

COUNTY OF EL DORADO

SINGLE AUDIT REPORT

JUNE 30, 2006

COUNTY OF EL DORADO

Single Audit Report
For the Year Ended June 30, 2006

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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, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 3, 2006. 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.

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

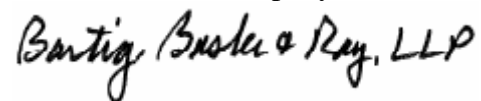
To the Board of Supervisors of
the County of El Dorado

Compliance and Other Matters (continued)

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, LLP
A Gallina LLP Company

Handwritten signature in black ink that reads "Bartig Basler & Ray, LLP".

Roseville, California
November 3, 2006



**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, 2006. 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, 2006.

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.

We noted certain matters involving the internal control over compliance and its operation that we consider to be reportable conditions. Reportable conditions involve matters coming to our attention relating to significant deficiencies in the design or operation of the internal control over compliance that, in our judgment, could adversely affect the County of El Dorado's ability to administer a major federal program in accordance with the applicable requirements of laws, regulations, contracts, and grants. Reportable conditions are described in the accompanying schedule of findings and questioned costs as item 06-1.

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. Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be reportable conditions and, accordingly, would not necessarily disclose all reportable conditions that are also considered to be material weaknesses. However, we believe that none of the reportable conditions described above is a material weakness.

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, 2006, and have issued our report thereon dated November 3, 2006. 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, LLP
A Gallina LLP Company

Bartig Basler & Ray, LLP

Roseville, California
November 3, 2006

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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	--	\$ 160
Cooperative Forestry Assistance - Visitor Protection	10.664	02-LE-11051360-049	17,130
Cooperative Forestry Assistance - Controlled Substance	10.664	02-LE-11051360-049	3,360
Subtotal CFDA 10.664			<u>20,490</u>
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	06-DG-11051900-022	286,953
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	02-DG-11051900-024	118,063
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	02-DG-11051900-028	(518)
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	03-DG-11051900-028	5,869
Rural Development, Forestry, Communities: (Lake Tahoe Restoration Act)	10.672	05-DG-11051900-037	329,837
Subtotal CFDA 10.672			<u>740,204</u>
Total Direct Programs - U.S. Department of Agriculture			<u>760,854</u>
Passed through National Fish and Wildlife Foundation:			
Lake Tahoe Basin Weed Survey and Eradication Project	10.000	2005-0004-043	8,000
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	02-25672-03	130,444
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05-45756-01	355,663
Subtotal CFDA 10.557			<u>486,107</u>
<i>Food Stamps Cluster:</i>			
Passed through State Department of Health Services:			
Nutrition Education Program	10.561 *	063-75368	17,400
Food Stamps	10.551 *	--	5,113,560
State Administrative Matching Grants for Food Stamp Program (FY0405)	10.561 *	--	4,005

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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:			
State Administrative Matching Grants for Food Stamp Program	10.561 *	--	\$ 726,146
Subtotal CFDA 10.561 - \$747,551			<u> </u>
Subtotal - <i>Food Stamps Cluster*</i>			<u>5,861,111</u>
Passed Through State Controller's Office:			
Schools and Roads - Grants to States: Title III County Projects FY0405	10.665	--	73,061
Schools and Roads - Grants to States: Title III County Projects Interest FY0405	10.665	--	9,998
Schools and Roads - Grants to States: Title III County Projects	10.665	--	122,717
Schools and Roads - Grants to States: Title III Search and Rescue	10.665	--	326,294
Schools and Roads - Grants to States: Federal Forest Reserve	10.665	--	1,757,122
Subtotal CFDA 10.665			<u>2,289,192</u>
Total U.S. Department of Agriculture			<u>\$ 9,405,264</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers - Admin	14.871	CA151VO	371,481
Section 8 Housing Choice Vouchers - Project	14.871	CA151VO	2,310,994
Total Direct Programs (U.S. Department of Housing and Urban Development) and CFDA 14.871			<u>2,682,475</u>
Passed through State Department of Housing and Community Development:			
2002 EDBG- Micro Enterprise Grant	14.228	02-EDBG-877	67,425
2004 CDBG P&T Affordable Housing Development Study	14.228	04-PTAA-0782	438
2005 EDBG P&T	14.228	05-PTAA-1441	--
Revolving Loan Fund Economic Development Block Grant	14.228	--	22,544
Revolving Loan Fund (RLF) Housing Rehabilitation	14.228	--	242,292

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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</u> (continued)			
Passed through State Department of Housing and Community Development (continued):			
CDBG 1st Time Home Buyers Grant	14.228	03-STBG-1817	\$ 14,350
CDBG 1st Time Home Buyers Grant	14.228	04-STBG-1021	12,571
CDBG 1st Time Home Buyers Grant	14.228	05-STBG-1407	112,796
Subtotal CFDA 14.228			<u>472,416</u>
2002 HOME Investment Partnership Program	14.239	02-HOME-0613	7,469
2005 HOME Housing Rehabilitation	14.239	04-HOME-0720	50,568
Subtotal CFDA 14.239			<u>58,037</u>
Passed through Sacramento Housing Authority:			
Housing Opportunities for Persons with AIDS	14.241	DHA/CS ELD-01-05	16,570
Housing Opportunities for Persons with AIDS	14.241	DHA/CS ELD-01-06	10,837
Subtotal CFDA 14.241			<u>27,407</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,240,335</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226	--	111,534
Passed through Tahoe Resource Conservation District			
Water Reclamation & Reuse; Wildlife Coordination Act	15.504	02-FG-200067	<u>756,395</u>
Total U.S. Department of Interior			<u>\$ 867,929</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Local Law Enforcement Block Grant 2004	16.592	2004LBBX0078	2,905
Local Law Enforcement Block Grant 2004 Interest	16.592	2004LBBX0078	406
Subtotal CFDA 16.592			<u>3,311</u>
Drug Free Communities Support Grant	16.729	2000-JN-FX-0045	<u>37,383</u>
State Criminal Alien Assistance Program	16.606	--	<u>114,379</u>

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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):			
Bulletproof Vest Partnership Grant	16.607	5029454	\$ 1,673
Justice Assistance Grant	16.738	2005DJBX1612	33,479
Domestic Cannabis Eradication/Suppression Program	16.000	2005-17	15,000
Domestic Cannabis Eradication/Suppression Program	16.000	2006-18	22,000
Equitable Sharing of Federally Forfeited Property	16.000	N/A	168,312
Subtotal			<u>205,312</u>
Total Direct Programs - U.S. Department of Justice			<u>395,537</u>
Passed through Governor's Office of Emergency Services:			
Victims of Crimes Assistance Elder Abuse	16.575	EA04070090	16,370
Victims of Crimes Assistance Elder Abuse	16.575	EA05080090	38,913
Victim Witness Assistance	16.575	VW05240090	82,645
Subtotal CFDA 16.575			<u>137,928</u>
Byrne Anti-Drug Abuse Task Force (ADA)	16.579	DC05160090	205,530
Byrne Formula Grant Elder Abuse	16.579	EA04070090	6,950
Subtotal CFDA 16.579			<u>212,480</u>
Total Passed Through State Office of Emergency Services			<u>350,408</u>
Passed through State Corrections Standards Authority:			
Juvenile Accountability Incentive	16.523	CSA-108-05	13,875
Passed through Douglas County - SLEDNET			
Equitable Sharing of Federally Forfeited Property	16.000		2,062
Total U.S. Department of Justice			<u>\$ 761,882</u>
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program (AIP) - Master Plan Placerville Airport	20.106	DTFA08-03-C-31145	88,380

