



COUNTY OF EL DORADO  
For the Year Ended June 30, 2025

SINGLE AUDIT REPORT

Focused  
on YOU



**COUNTY OF EL DORADO**  
**Single Audit Report**  
**For the Year Ended June 30, 2025**

**COUNTY OF EL DORADO**  
**Single Audit Report**  
**For the Year Ended June 30, 2025**

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado, California (hereafter, the County), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated March 30, 2026. Our report also includes a reference to other auditors who audited the component unit financial statements of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC) as described in our report on the County's Financial Statement. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Report on Internal Control over Financial Reporting

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

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

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

### Report on Compliance and Other Matters

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



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

However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

### **Purpose of This Report**

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

*LSL, LLP*

Sacramento, California  
March 30, 2026



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM  
AND ON INTERNAL CONTROL OVER COMPLIANCE AND REPORT ON SCHEDULE OF EXPENDITURES OF  
FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE

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

**Report on Compliance for Each Major Federal Program**

***Opinion on Each Major Federal Program***

We have audited the County of El Dorado, California (hereafter, the County)'s compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2025. The County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to the County's federal programs.

***Auditors' Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance



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

and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control over Compliance**

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.



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

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

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

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated March 30, 2026, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC). Those statements were audited by other auditors whose reports have been furnished to us, and our opinion insofar as it relates to the amounts included for the El Dorado Transit Authority (EDCTA), Children & Families Commission (First 5), and the El Dorado County Transportation Commission (EDCTC.), is based solely on the report of the other auditors. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

### **Other Information**

Management is responsible for the other information included in the annual report. The other information comprises the California Governor's Office of Emergency Services and the Board of State and Community Correction Grants Statement of Costs Claimed and Accepted and Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match but does not include the basic financial statements and our auditors' report thereon. Our opinion on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

*LSL, LLP*

Sacramento, California  
March 30, 2026

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Agriculture</b>				
<u>Direct Programs:</u>				
Rural Business Development Grant	10.351	04-009-770107929	\$ -	\$ 70,813
Lake Tahoe Erosion Control Grant Program	10.690	20-PA-11051900-011	-	254,464
Lake Tahoe Erosion Control Grant Program	10.690	20 PA 11051900-021	-	23,325
Lake Tahoe Erosion Control Grant Program	10.690	21-PA-11051900-013	-	701,614
Lake Tahoe Erosion Control Grant Program	10.690	21-PA-11051900-017	-	36,299
Lake Tahoe Erosion Control Grant Program	10.690	23-PA-11051900-009	-	18,880
Subtotal Assistance Listing Number 10.690			-	1,034,582
Subtotal Direct Programs - U.S. Department of Agriculture			-	1,105,395
<u>Passed through California Health &amp; Human Services Agency (CHHS)</u>				
<u>Department of Public Health:</u>				
WIC Special Supplemental Nutrition Program for Women, Infants and Children	10.557	22-10246 A03	-	941,008
<u>SNAP Cluster:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) - Education	10.561	23-10313	-	162,458
Subtotal passed through CHHS Department of Public Health			-	1,103,466
<u>Passed through CHHS Department of Social Services:</u>				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	N/A	-	3,406,889
Subtotal passed through CHHS Department of Social Services			-	3,406,889
<i>Subtotal SNAP Cluster and Subtotal Assistance Listing Number 10.561: \$3,569,347</i>				
<u>Passed through State of California Department of Finance:</u>				
<u>Schools and Roads Cluster:</u>				
Schools and Roads - Grants to States				
Title III Community Projects Federal Forest Reserve	10.665	N/A	144,188	282,108
Schools and Roads - Grants to States	10.665	N/A	-	588,583
Subtotal passed through California Department of Finance, Subtotal Schools and Roads Cluster and Subtotal Assistance Listing Number 10.665			144,188	870,691
<u>Passed through California Department of Food and Agriculture:</u>				
Plant and Animal Disease, Pest Control and Animal Care - Glassy Winged Sharpshooter (GWSS) Detection Trapping	10.025	23-0529-007-SF	-	927,309
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping	10.025	24-0132-008-SF	-	75,429
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping EGVM	10.025	23-0729-006-SF	-	9,972
Plant and Animal Disease, Pest Control and Animal Care - Pest Detection Trapping EGVM	10.025	24-0680-007-SF	-	19,988
Subtotal Assistance Listing Number 10.025			-	1,032,698
Senior Farmers Market Nutrition Program	10.576	2024-SFMNP	-	5,000
Subtotal passed through California Department of Food and Agriculture			-	1,037,698
<b>Total U.S. Department of Agriculture</b>			<b>\$ 144,188</b>	<b>\$ 7,524,139</b>

