	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 128,648</u>	<u>\$ --</u>	<u>\$ 128,648</u>	<u>\$ 124,742</u>
<u>Expenditures</u>				
Administration	<u>\$ 9,156</u>	<u>\$ --</u>	<u>\$ 9,156</u>	<u>\$ 9,156</u>
Other Program Costs:				
Liability insurance	196	--	196	196
Vehicle and equipment	3,609	--	3,609	3,609
Total Other Program Costs	<u>3,805</u>	<u>--</u>	<u>3,805</u>	<u>3,805</u>
Program:				
Intake	781	--	781	781
Direct program activities	90,328	--	90,328	106,161
Outreach	3,220	--	3,220	3,220
Worker's Compensation	1,619	--	1,619	1,619
Total Program Costs	<u>95,948</u>	<u>--</u>	<u>95,948</u>	<u>111,781</u>
Total Expenditures (See Note 1)	<u>\$ 108,909</u>	<u>\$ --</u>	<u>\$ 108,909</u>	<u>\$ 124,742</u>

## COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures  
CSD Contract No. 04B-5263 (HEAP)  
For the Period January 1, 2004 through December 31, 2004

	January 1, 2004 through June 30, 2004	July 1, 2004 through December 31, 2004	Total Reported Expenses
<u>Revenue</u>			
Grant revenue	\$ 3,862	\$ 6,814	\$ 10,676
Interest/program income	<u>--</u>	<u>--</u>	<u>--</u>
Total Revenue	<u>\$ 3,862</u>	<u>\$ 6,814</u>	<u>\$ 10,676</u>
<u>Expenditures</u>			
HEAP Outreach:			
Outreach - HEAP	\$ 3,862	\$ 6,814	\$ 10,676
WPO - HEAP	<u>--</u>	<u>--</u>	<u>--</u>
Total HEAP Outreach Costs	<u>3,862</u>	<u>6,814</u>	<u>10,676</u>
Total Expenditures	<u>\$ 3,862</u>	<u>\$ 6,814</u>	<u>\$ 10,676</u>

## COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures  
CSD Contract No. 04B-5263 (Assurance 16)  
For the Period January 1, 2004 through December 31, 2004

	<u>January 1, 2004 through June 30, 2004</u>	<u>July 1, 2004 through December 31, 2004</u>	<u>Total Reported Expenses</u>
<u>Revenue</u>			
Grant revenue	\$ 13,067	\$ 26,992	\$ 40,059
Interest/program income	<u>          --</u>	<u>          --</u>	<u>          --</u>
Total Revenue	<u>\$ 13,067</u>	<u>\$ 26,992</u>	<u>\$ 40,059</u>
<u>Expenditures</u>			
Program:			
Assurance 16 activity costs	<u>\$ 13,067</u>	<u>\$ 26,992</u>	<u>\$ 40,059</u>
Total Expenditures	<u>\$ 13,067</u>	<u>\$ 26,992</u>	<u>\$ 40,059</u>

## COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 04B-5263 (ECIP/WPO/FRR)  
 For the Period January 1, 2004 through December 31, 2004

	January 1, 2004 through June 30, 2004	July 1, 2004 through December 31, 2004	Total Reported Expenses
<u>Revenue</u>			
Grant revenue	\$ 211,917	\$ 74,729	\$ 286,646
Interest/program income	--	--	--
	<u>\$ 211,917</u>	<u>\$ 74,729</u>	<u>\$ 286,646</u>
 <u>Expenditures</u>			
Administration:			
Intake	\$ 8,180	\$ 2,001	\$ 10,181
Administration costs	10,175	14,172	24,347
Total Administration Costs	<u>18,355</u>	<u>16,173</u>	<u>34,528</u>
 Program:			
Outreach costs	10,810	2,206	13,016
WPO	178,841	48,038	226,879
Furnace repair	523	332	855
Furnace replace	3,388	7,980	11,368
Total Program Costs	<u>193,562</u>	<u>58,556</u>	<u>252,118</u>
 Total Expenditures	<u>\$ 211,917</u>	<u>\$ 74,729</u>	<u>\$ 286,646</u>



**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 04B- 5263 (LIHEAP - WX)  
 For the Period January 1, 2004 through December 31, 2004