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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>			
Direct Programs (continued):			
Airport Improvement Program (AIP) - Crackseal/Slurry Seal Project Placerville Airport	20.106	DTFA08-03-C-31589	\$ 202,136
Airport Improvement Program (AIP) - Master Plan Georgetown Airport	20.106	DTFA08-03-C-31151	103,590
Airport Improvement Program (AIP) - Rehabilitate Runway Georgetown	20.106	DTFA08-03-C-31395	471,247
Airport Improvement Program (AIP) - Rehabilitate Runway /PAPI / Fence Georgetown Airport	20.106	DTFA08-03-C-31504	<u>148,944</u>
Total Direct Programs (U.S. Department of Transportation) and CFDA 20.106			<u>1,014,297</u>
Passed through State Office of Emergency Services:			
Interagency Hazardous Materials Public Sector	20.703	HMECA4033120	20,869
Interagency Hazardous Materials Public Sector	20.703	HMECA5033130	<u>12,189</u>
Subtotal CFDA 20.703			<u>33,058</u>
Passed through State Department of Transportation:			
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	BRLS-5925 (032)	174,206
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	BRLO-5925 (024)	70,541
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	BRLS-5925 (030)	106,990
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	STPLP-5925 (029)	5,646
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	BRLO-5925 (026)	6,096
Highway Planning & Construction; Highway Bridge Replacement & Rehabilitation	20.205	STPLX-5925 (031)	8,603
Highway Planning & Construction; Hazard Elimination & Safety (HES)	20.205	STPLH-5925 (037)	<u>17,789</u>
Subtotal CFDA 20.205			<u>389,871</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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</u> (continued)			
Passed through State Department of Transportation (continued):			
Capital Assistance Program for Elderly Persons & Persons with Disabilities; FTA 5310	20.513	SA-6402720	\$ 171
Capital Assistance Program for Elderly Persons & Persons with Disabilities; FTA 5310	20.513	SA-6403823-10	660
Subtotal CFDA 20.513			<u>831</u>
Total Passed through the State Department of Transportation			<u>390,702</u>
Total U.S. Department of Transportation			<u>\$ 1,438,057</u>
<u>U.S. Institute Of Museum and Library Services</u>			
Passed through California State Library:			
Grants to States: Library Services and Technology Act: Public Library Staff Education Program	45.310	40-6480	<u>1,787</u>
Total Institute of Museum and Library Services			<u>\$ 1,787</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>53,807</u>
Total U.S. Environmental Protection Agency			<u>\$ 53,807</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	05C-1562	56,429
Weatherization Assistance for Low Income Persons	81.042	06C-0608	28,335
Subtotal CFDA 81.042			<u>84,764</u>
Total U.S. Department of Energy			<u>\$ 84,764</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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 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	--	<u>\$ 78,338</u>
Passed through State Department of Rehabilitation:			
Vocational Rehabilitation Grant	84.126	--	<u>19,049</u>
Total U.S. Department of Education			<u>\$ 97,387</u>
<u>U.S. Election Assistance Commission</u>			
Passed through Secretary of State:			
HAVA Section 301 Voting Systems Program (FY0405)	90.401	05GRE301009	62,213
HAVA Section 301 Voting Systems Program	90.401	05GRE301009	171,782
Subtotal CFDA 90.401			<u>233,995</u>
Total U.S. Election Assistance Commission			<u>\$ 233,995</u>
<u>U.S. Department of Health and Human Services</u>			
Direct Program:			
Community Access Program (HCAP)	93.252	G92OA02241-02-00	265,630
Community Access Program (HCAP)	93.252	G92OA02241-03-00	283,253
Subtotal CFDA 93.252			<u>548,883</u>
Passed through State Department of Aging:			
<i>Aging Cluster:</i>			
Special Programs for the Aging, Title III, Part C1 - Nutrition Services	93.045	AP-0506-29	261,116
Special Programs for the Aging, Title III, Part C2 - Nutrition Services	93.045	AP-0506-29	116,426
Subtotal CFDA 93.045 (See Note 7)			<u>377,542</u>
Nutrition Services Incentive: Elderly Nutrition C-1	93.053	AP-0506-29	50,818
Nutrition Services Incentive: Elderly Nutrition C-12	93.053	AP-0506-29	45,218
Subtotal CFDA 93.053 (See Note 7)			<u>96,036</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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-0506-29	\$ 3,054
Special Programs for the Aging, Title VII, Chapter 2 Part A - Long Term Care Ombudsman Services	93.042	AP-0506-29	6,300
Special Programs for the Aging Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-0506-29	18,449
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-0506-29	163,465
National Family Caregiver Support	93.052	AP-0506-29	97,756
Subtotal (See Note 7)			<u>289,024</u>
Total Passed through State Department of Aging and Aging Cluster (See Note 7)			<u>762,602</u>
Passed through State Department of Alcohol/Drug Programs:			
Promoting Safe and Stable Families (PSSF) Dependency Drug Court - Comprehensive Drug Court Implementation Program	93.556	CDCI-04/05-09-05-A1	22,685
Promoting Safe and Stable Families (PSSF) Dependency Drug Court - Comprehensive Drug Court Implementation Program	93.556	CDCI-05/06-09-06-A1	104,581
Subtotal			<u>127,266</u>
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959	NNA-09	<u>954,225</u>
Total Passed through State Department of Alcohol/Drug Programs			<u>1,081,491</u>
Passed through County of Sacramento Department of Health & Human Services:			
HIV Emergency Relief Project Grant: Ryan White CARE	93.914	7275-06/07-709	49,142

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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 County of Sacramento Department of Health & Human Services (continued):			
HIV Emergency Relief Project Grant: Ryan White CARE	93.914	7275-06-709	\$ 120,543
HIV Emergency Relief Project Grant: Ryan White CARE	93.914	7275-04/05-709	1,278
Subtotal CFDA 93.914			<u>170,963</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563 *	--	<u>3,378,874</u>
Passed through State Department of Community Services and Development:			
L.I.H.E.A.P - A16/Outreach	93.568	05B-5312	21,381
L.I.H.E.A.P - HEAP	93.568	05B-5312	3,011
L.I.H.E.A.P - ECIP/WPO/FRR	93.568	05B-5312	125,614
L.I.H.E.A.P - WX	93.568	05B-5312	127,950
L.I.H.E.A.P - PVEA -WX	93.568	05P-6113	32,577
L.I.H.E.A.P - A16/Outreach	93.568	06B-5358	21,882
L.I.H.E.A.P - HEAP	93.568	06B-5358	4,693
L.I.H.E.A.P - ECIP/WPO/FRR	93.568	06B-5358	271,714
L.I.H.E.A.P - WX	93.568	06B-5358	152,855
Subtotal CFDA 93.568			<u>761,677</u>
Community Services Block Grant	93.569	05F-4610	130,427
Community Services Block Grant	93.569	06F-4710	103,956
Subtotal CFDA 93.569			<u>234,383</u>
Total Passed through State Department of Community Services and Development			<u>996,060</u>
Passed through Emergency Medical Services Authority:			
Promoting Safe and Stable Families: Emergency Medical Services for Children	93.556	EMS-4057	7,120
Promoting Safe and Stable Families: Emergency Medical Services for Children	93.556	EMS-5080	29,971
Subtotal			<u>37,091</u>