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Commerce</b>				
<u>Passed through Sierra Business Council:</u>				
<i>Economic Development Cluster:</i>				
Economic Adjustment Assistance - EDA Public Works & Economic Assistance Program	11.307	07-69-07857	\$ -	\$ 59,860
Subtotal passed through Sierra Business Council, <i>Subtotal Economic Development Cluster</i> and Subtotal Assistance Listing Number 11.307			-	59,860
<b>Total U.S. Department of Commerce</b>			<b>\$ -</b>	<b>\$ 59,860</b>
<b>U.S. Department of Housing and Urban Development</b>				
<u>Direct Program:</u>				
Continuum of Care Program	14.267	CA0318L9T252214	-	15
Continuum of Care Program	14.267	CA0318L9T252315	-	8,951
Continuum of Care Program	14.267	CA2155L9T252200	-	2,057
Continuum of Care Program	14.267	CA2156L9T252200	-	22,438
Continuum of Care Program	14.267	CA2156L9T252301	-	22,487
Continuum of Care Program	14.267	CA2273L9T252300	-	22,216
Subtotal Assistance Listing Number 14.267			-	78,164
<i>Housing Voucher Cluster:</i>				
Section 8 Housing Choice Vouchers - Administration	14.871	CA151	-	481,054
Section 8 Housing Choice Vouchers - Project	14.871	CA151	-	5,844,277
Section 8 Housing Choice Vouchers - Emergency Housing Vouchers	14.871	CA151	-	850,765
Subtotal Assistance Listing Number 14.871			-	7,176,096
Mainstream Vouchers - Project	14.879	CA151	-	50,253
<i>Subtotal Housing Voucher Cluster</i>			-	7,226,349
Subtotal Direct Programs - U.S. Department of Housing and Urban Development			-	7,304,513
<u>Passed through</u>				
<u>State of California Business, Consumer Services &amp; Housing Agency - Department of Housing and Community Development:</u>				
COVID-19 Emergency Solutions Grant Program - CARES Act ESG-CV Coronavirus Program	14.231	23-ESG-18048	-	200,000
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development			-	200,000
<b>Total U.S. Department of Housing and Urban Development</b>			<b>\$ -</b>	<b>\$ 7,504,513</b>
<b>U.S. Department of the Interior</b>				
<u>Direct Programs:</u>				
WaterSMART (Sustain and Manage America's Resources for Tomorrow) - Post Caldor Fire Watershed Restoration	15.507	R22AP00623-00	9,939	9,939
BLM Fuels Management and Community Fire Assistance Program Activities	15.228	L24AC00073-00	-	99,127
Reclamation States Emergency Drought Relief	15.514	R22AP00268-00	150,400	150,400
SECURE Water Act- Research Agreements	15.560	R24AP00128-00	-	61,536
<b>Total U.S. Department of the Interior</b>			<b>\$ 160,339</b>	<b>\$ 321,002</b>

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Justice</b>				
<u>Direct Programs:</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-23-GG-03110-JAGX	\$ -	\$ 8,686
Edward Byrne Memorial Justice Assistance Grant Program	16.738	15PBJA-24-GG-04552-JAGX	-	8,067
Subtotal ALN 16.738 - Direct Programs			-	16,753
Equitable Sharing Program (District Attorney)	16.922	N/A	-	213,100
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2024-12	-	111
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - DCESP	16.U01	2025-12	-	3,163
Subtotal Assistance Listing Number 16.U01			-	3,274
Subtotal Direct Programs - U.S. Department of Justice			-	233,127
<u>Passed through California Board of State and Community Corrections (BSCC):</u>				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 1201-23	-	215,303
Subtotal Assistance Listing Number 16.738: \$232,056				
Subtotal passed through BSCC			-	215,303
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Crime Victim Assistance - Child Abuse Treatment Program	16.575	AT23 04 0090 Cal OES #017-00000	99,653	154,322
Crime Victim Assistance - Child Abuse Treatment Program	16.575	AT24 05 0090 Cal OES #017-00000	46,029	71,077
Crime Victim Assistance - Child Advocacy Center	16.575	KC23 02 0090 Cal OES #017-00000	-	171,906
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV23 02 0090 Cal OES #017-00000	-	108,774
Crime Victim Assistance - Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV24 03 0090 Cal OES #017-00000	-	1,600
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW23 42 0090 Cal OES #017-00000	-	187,859
Crime Victim Assistance - Victim Witness Assistance Program	16.575	VW24 43 0090 Cal OES #017-00000	-	49,564
Crime Victim Assistance - County Victim Services Program	16.575	XC23 06 0090 Cal OES #017-00000	70,010	70,010
Subtotal Assistance Listing Number 16.575			215,692	815,112
Violence Against Women Formula Grants - Sexual Assault Law Enforcement Specialized Units Program	16.588	ST23 06 0090 Cal OES #017-00000	21,656	54,388
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VV23 01 0090 Cal OES #017-00000	46,004	77,277
Violence Against Women Formula Grants - Vertical Prosecution Program	16.588	VV24 02 0090 Cal OES #017-00000	39,432	132,004
Subtotal Assistance Listing Number 16.588			107,092	263,669
Subtotal passed through Cal OES			322,784	1,078,781
<b>Total U.S. Department of Justice</b>			<b>\$ 322,784</b>	<b>\$ 1,527,211</b>