	January 1, 2004 through June 30, 2004	July 1, 2004 through December 31, 2004	Total Reported Expenses
<u>Revenue</u>			
Grant revenue	\$ 106,762	\$ 95,843	\$ 202,605
Interest	2,136	2,327	4,463
Program income	1,000	--	1,000
	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 109,898</u>	<u>\$ 98,170</u>	<u>\$ 208,068</u>
<u>Expenditures</u>			
Grant Costs:			
Administrative cost	\$ 7,189	\$ 6,779	\$ 13,968
Intake	1,011	1,137	2,148
Program cost	101,223	76,376	177,599
Outreach	3,747	5,143	8,890
	<hr/>	<hr/>	<hr/>
Total Grant Costs	<u>113,170</u>	<u>89,435</u>	<u>202,605</u>
<u>Excess Revenues/Program/ Income/Interest Expenditures:</u>			
Program costs (See Note 2)	<hr/> --	<hr/> 26,850	<hr/> 26,850
	<hr/>	<hr/>	<hr/>
Total Expenditures	<u>\$ 113,170</u>	<u>\$ 116,285</u>	<u>\$ 229,455</u>

**COUNTY OF EL DORADO**

Notes to Supplemental Statements of Revenue and Expenditures  
For the Year Ended June 30, 2005

Note 1: **Reconciliation of Reported Expenses to Total Costs**

The following reconciliations identify differences between “Total Costs” and “Total Reported Expenses” columns for those Department of Community Services and Development (CSD) programs with variances, effective with grants starting in 2005.

Weatherization (WX) direct program activities are shown at the actual costs for the program in the first three columns. “Total Reported Expenses” column is based on a combination of reimbursement of actual costs and reported measures. If costs are less than earned grant measure, the result will be “excess revenue.” Differences between reported and actual measures, if any, will be identified separately in the reconciliation.

	<u>05F-4610(CSBG)</u>	<u>05B-5312 (LIHEAP WX)</u>
<u>Revenues</u>		
Reported grant revenue	\$ 43,129	\$ 124,742
Interest income	<u>          --</u>	<u>      3,906<sup>b</sup></u>
Total Revenues	<u>\$ 43,129</u>	<u>\$ 128,648</u>
 <u>Expenses</u>		
Total reported grant costs	\$ 43,129	\$ 124,742
Excess revenue (earned revenue Minus actual grant expenses)	--	(15,833)
Unclaimed costs: Other costs – duplicating charges in May 2005	<u>          135<sup>a</sup></u>	<u>          --</u>
Total Costs	<u>\$ 43,264</u>	<u>\$ 108,909</u>

<sup>a</sup> Cost will be reported at close-out.

<sup>b</sup> Interest income is reported annually at closeout.

**COUNTY OF EL DORADO**

Notes to Supplemental Statements of Revenue and Expenditures  
For the Year Ended June 30, 2005

Note 2: **Use of Excess Revenue from Weatherization**

Excess revenue earned from Weatherization (WX) program was expended for programs costs as follows:

	<u>04B-5263 (LIHEAP WX)</u>	<u>05B-5312 (LIHEAP WX)</u>
HEAP/ECIP/WPO/FRR	\$ 20,000	\$ --
WX	<u>6,850</u>	<u>--</u>
Total Program Costs	<u>\$ 26,850</u>	<u>\$ --</u>

**OFFICE OF EMERGENCY SERVICES**

**and**

**BOARD OF CORRECTIONS**

## **REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON SUPPLEMENTARY INFORMATION – SCHEDULE OF THE OFFICE OF EMERGENCY SERVICES AND BOARD OF CORRECTIONS PROGRAMS**

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, as of and for the year ended June 30, 2005, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 17, 2005. The financial statements are the responsibility of the County of El Dorado, California's management. Our responsibility is to express an opinion on those basic financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, *Government Auditing Standards* issued by the Comptroller General of the United States; *Office of Emergency Services Recipient Handbook*; and the Board of Corrections *Grant Administration and Audit Guide*. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the basic financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

Our audit was made for the purpose of forming opinions on the basic financial statements of the County of El Dorado, California, taken as a whole. The accompanying Schedule of the Office of Emergency Services and Board of Corrections Programs is presented for purposes of additional analysis and is not a required part of the basic financial statements.

To the Board of Supervisors of  
the County of El Dorado

The information in that schedule has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly presented in all material respects in relation to the basic financial statements taken as a whole.