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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:			
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism	93.283	County of El Dorado	\$ 72,122
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism	93.283	County of El Dorado	244,195
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism Cities Readiness	93.283	County of El Dorado	<u>29,207</u>
Subtotal CFDA 93.283			<u>345,524</u>
Public Health and Social Services Emergency Fund:			
Hospital Bioterrorism	93.003	04-09-03-ELD	213,640
Public Health and Social Services Emergency Fund:			
Hospital Bioterrorism	93.003	El Dorado HRSA YR4	<u>185,669</u>
Subtotal CFDA 93.003			<u>399,309</u>
Maternal & Child Health Services Block Grant to the States			
Immunization Grants: Immunization Project Subvention	93.994	2005-09	73,791
Subtotal	93.268	05-45401	<u>75,187</u>
			<u>148,978</u>
Total Passed through State Department of Health Services			<u>893,811</u>
Passed through Marshall Hospital:			
Research on Healthcare Costs, Quality & Outcomes	93.226	--	<u>54,000</u>
Passed through State Department of Mental Health:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	29,921
Substance Abuse and Mental Health Services Administration (SAMHSA) - Block Grants for Community Mental Health Services			
	93.958	--	<u>186,887</u>
Total Passed through State Department of Mental Health			<u>216,808</u>

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u> (continued)			
Passed through Secretary of State:			
HAVA Elections Assistance for Individuals with Disabilities (EAID) Section 261 Program	93.617	05GREPID09	\$ 4,890
Passed through State Department of Social Services:			
Temporary Assistance for Needy Families	93.558	--	6,883,242
Temporary Assistance for Needy Families (FY0405)	93.558	--	140,501
Temporary Assistance for Needy Families (FY0304)	93.558	--	9,393
Temporary Assistance for Needy Families Performance	93.558	--	262,450
Subtotal CFDA 93.558			<u>7,295,586</u>
Refugee and Entrant Assistance	93.566	--	7,205
Community-Based Family Resource and Support Grant FY(2004-05)	93.590	--	2
Community-Based Family Resource and Support Grant	93.590	--	14,990
Subtotal CFDA 93.590			<u>14,992</u>
Chafee Education and Training Vouchers Programs	93.599	--	188
Child Welfare Services State Grants	93.645	--	86,283
Foster Care - Title IV-E	93.658	--	2,901,425
Foster Care - Title IV-E FY03/04	93.658	--	(82,218)
Subtotal CFDA 93.658			<u>2,819,207</u>
Adoption Assistance	93.659 *	--	954,217
Adoption Assistance (FY0405)	93.659 *	--	293
Subtotal CFDA 93.659			<u>954,510</u>
Social Service Block Grant	93.667	--	110,650
Social Service Block Grant (FY0405)	93.667	--	109,077
Subtotal CFDA 93.667			<u>219,727</u>
Promoting Safe and Stable Families (FY0304)	93.556	--	72,487

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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</u> continued)			
Passed through State Department of Social Services (continued):			
Promoting Safe and Stable Families (FY0405)	93.556	--	\$ 2,499
Promoting Safe and Stable Families	93.556	--	128,080
Subtotal			<u>203,066</u>
Subtotal CFDA 93.556 - \$367,423			
Chafee Foster Care Independent Living	93.674	--	76,944
Chafee Foster Care Independent Living (FY0304)	93.674	--	49
Chafee Foster Care Independent Living (FY0405)	93.674	--	11
Subtotal CFDA 93.674			<u>77,004</u>
 Total Passed through State Department of Social Services			 <u>11,677,768</u>
 <i>Medicaid Programs:</i>			
Passed through State Department of Aging:			
Medical Assistance Program - MSSP (See Note 7)	93.778 *	MS-0405-35	3,297
Medical Assistance Program - MSSP (See Note 7)	93.778 *	MS-0506-35	129,346
Subtotal			<u>132,643</u>
 Passed Through State Department of Alcohol/Drug Programs			
Medical Assistance Program: Drug Medi-Cal	93.778 *	NNA 09	5,105
Medical Assistance Program: Perinatal Drug Medi-Cal	93.778 *	NNA 09	13,519
Subtotal			<u>18,624</u>
 Passed through State Department of Health Services:			
Medical Assistance Program: Medi-Cal	93.778 *	--	1,891,577
Medical Assistance Program: Medi-Cal (FY0405)	93.778 *	--	7,933
Medical Assistance Program: Medi-Cal (FY0304)	93.778 *	--	3,464
Medical Administration Activities (MAA) FY0304	93.778 *	03-75070	343,565
Medical Administration Activities (MAA) FY0405	93.778 *	04-35086	376,470
Medical Assistance Program: Child Health & Disability Prevention	93.778 *	--	152,500

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Health and Human Services</u> (continued)			
Passed through State Department of Social Services (continued):			
<i>Medicaid Programs</i> (continued):			
Medical Assistance Program: California Children's Services Title XXI	93.778 *	--	\$ 44,016
Medical Assistance Program: California Children's Services	93.778 *	--	132,674
Medical Assistance Program: Maternal & Child Health Services	93.778 *	2005-09	238,837
Subtotal			3,191,036
Passed through State Department of Health Services via State Department of Social Services:			
Medical Assistance Program Title XIX	93.778 *	--	925,906
Medical Assistance Program Title XIX (FY0405)	93.778 *	--	10,947
Medical Assistance Program: In Home Services Public Authority	93.778 *	--	274,757
Subtotal			1,211,610
Passed through State Department of Veterans Affairs:			
Medi-Cal Cost Avoidance - CVSO (FY0405)	93.778 *	--	4,502
Medi-Cal Cost Avoidance - CVSO	93.778 *	--	1,766
Subtotal			6,268
Total - <i>Medicaid Programs</i> *			4,560,181
Total U.S. Department of Health and Human Services			\$ 24,383,422
<u>U.S. Social Security Administration</u>			
Direct Program:			
Social Security Incentive Program	96.000	--	7,010
Total U.S. Social Security Administration			\$ 7,010

* Major Program

COUNTY OF EL DORADO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

<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 Homeland Security</u>			
Passed through Governor's Office of Homeland Security:			
FY 05 Emergency Management Performance Grant (FY0405)	97.042	2005-15	\$ 29,036
FY05 Emergency Management Performance Grant	97.042	2005-15	29,035
Subtotal CFDA 97.042			<u>58,071</u>
FY2004 State Homeland Security Grant Program CCP	97.053	2004-45	<u>3</u>
FY2004 State Homeland Security Grant SHSP	97.073	2004-45	349,530
FY05 State Homeland Security Grant SHSP	97.073	2005-15	19,726
Subtotal CFDA 97.073			<u>369,256</u>
FY2004 State Homeland Security Grant LETPP	97.074	2004-45	18,633
FY05 State Homeland Security Grant LETPP	97.074	2005-15	19,399
Subtotal CFDA 97.074			<u>38,032</u>
Total Passed through Governor's Office of Homeland Security			<u>465,362</u>
Passed through Governor's Office of Emergency Services:			
Public Assistance Grants (Federal Emergency Management Agency)	97.036 *	FEMA-1628-DR-CA, OES ID #017-00000	<u>1,552,308</u>
Total U.S. Department of Homeland Security			<u>\$ 2,017,670</u>
Total Expenditures of Federal Awards			<u><u>\$ 42,593,309</u></u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2006

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 provided federal awards to subrecipients as follows:

<u>CFDA</u>	<u>Program</u>	<u>Amount</u>
10.665	School and Roads-State Title III	\$ 205,777
14.228	2002 EDBG Micro Enterprise Grant	36,742
14.241	Housing Opportunities for People with AIDS	27,407
16.579	Byrne Formula Grant Program	131,694
16.729	Drug Free Communities Support Program	24,635
93.003	Public Health and Social Services Emergency Fund: Hospital Bioterrorism	272,079
93.268	Immunization Grant: Immunization Project Subvention	36,000
93.556	Promoting Safe and Stable Families	172,676
93.590	Community Based Child Abuse Prevention Grants	3,130
93.658	Foster Care (Maintenance Payments)	798,969

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Note 4: **Subrecipients** (continued)

<u>CFDA</u>	<u>Program</u>	<u>Amount</u>
93.778	Medical Assistance	\$ 158,250
93.914	HIV Emergency Relief	153,872
93.959	Substance Abuse Prevention and Treatment Block Grant	518,722
97.043	Public Assistance (FEMA)	13,206
97.073	State Homeland Security Program	<u>33,073</u>
Total		<u>\$ 2,586,232</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, 2006:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>
14.228	Community Development Block Grant	
	Revolving Loan Fund (RLF) Economic Development	\$ 19,695
	Revolving Loan Fund (RLF) Housing Rehabilitation	434,550
	Revolving Loan Fund (RLF) Housing Acquisition	666,500
14.239	HOME Investment Partnership Program	3,000,000
93.558	Temporary Assistance for Needy Families	<u>5,911</u>
Total		<u>\$ 4,126,656</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, 2006

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

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-0506-29 (III C-1)	\$ 261,116	\$ 25,409
93.045	AP-0506-29 (III C-2)	116,426	33,331
93.053	AP-0506-29 (C-1)	50,818	--
93.053	AP-0506-29 (C-12)	45,218	--
93.041	AP-0506-29 (VII-3B)	3,054	137
93.042	AP-0506-29 (VII-2A)	6,300	962
93.043	AP-0506-29 (III-D)	18,449	520
93.044	AP-0506-29 (III-B)	163,465	40,941
93.052	AP-0506-29 (III-E)	97,756	--
N/A	AP-0506-29	--	379,342
93.778	MS-0405-35	3,297	--
93.778	MS-0506-35	<u>129,346</u>	<u>124,599</u>
	TOTAL	<u>\$ 895,245</u>	<u>\$ 605,241</u>

State-only grants, above, do not display a CFDA number. The one state-only grant listed above is Community Based Services (CBSP) for \$379,342.

Note 8: **California Department of Transportation**

The County expended the following state amounts on the following projects during the year ended June 30, 2006:

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X05-5925(042)	\$ 323,563
State Match	X05-5925(042)	<u>100,000</u>
Subtotal		<u>423,563</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2006

Note 8: **California Department of Transportation** (continued)

<u>Program</u>	<u>Contract</u>	<u>State Expenditures</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X04-6157(024)	\$ 447,775
RSTP Exchange	X05-6157(026)	<u> --</u>
Subtotal		<u>447,775</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X98-6125(004)	229
RSTP Exchange	X99-6125(006)	--
RSTP Exchange	X00-6125(012)	--
RSTP Exchange	X01-6125(007)	--
RSTP Exchange	X02-6125(013)	<u> --</u>
Subtotal		<u>229</u>
Total		<u>\$ 871,567</u>

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

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)? | Yes |
| 4. Identification of major programs: | |

CFDA Number

- | | |
|--------|--|
| 10.551 | Food Stamps |
| 10.561 | State Administrative Matching Grants for Food Stamp Program |
| 10.561 | Nutrition Education Program |
| 93.563 | Child Support Enforcement |
| 93.659 | Adoption Assistance |
| 93.778 | Medical Assistance Program |
| 97.036 | Public Assistance Grants (Federal Emergency Management Agency) |

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs? | \$ 1,277,799 |
| 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

CFDA 93.778	Finding 06-1
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COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

Program	Findings/Noncompliance
Finding 06-1	<i>Federal Agency: U.S. Department of Health and Human Services</i> <i>Pass Through Entity: California Department of Social Services</i>
Medical Assistance Program CFDA 93.778	<i>Compliance Requirement: Eligibility (IEVS)</i> <i>Reporting Requirement: Reportable Condition</i>
Award No. n/a Year: 05/06	<u>Criteria</u> As required by § 1137 of the Social Security Act, income and benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual's eligibility or level of assistance, benefits or services. As well, as an internal control, the eligibility worker signs the IEVS report after reviewing the IEVS report and comparing it to the case record.
	<u>Condition</u> We tested twenty-four cases from the Medical Assistance Program and noted that two cases did not contain an IEVS for one or more assisted members of the family, and in two cases the IEVS was not generated at the most recent renewal. We also noted that in one other case the IEVS was not signed by the eligibility worker.
	<u>Perspective</u> In computing the error rate, we assume that the average assisted family unit has 3.5 assisted family members. The error rate where no IEVS could be found on an assisted member of the family is 2.3%. The error rate where an IEVS was not generated at the last renewal is 8.3%. The error rate for unsigned IEVS was 4.1%.
	<u>Questioned Costs</u> None.