BARTIG, BASLER & RAY, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

Roseville, California

January 27, 2006

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# Bartig, Basler & Ray

A Professional Corporation

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Certified Public Accountants and Management Consultants

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Frank V. Trythall  
Brad W. Constantine  
Bruce W. Stephenson  
Roseanne M. Lopez  
Jason J. Cardinet  
Tyler K. Hunt

---

Curtis A. Orgill  
M. Elba Zuniga

## REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE GRANTS AWARDED BY THE STATE OFFICE OF EMERGENCY SERVICES AND BOARD OF CORRECTIONS PROGRAMS

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

We have audited the Schedule of the Office of Emergency Services and Board of Corrections Programs for the grants awarded by the State of California, Office of Emergency Services (OES) and Board of Corrections (BOC), as noted below:

<u>Award Number</u>	<u>Audit Period</u>
EA 03060090	7/1/04 – 9/30/04
EA 04060090	10/1/04 – 6/30/05
VW04230090	7/1/04 – 6/30/05
DC033Q0090	7/1/04 – 12/31/04
DC04150090	7/1/04 – 6/30/05
BDC 108-04	7/1/04 – 6/30/05
VB4020090	7/1/04 – 3/31/05

The amounts included in the Schedule of the Office of Emergency Services and Board of Corrections Programs are the responsibility of management. Our responsibility is to express an opinion on this schedule.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and *Government Auditing Standards*, issued by the Comptroller General of the United States, as they pertain to financial audits. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the program statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts presented in the program

To the Board of Supervisors of  
the County of El Dorado

statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the program statements. We believe that our audit provides a reasonable basis for our opinion.

El Dorado County prepares claims to the State ("Claims") in accordance with OES and BOC requirements. The accounting practices used to prepare these Claims may differ in some respects from generally accepted accounting principles. Accordingly, the accompanying program statements, which are based in part on the Claims, are not intended to present the financial position and results of operations in conformity with accounting principles generally accepted in the United States of America.

In our opinion, the Schedule referred to in the first paragraph presents fairly, in all material respects, the County's costs claimed and accepted for the period July 1, 2004 through June 30, 2005 in conformity with Office of Emergency Services, Board of Corrections, and United States Department of Justice requirements, as applicable.

This report is intended solely for the information and use of the State of California, Office of Emergency Services, Board of Corrections and El Dorado County's management and is not intended to be and should not be used by anyone other than these specified parties.

BARTIG, BASLER & RAY, CPAs, INC.

*Bartig, Basler & Ray, CPAs, Inc.*

Roseville, California  
January 27, 2006



**OFFICE OF EMERGENCY SERVICES  
and  
BOARD OF CORRECTIONS**

**SCHEDULE OF FINDINGS**

**COUNTY OF EL DORADO**

Schedule of the Office of Emergency Services and Board of Corrections Programs  
For the Year Ended June 30, 2005

**California Office of Emergency Services Grants**

The following represents costs claimed and accepted for Office of Emergency Services (OES) programs for the year ended June 30, 2005. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Costs Claimed and Accepted For the Year Ended June 30, 2005			Share of Costs Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>DC04150090 - Anti-Drug Abuse Task Force</u>						
Personal services	\$ 57,402	\$ 57,402	\$ --	\$ 57,402	\$ --	\$ --
Operating expenses	180,755	180,755	--	180,755	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 238,157</u>	<u>\$ 238,157</u>	<u>\$ --</u>	<u>\$ 238,157</u>	<u>\$ --</u>	<u>\$ --</u>
<u>DC033Q0090 - Anti-Drug Abuse Task Force</u>						
Personal services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	13,812	13,812	--	13,812	--	--
Operating expenses-prior yr (a)	--	131,319	(131,319)	131,319	--	--
Equipment	832	832	--	832	--	--
Totals	<u>\$ 14,644</u>	<u>\$ 145,963</u>	<u>\$ (131,319)</u>	<u>\$ 145,963</u>	<u>\$ --</u>	<u>\$ --</u>
(a) FY0304 questioned costs-allowed that were recorded in FY04/05						
<u>EA03060090 - Elder Abuse (VOCA)</u>						
Personal services	\$ 11,491	\$ 11,491	\$ --	\$ 11,491	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 11,491</u>	<u>\$ 11,491</u>	<u>\$ --</u>	<u>\$ 11,491</u>	<u>\$ --</u>	<u>\$ --</u>
<u>EA04060090 - Elder Abuse (VOCA)</u>						
Personal services	\$ 56,883	\$ 56,883	\$ --	\$ 39,476	\$ --	\$ 17,407
Operating expenses	9,079	9,079	--	9,079	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 65,962</u>	<u>\$ 65,962</u>	<u>\$ --</u>	<u>\$ 48,555</u>	<u>\$ --</u>	<u>\$ 17,407</u>