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2006

<u>Program</u>	<u>Findings/Noncompliance</u>
Finding 06-1 (continued) CFDA 93.778	<p><u>Effect of Condition</u></p> <p>The IEVS system is an elaborate, federally-mandated system which compiles government information for the purpose of tracking federal program eligibility data. Not requesting and using IEVS in eligibility determination can result in individuals receiving benefits to which they are not entitled.</p> <p><u>Recommendation</u></p> <p>We recommend that the Department review this omission to request, review, and compare the IEVS to information in the case record and attempt to determine why the current system of controls failed. We further recommend that the Department remind the eligibility workers that the IEVS must be signed after it is reviewed.</p> <p><u>Corrective Action Plan</u></p> <p>The corrective action plan was implemented in September 2006, and calls for creation of an IEVS flag by Eligibility clerical staff upon receipt of a new application or an application to add an additional person to an existing case. The flag is a reminder to Eligibility workers to order the IEVS report and set an internal computer alert for the estimated date by which he/she expects to receive said report in order to meet the 45 day compliance deadline. The flag remains in place until the Eligibility worker clears and signs the IEVS report. Eligibility supervisors are to check cases during their authorization reviews to ensure that the IEVS component was processed in compliance with regulations.</p> <p>In August of 2006 all Eligibility staff and supervisors received additional training on IEVS processes and compliance so as to increase their awareness of the importance of properly obtaining, clearing and documenting IEVS reports.</p> <p>The person responsible for implementing the plan is Cynthia Wallington, and she can be reached at (530) 642-7266.</p>

COUNTY OF EL DORADO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2006

Audit Reference Number	Status of Prior Year Audit Findings
Finding 04-1:	<u>Recommendation</u>
CFDA 10.551 Food Stamps and CFDA 10.561 State Administrative Matching Grants for Food Stamp Program	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.
	<u>Status</u>
	Corrected.
Finding 2003-OCJP 1:	<u>Recommendation</u>
California Office of Emergency Services Contract No. SRVP01040090	Return \$3,910 to State.
	<u>Status</u>
	Funds have not yet been returned. In accordance with sections 9000-9220 of OES 2004 Recipient handbook, the Governor's Office of Emergency Services (OES) will determine the disposition of audit issues. The County is still awaiting written notification and invoice from OES, and will return funds within 30 days from the invoice date. Follow up with OES was overlooked. The Senior Administrative Analyst will inquire about the status of audit resolution and invoice in order to return \$3,910.

**SUPPLEMENTAL STATEMENTS
OF REVENUE AND EXPENDITURES**

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	\$ 130,427	\$ 173,556	\$ 173,556
Interest/program income	--	--	--	--
	<u>\$ 43,129</u>	<u>\$ 130,427</u>	<u>\$ 173,556</u>	<u>\$ 173,556</u>
<u>Expenditures</u>				
Personnel Costs				
Salary and wages	\$ 24,363	\$ 81,114	\$ 105,477	\$ 105,477
Fringe benefits	11,819	33,487	45,306	45,306
Subtotal Personnel Costs	<u>36,182</u>	<u>114,601</u>	<u>150,783</u>	<u>150,783</u>
Non-Personnel Costs				
Travel	131	482	613	613
Space cost rental	1,413	3,730	5,143	5,143
Consumable supplies	1,007	4,295	5,302	5,302
Lease/purchase equipment	1,340	2,026	3,366	3,366
Consultant services	12	31	43	43
Other costs	<u>3,179</u>	<u>5,127</u>	<u>8,306</u>	<u>8,306</u>
Subtotal Non-Personnel Costs	<u>7,082</u>	<u>15,691</u>	<u>22,773</u>	<u>22,773</u>
Total Expenditures (See Note 1)	<u>\$ 43,264</u>	<u>\$ 130,292</u>	<u>\$ 173,556</u>	<u>\$ 173,556</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06F-4710 (CSBG)
 For the Period January 1, 2006 through December 31, 2007

	January 1, 2006 through June 30, 2006	July 1, 2006 through June 30, 2007	July 1, 2007 through December 31, 2007	Total Costs	Total Reported Expenses
<u>Revenue</u>					
Grant revenue	\$ 104,653	\$ --	\$ --	\$ 104,653	\$ 103,956
Interest/program income	--	--	--	--	--
 Total Revenue	<u>\$ 104,653</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 104,653</u>	<u>\$ 103,956</u>
<u>Expenditures</u>					
Administrative Cost					
Salary and wages	\$ 62,511	\$ --	\$ --	\$ 62,511	\$ 62,511
Fringe benefits	25,140	--	--	25,140	25,140
Operating Expenses & Equipment	17,002	--	--	17,002	16,305
 Subtotal Administrative Costs	<u>104,653</u>	<u>--</u>	<u>--</u>	<u>104,653</u>	<u>103,956</u>
 Total Expenditures (See Note 1)	<u>\$ 104,653</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 104,653</u>	<u>\$ 103,956</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 05C-1562 (DOE - WX)
 For the Period April 1, 2005 through January 31, 2006

	April 1, 2005 through June 30, 2005	July 1, 2005 through January 31, 2006	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ --	\$ 56,429	\$ 56,429	\$ 56,429
Total Revenue	<u>\$ --</u>	<u>\$ 56,429</u>	<u>\$ 56,429</u>	<u>\$ 56,429</u>
<u>Expenditures</u>				
Administration:				
Administration Costs	\$ --	\$ 2,821	\$ 2,821	\$ 2,821
Total Administration Costs	<u>--</u>	<u>2,821</u>	<u>2,821</u>	<u>2,821</u>
Other Program Costs:				
Health and safety Measures	--	7,340	7,340	7,340
Liability Insurance	--	64	64	64
Other Labor Costs	--	3,750	3,750	3,750
Other Miscellaneous Program Costs	--	--	--	--
Total Program Costs	<u>--</u>	<u>11,154</u>	<u>11,154</u>	<u>11,154</u>
Program Costs:				
Client Education	--	1,732	1,732	1,732
Direct Program Activities	--	36,047	36,047	36,047
Intake	--	1,732	1,732	1,732
Outreach	--	1,732	1,732	1,732
Worker's Comp	--	1,211	1,211	1,211
Total Program Costs	<u>--</u>	<u>42,454</u>	<u>42,454</u>	<u>42,454</u>
Total Expenditures	<u>\$ --</u>	<u>\$ 56,429</u>	<u>\$ 56,429</u>	<u>\$ 56,429</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06C-1608 (DOE - WX)
 For the Period April 1, 2006 through January 31, 2007

	<u>April 1, 2006 through June 30, 2006</u>	<u>July 1, 2006 through January 31, 2007</u>	<u>Total Costs</u>	<u>Total Reported Expenses</u>
<u>Revenue</u>				
Grant revenue	\$ 28,335	\$ --	\$ 28,335	\$ 28,335
Total Revenue	<u>\$ 28,335</u>	<u>\$ --</u>	<u>\$ 28,335</u>	<u>\$ 28,335</u>
<u>Expenditures</u>				
Administration:				
Administration Costs	\$ 1,568	\$ --	\$ 1,568	\$ 1,568
Total Administration Costs	<u>1,568</u>	<u>--</u>	<u>1,568</u>	<u>1,568</u>
Other Program Costs:				
Health and safety Measures	2,101	--	2,101	2,101
Liability Insurance	9	--	9	9
Other Labor Costs	1,487	--	1,487	1,487
Total Program Costs	<u>3,597</u>	<u>--</u>	<u>3,597</u>	<u>3,597</u>
Program Costs:				
Client Education	866	--	866	866
Direct Program Activities	19,104	--	19,104	19,104
Intake	866	--	866	866
Outreach	866	--	866	866
Worker's Comp	1,468	--	1,468	1,468
Total Program Costs	<u>23,170</u>	<u>--</u>	<u>23,170</u>	<u>23,170</u>
Total Expenditures	<u>\$ 28,335</u>	<u>\$ --</u>	<u>\$ 28,335</u>	<u>\$ 28,335</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 05B-5312 (Assurance 16)
For the Period January 1, 2005 through March, 2006

	January 1, 2005 through June 30, 2005	July 1, 2005 through December 31, 2005	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 27,759	\$ 21,381	\$ 49,140	\$ 49,140
Interest/program income	--	--	--	--
Total Revenue	<u>\$ 27,759</u>	<u>\$ 21,381</u>	<u>\$ 49,140</u>	<u>\$ 49,140</u>
 <u>Expenditures</u>				
Program:				
Assurance 16 activity costs	\$ 27,759	\$ 21,381	\$ 49,140	\$ 49,140
Total Expenditures	<u>\$ 27,759</u>	<u>\$ 21,381</u>	<u>\$ 49,140</u>	<u>\$ 49,140</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 June 30, 2005	July 1, 2005 through December 31, 2005	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 6,131	\$ 3,011	\$ 9,142	\$ 9,142
Interest/program income	--	--	--	--
 Total Revenue	<u>\$ 6,131</u>	<u>\$ 3,011</u>	<u>\$ 9,142</u>	<u>\$ 9,142</u>
<u>Expenditures</u>				
HEAP Outreach:				
Outreach - HEAP	\$ 6,131	\$ 3,011	\$ 9,142	\$ 9,142
Total HEAP Outreach Costs	<u>6,131</u>	<u>3,011</u>	<u>9,142</u>	<u>9,142</u>
 Total Expenditures	<u>\$ 6,131</u>	<u>\$ 3,011</u>	<u>\$ 9,142</u>	<u>\$ 9,142</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
CSD Contract No. 06B-5358 (Assurance 16)
For the Period January 1, 2006 through December 31, 2006

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 21,386	\$ --	\$ 21,386	\$ 21,882
Interest/program income	--	--	--	--
Total Revenue	<u>\$ 21,386</u>	<u>\$ --</u>	<u>\$ 21,386</u>	<u>\$ 21,882</u>
 <u>Expenditures</u>				
Program:				
Assurance 16 activity costs	\$ 21,386	\$ --	\$ 21,386	\$ 21,882
Total Expenditures	<u>\$ 21,386</u>	<u>\$ --</u>	<u>\$ 21,386</u>	<u>\$ 21,882</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06B-5358 (HEAP)
 For the Period January 1, 2006 through December 31, 2006

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 4,587	\$ --	\$ 4,587	\$ 4,693
Interest/program income	--	--	--	--
 Total Revenue	<u>\$ 4,587</u>	<u>\$ --</u>	<u>\$ 4,587</u>	<u>\$ 4,693</u>
 <u>Expenditures</u>				
HEAP Outreach:				
Outreach - HEAP	\$ 4,587	\$ --	\$ 4,587	\$ 4,693
WPO - HEAP	--	--	--	--
Total HEAP Outreach Costs	<u>4,587</u>	<u>--</u>	<u>4,587</u>	<u>4,693</u>
 Total Expenditures (See Note 1)	<u>\$ 4,587</u>	<u>\$ --</u>	<u>\$ 4,587</u>	<u>\$ 4,693</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	\$ 125,614	\$ 363,585	363,585
Interest/program income	--	--	--	--
 Total Revenue	<u>\$ 237,971</u>	<u>\$ 125,614</u>	<u>\$ 363,585</u>	<u>\$ 363,585</u>
 <u>Expenditures</u>				
Administration	\$ 8,595	\$ 13,800	\$ 22,395	\$ 22,395
Intake	6,419	6,018	12,437	12,437
Subtotal	<u>15,014</u>	<u>19,818</u>	<u>34,832</u>	<u>34,832</u>
 Program:				
Heating service-repair/replace	2,020	4,793	6,813	6,813
Outreach	6,653	9,763	16,416	16,416
WPO	214,284	89,763	304,047	304,047
Liability Insurance	--	658	658	658
Worker's Comp	--	819	819	819
Total Program Costs	<u>222,957</u>	<u>105,796</u>	<u>328,753</u>	<u>328,753</u>
 Total Expenditures	<u>\$ 237,971</u>	<u>\$ 125,614</u>	<u>\$ 363,585</u>	<u>\$ 363,585</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06B-5358 (ECIP/WPO/FRR)
 For the Period January 1, 2006 through December 31, 2006

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 271,714	\$ --	\$ 271,714	\$ 271,714
Interest/program income	--	--	--	--
 Total Revenue	<u>\$ 271,714</u>	<u>\$ --</u>	<u>\$ 271,714</u>	<u>\$ 271,714</u>
 <u>Expenditures</u>				
Administration	\$ 3,489	\$ --	\$ 3,489	\$ 3,489
Intake	5,459	--	5,459	5,459
Subtotal	<u>8,948</u>	<u>--</u>	<u>8,948</u>	<u>8,948</u>
 Program:				
Heating service-repair/replace	\$ 225	\$ --	\$ 225	\$ 225
Outreach	7,107	--	7,107	7,107
WPO	260,226	--	260,226	255,290
Liability Insurance	104	--	104	104
Total Program Costs	<u>267,662</u>	<u>--</u>	<u>267,662</u>	<u>262,726</u>
 Energy Education Workshop	<u>\$ 40</u>	<u>\$ --</u>	<u>\$ 40</u>	<u>\$ 40</u>
 Total Expenditures (See Note 1)	<u>\$ 276,650</u>	<u>\$ --</u>	<u>\$ 276,650</u>	<u>\$ 271,714</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	\$ 127,950	\$ 252,692	\$ 252,692
Interest	3,906	2,317	6,223	6,223
Program income	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 128,648</u>	<u>\$ 130,267</u>	<u>\$ 258,915</u>	<u>\$ 258,915</u>
<u>Expenditures</u>				
Administration	<u>\$ 9,156</u>	<u>\$ 10,362</u>	<u>\$ 19,518</u>	<u>\$ 19,518</u>
Other Program Costs:				
Liability insurance	196	--	196	247
Vehicle and equipment	3,609	(1,568)	2,041	2,041
Total Other Program Costs	<u>3,805</u>	<u>(1,568)</u>	<u>2,237</u>	<u>2,288</u>
Program:				
Intake	781	4,185	4,966	4,966
Direct program activities	90,328	89,479	179,807	208,012
Outreach	3,220	8,968	12,188	12,188
Worker's Compensation	1,619	4,101	5,720	5,720
Total Program Costs	<u>95,948</u>	<u>106,733</u>	<u>202,681</u>	<u>230,886</u>
Total Expenditures (See Note 1)	<u>\$ 108,909</u>	<u>\$ 115,527</u>	<u>\$ 224,436</u>	<u>\$ 252,692</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 06B-5358 (LIHEAP - WX)
 For the Period January 1, 2006 through December 31, 2006