**COUNTY OF EL DORADO**

Schedule of the Office of Emergency Services and Board of Corrections Programs  
For the Year Ended June 30, 2005

**California Office of Emergency Services Grants** (continued)

Program	Costs Claimed and Accepted For the Year Ended June 30, 2005			Share of Costs Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>EA03060090 - Elder Abuse (Byrne)</u>						
Personal services	\$ 4,442	\$ 4,442	\$ --	\$ 4,442	\$ --	\$ --
Personal services-prior yr	515	515	--	515 (b)	--	--
Operating expenses	2,925	2,925	--	2,925	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 7,882</u>	<u>\$ 7,882</u>	<u>\$ --</u>	<u>\$ 7,882</u>	<u>\$ --</u>	<u>\$ --</u>
(b) County revenues were not accrued due to uncertainty of when it would be received.						
<u>EA04060090 - Elder Abuse (Byrne)</u>						
Personal services	\$ 14,332	\$ 14,332	\$ --	\$ 14,332	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 14,332</u>	<u>\$ 14,332</u>	<u>\$ --</u>	<u>\$ 14,332</u>	<u>\$ --</u>	<u>\$ --</u>
<u>VB4020090 - Vertical Prosecution/Elder</u>						
Personal services	\$ 62,368	\$ 62,368	\$ --	\$ --	\$ 62,368	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 62,368</u>	<u>\$ 62,368</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 62,368</u>	<u>\$ --</u>
<u>VW04230090 - Victim/Witness Assistance</u>						
Personal services	\$ 132,815	\$ 132,815	\$ --	\$ 86,713	\$ 46,102	\$ --
Operating expenses	20,667	20,667	--	--	20,667	--
Equipment	4,393	4,393	--	--	4,393	--
Totals	<u>\$ 157,875</u>	<u>\$ 157,875</u>	<u>\$ --</u>	<u>\$ 86,713</u>	<u>\$ 71,162</u>	<u>\$ --</u>

**COUNTY OF EL DORADO**

Schedule of the Office of Emergency Services and Board of Corrections Programs  
For the Year Ended June 30, 2005

**California Board of Corrections Grants**

The following represents costs for the California Board of Corrections (BOC) program for the year ended June 30, 2005. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Costs Claimed and Accepted For the Year Ended June 30, 2005			Share of Costs Current Year		
	Expenditures Claimed	Expenditures Accepted	Questioned Costs	Federal Share	State Share	County Share
<u>BDC 108-04 - Juvenile Accountability Incentive Block Grant</u>						
Personal services	\$ 29,653	\$ 29,653	\$ --	\$ 26,394	--	\$ 3,259
Operating expenses	2,933	2,933	--	2,933	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 32,586</u>	<u>\$ 32,586</u>	<u>\$ --</u>	<u>\$ 29,327</u>	<u>\$ --</u>	<u>\$ 3,259</u>

**COUNTY OF EL DORADO**

Office of Emergency Services and Board of Corrections Programs  
Schedule of Findings  
For the Year Ended June 30, 2005

Audit Reference Number	Findings/Noncompliance
N/A	None

**COUNTY OF EL DORADO**

Office of Emergency Services and Board of Corrections Programs  
Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2005

Audit Reference Number	Status of Prior Year Audit Findings
OES04-1	<u>Condition</u>
CFDA 16.579	<p>During the grant period from October 1, 2003 through June 30, 2004, costs were claimed totaling \$198,023. Included in these costs were \$131,320 in invoices, which were incurred prior to June 30, 2004 but were not paid until several months after June 30, 2004. Difficulties arose under this grant because of the transition over to the Office of Emergency Services (“OES”) and a related federal audit, which is ongoing. The County understood from the OES that the grant was going forward, but the OES did not sign the contract until after June 30, 2004. The costs were not encumbered, nor recorded for the year ended June 30, 2004, because County purchasing policy required an OES contract prior to encumbering funds. The program financial officer discussed with OES staff his intention to bill the invoiced, but unpaid, \$131,320 expenditures. The program financial officer further understood that in October, 2004 the OES extended the grant agreement through December 30, 2004, at least in part to accommodate these costs.</p> <p><u>Recommendation</u></p> <p>We recommend that the financial officer only use expenditure reports, which are adjusted to reflect general ledger cash transactions, as a basis for preparation of the OES 201s.</p> <p><u>Current Status</u></p> <p>The OES considered the unusual, overall circumstances and accepted and paid the \$131,320 questioned costs.</p>