	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 152,855	\$ --	\$ 152,855	\$ 152,855
Interest	--	--	--	--
Program income	--	--	--	--
	<hr/>	<hr/>	<hr/>	<hr/>
Total Revenue	<u>\$ 152,855</u>	<u>\$ --</u>	<u>\$ 152,855</u>	<u>\$ 152,855</u>
<u>Expenditures</u>				
Administration	<u>\$ 6,318</u>	<u>\$ --</u>	<u>\$ 6,318</u>	<u>\$ 6,318</u>
Other Program Costs:				
Liability insurance	208	--	208	208
Vehicle and equipment	1,446	--	1,446	1,446
Total Other Program Costs	<u>1,654</u>	<u>--</u>	<u>1,654</u>	<u>1,654</u>
Program:				
Intake	2,453	--	2,453	2,453
Direct program activities	76,317	--	76,317	134,018
Outreach	5,442	--	5,442	5,442
Worker's Compensation	2,970	--	2,970	2,970
Total Program Costs	<u>87,182</u>	<u>--</u>	<u>87,182</u>	<u>144,883</u>
Total Expenditures (See Note 1)	<u>\$ 95,154</u>	<u>\$ --</u>	<u>\$ 95,154</u>	<u>\$ 152,855</u>

COUNTY OF EL DORADO

Supplemental Statement of Revenue and Expenditures
 CSD Contract No. 05P-6113 (LIHEAP, PVEA - WX)
 For the Period August 1, 2005 through December 31, 2006

	August 1, 2005 through June 30, 2006	July 1, 2006 through December 31, 2006	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 32,577	\$ --	\$ 32,577	\$ 32,577
Interest	--	--	--	--
	<u>32,577</u>	<u>--</u>	<u>32,577</u>	<u>32,577</u>
Total Revenue	<u>\$ 32,577</u>	<u>\$ --</u>	<u>\$ 32,577</u>	<u>\$ 32,577</u>
<u>Expenditures</u>				
Administration	\$ 2,607	\$ --	\$ 2,607	\$ 2,607
Program:				
Intake	651	--	651	651
Direct program activities	15,826	--	15,826	27,692
Outreach	1,627	--	1,627	1,627
Total Program Costs	<u>18,104</u>	<u>--</u>	<u>18,104</u>	<u>29,970</u>
Total Expenditures (See Note 1)	<u>\$ 20,711</u>	<u>\$ --</u>	<u>\$ 20,711</u>	<u>\$ 32,577</u>

COUNTY OF EL DORADO

Notes to Supplemental Statement of Revenue and Expenditures
For The Period January 1, 2005 through June 30, 2006

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

The following reconciliations identify differences between "Total Costs" and "Total Reported Expense" columns for the CSD programs with variances.

Weatherization (WX) and PVEA direct program activities are shown at 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 measures, the result will be "excess revenue". Differences between reported and actual measures, if any, will be identified separately in the reconciliation.

Contract/Description	<u>Total Costs</u>	<u>Adjustment</u>	<u>Total Reported Expense</u>
05F-4610 (CSBG)			
Jan 1, 2005-June 30,2005 (FY0405)	\$ 43,264	\$ (135) a	\$ 43,129
July 1,2005-Dec 31, 2005 (FY 0506)	130,292	135 a	130,427
Total Costs	<u>\$ 173,556</u>	<u>\$ --</u>	<u>\$ 173,556</u>
06F-4710 (CSBG)			
Jan. 1, 2006-June 30, 2006	\$ 104,653	\$ (697) b	\$ 103,956
Total Costs	<u>\$ 104,653</u>	<u>\$ (697)</u>	<u>\$ 103,956</u>
05B-5312 (WX)			
Interest Revenue			
Jan 1, 2005-June 30,2005 (FY0405)	\$ 3,906 c	\$ (3,906)	\$ --
Jan 1, 2005-June 30,2005 (FY0506)	--	3,906	3,906
July 1,2005-Dec 31, 2005 (FY 0506)	2,317	--	2,317
Total Interest Revenue	<u>\$ 6,223</u>	<u>\$ --</u>	<u>\$ 6,223</u>
Jan 1, 2005-June 30,2005 (FY0405)	\$ 108,909	\$ 15,833 d	\$ 124,742
July 1,2005-Dec 31, 2005 (FY 0506)	115,527	12,423 d	127,950
Total Costs	<u>\$ 224,436</u>	<u>\$ 28,256</u>	<u>\$ 252,692</u>

COUNTY OF EL DORADO

Notes to Supplemental Statement of Revenue and Expenditures
For The Period January 1, 2005 through June 30, 2006

Note 1: **Reconciliation of Reported Expenses to Total Costs** (continued)

Contract/Description	<u>Total Costs</u>	<u>Adjustment</u>	<u>Total Reported Expense</u>
06B-5358			
Jan. 1, 2006-June 20, 2006:			
Assurance 16 Activity Costs	\$ 21,386	\$ 496 b	\$ 21,882
HEAP WPO Outreach	4,587	106 b	4,693
ECIP/WPO/FRR	276,650	(4,936) b	271,714
Total Costs	<u>\$ 302,623</u>	<u>\$ (4,334)</u>	<u>\$ 298,289</u>
06B-5358 (WX)			
Jan. 1, 2006-June 20, 2006			
Total Costs	<u>\$ 95,154</u>	<u>\$ 57,701 d</u>	<u>\$ 152,855</u>
05P-6113 (PVEA-WX)			
Aug. 1, 2005-June 20, 2006			
Total Costs	<u>\$ 20,711</u>	<u>\$ 11,866 d</u>	<u>\$ 32,577</u>

- a) Unclaimed Other Costs- Duplicating May 2005 in FY0405; cost exceeded maximum grant allowed in FY0506
- b) Unclaimed FY0506 Costs: adjusted in subsequent claim (FY0607)
- c) Interest is reported only at close-out
- d) Excess revenue

COUNTY OF EL DORADO

Notes to Supplemental Statement of Revenue and Expenditures
For The Period January 1, 2005 through June 30, 2006

Note 2: **Excess Revenue and Interest Income from Weatherization**

Excess revenue is defined as the difference between "Total Actual LIHEAP Revenue" less "Total Actual LIHEAP Costs." If "Total Actual LIHEAP Revenues" are less than "Total Actual LIHEAP Costs", there is no excess revenue. Interest income is defined as the interest earned by a contractor directly generated or earned as a result of unexpended LIHEAP grant funds at the end of a contract term period. Excess revenue and interest income from Weatherization (WX) program is reported as follows:

	<u>Weatherization</u>
Beginning Balance	\$ 181,489
Excess Revenue- 05B-5312 LIHEAP WX	28,256
Interest Income -05B-5312 LIHEAP WX through 6/30/05	3,906
Interest Income -05B-5312 LIHEAP WX through 6/30/06	2,317
Available Funds	<u>\$ 215,968</u>
Expenditures	
Weatherization	<u>\$ --</u>
Ending Balance	<u><u>\$ 215,968</u></u>

OFFICE OF EMERGENCY SERVICES

and

DEPARTMENT OF CORRECTIONS AND REHABILITATION



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS ON
SUPPLEMENTARY INFORMATION – SCHEDULE OF THE OFFICE OF
EMERGENCY SERVICES AND DEPARTMENT OF CORRECTIONS AND
REHABILITATION 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, 2006, which collectively comprise the County's basic financial statements and have issued our report thereon dated November 3, 2006. 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 Department of Corrections and Rehabilitation *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 Department of Corrections and Rehabilitation 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, LLP
A Gallina LLP Company

Bartig Basler & Ray, LLP

Roseville, California
December 12, 2006



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS
ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE
GRANTS AWARDED BY THE STATE OFFICE OF EMERGENCY
SERVICES AND DEPARTMENT OF CORRECTIONS AND REHABILITATION 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 Department of Corrections and Rehabilitation Programs for the grants awarded by the State of California, Office of Emergency Services (OES) and Department of Corrections and Rehabilitation (BOC), as noted below:

<u>Award Number</u>	<u>Audit Period</u>
DC05160090	7/1/05 – 6/30/06
EA04070090	7/1/05 – 9/30/05
EA05080090	10/1/05 – 6/30/06
VB05030090	7/1/05 – 6/30/06
VW05240090	7/1/05 – 6/30/06
HT05060340	7/1/05 – 6/30/06
CSA-108-05	7/1/05 – 6/30/06

The amounts included in the Schedule of the Office of Emergency Services and Department of Corrections and Rehabilitation 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 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.

To the Board of Supervisors of
the County of El Dorado

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, 2006 in conformity with Office of Emergency Services, Department of Corrections and Rehabilitation, 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, Department of Corrections and Rehabilitation 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, LLP
A Gallina LLP Company



Roseville, California
December 12, 2006

COUNTY OF EL DORADO

Schedule of the Office of Emergency Services and
Department of Corrections and Rehabilitation Programs
For the Year Ended June 30, 2006

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, 2006. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2005	For the Year Ended June 30, 2006	Cumulative As of June 30, 2006	Federal Share	State Share	County Share
<u>DC05160090 Anti-Drug Abuse</u>						
Personal services	\$ --	\$ 47,336	\$ 47,336	\$ 47,336	\$ --	\$ --
Operating expenses	--	158,194	158,194	158,194	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 205,530</u>	<u>\$ 205,530</u>	<u>\$ 205,530</u>	<u>\$ --</u>	<u>\$ --</u>
<u>EA04070090 Elder Advocacy (Byrne)</u>						
Personal services	\$ 14,322	\$ --	\$ 14,322	\$ --	\$ --	\$ --
Operating expenses	--	6,950	6,950	6,950	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 14,322</u>	<u>\$ 6,950</u>	<u>\$ 21,272</u>	<u>\$ 6,950</u>	<u>\$ --</u>	<u>\$ --</u>
<u>EA04070090 Elder Advocacy (VOCA)</u>						
Personal services	\$ 56,883	\$ 15,688	\$ 72,571	\$ 15,688	\$ --	\$ --
Operating expenses	9,079	682	9,761	682	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 65,962</u>	<u>\$ 16,370</u>	<u>\$ 82,332</u>	<u>\$ 16,370</u>	<u>\$ --</u>	<u>\$ --</u>
<u>EA05080090 Elder Advocacy</u>						
Personal services	\$ --	\$ 42,351	\$ 42,351	\$ 32,623	\$ --	\$ 9,728
Operating expenses	--	6,290	6,290	6,290	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 48,641</u>	<u>\$ 48,641</u>	<u>\$ 38,913</u>	<u>\$ --</u>	<u>\$ 9,728</u>
<u>VB05030090 Elder Vertical Prosecution</u>						
Personal services	\$ --	\$ 17,568	\$ 17,568	\$ --	\$ 17,568	\$ --
Operating expenses	--	878	878	--	878	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 18,446</u>	<u>\$ 18,446</u>	<u>\$ --</u>	<u>\$ 18,446</u>	<u>\$ --</u>

COUNTY OF EL DORADO

Schedule of the Office of Emergency Services
and the Corrections Standards Authority Programs
For the Year Ended June 30, 2006

California Office of Emergency Services Grants (continued)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through	For the Year Ended	Cumulative As of	Federal Share	State Share	County Share
	June 30, 2005	June 30, 2006	June 30, 2006			
VW05240090 Victim Witness Assistance						
Personal services	\$ --	\$ 146,196	\$ 146,196	\$ 82,645	\$ 63,551	\$ --
Operating expenses	--	15,109	15,109	--	15,109	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 161,305</u>	<u>\$ 161,305</u>	<u>\$ 82,645</u>	<u>\$ 78,660</u>	<u>\$ --</u>

HT05060340 HI-TECH CRIMES TASK FORCE

via County of Sacramento

Personal services 57%	\$ --	\$ 65,124	\$ 65,124	\$ --	\$ 65,124	\$ --
Operating expenses 57%	--	2,284	2,284	--	2,284	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 67,408</u>	<u>\$ 67,408</u>	<u>\$ --</u>	<u>\$ 67,408</u>	<u>\$ --</u>

California Department of Corrections and Rehabilitation Grants

The following represents costs for the California Department of Corrections and Rehabilitation Program for the year ended June 30, 2006. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through	For the Year Ended	Cumulative As of	Federal Share	State Share	County Share
	June 30, 2005	June 30, 2006	June 30, 2006			
CSA-108-05 Juvenile Justice						
Personal services	\$ --	\$ 14,722	\$ 14,722	\$ 13,181	\$ --	\$ 1,541
Operating expenses	--	694	694	694	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 15,416</u>	<u>\$ 15,416</u>	<u>\$ 13,875</u>	<u>\$ --</u>	<u>\$ 1,541</u>

**OFFICE OF EMERGENCY SERVICES
and
DEPARTMENT OF CORRECTIONS AND REHABILITATION**

SCHEDULE OF FINDINGS

COUNTY OF EL DORADO

Office of Emergency Services and Department of Corrections and Rehabilitation Programs
Schedule of Findings
For the Year Ended June 30, 2006

Audit Reference Number	Findings/Noncompliance
N/A	None

COUNTY OF EL DORADO

Office of Emergency Services and Department of Corrections and Rehabilitation Programs
Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2006

<u>Audit Reference Number</u>	<u>Status of Prior Year Audit Findings</u>
Finding 2003-OCJP 1:	<u>Recommendation</u>
California Office of Emergency Services	Return \$3,910 to State.
	<u>Status</u>
Contract No. SRVP01040090	Funds have not yet been returned. In accordance with sections 9000-9220 of OES 2004 Recipient handbook, the Governor's Office of Emergency Services (OES) will determine the disposition of audit issues. The County is still awaiting written notification and invoice from OES, and will return funds within 30 days from the invoice date. Follow up with OES was overlooked. The Senior Administrative Analyst will inquire about the status of audit resolution and invoice in order to return \$3,910.