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Transportation</b>				
<u>Direct Programs:</u>				
Airport Improvement Program	20.106	3-06-0093-017-2022	\$ -	\$ 57,395
Airport Improvement Program	20.106	3-06-0093-019-2023	-	34,103
Airport Improvement Program	20.106	3-06-0188-023-2022	-	68,827
Airport Improvement Program	20.106	3-06-0188-024-2024	-	21,350
Subtotal Assistance Listing Number 20.106			-	181,675
Subtotal Direct Programs - U.S. Department of Transportation			-	181,675
<u>Passed through</u>				
<u>California State Transportation Agency - California Department of Transportation (Caltrans):</u>				
Highway Planning and Construction	20.205	BRLS-5925 (112)	-	15,373
Highway Planning and Construction	20.205	BRLO-5925 (098)	-	12,932,889
Highway Planning and Construction	20.205	BRLO-5925 (090)	-	833,291
Highway Planning and Construction	20.205	BRLS-5925 (086)	-	4,510,263
Highway Planning and Construction	20.205	BRLO-5925 (109)	-	2,638,615
Highway Planning and Construction	20.205	HSIPL-5925 (169)	-	24,630
Highway Planning and Construction	20.205	CML-5925 (197)	-	30,129
Highway Planning and Construction	20.205	STPL-5925 (162)	-	74,191
Highway Planning and Construction	20.205	HSCMSTPL-5925 (148)	-	2,199,691
Highway Planning and Construction	20.205	STPL-5925 (182)	-	698,712
Highway Planning and Construction	20.205	CML-5925 (132)	-	4,228,189
Highway Planning and Construction	20.205	CML-5925 (174)	-	562
Highway Planning and Construction	20.205	CML-5925 (175)	-	17,598
Highway Planning and Construction	20.205	CML-5925 (176)	-	624,426
Highway Planning and Construction	20.205	CML-5925 (198)	-	114,283
Highway Planning and Construction	20.205	CML-5925 (193)	-	100,031
Highway Planning and Construction	20.205	CML-5925 (194)	-	222,261
Highway Planning and Construction	20.205	CML-5925 (195)	-	21,966
Highway Planning and Construction	20.205	CMSTPL-5925 (163)	-	79,208
Highway Planning and Construction	20.205	STPL-5925 (199)	-	3,928
Highway Planning and Construction	20.205	STPL-5925 (183)	-	126,450
Highway Planning and Construction	20.205	15J7 (059)	-	114,684
Highway Planning and Construction	20.205	DTFH68-15-E-00034	-	6,325,035
Subtotal passed through California State Transportation Agency - Caltrans and Subtotal Assistance Listing Number 20.205			-	35,936,405
<u>Passed through California Office of Traffic Safety:</u>				
<u>Highway Safety Cluster:</u>				
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI24002	-	88,539
National Priority Safety Programs - Alcohol and Drug Impaired Driver Vertical Prosecution Program	20.616	DI25002	-	294,690
Subtotal Assistance Listing Number 20.616			-	383,229
Subtotal passed through California Office of Traffic Safety and Subtotal Highway Safety Cluster			-	383,229
<b>Total U.S. Department of Transportation</b>			<b>\$ -</b>	<b>\$ 36,501,309</b>

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of the Treasury</b>				
<u>Direct Programs:</u>				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds (ARPA SLFRF)	21.027	SLT-3776	\$ 2,858,238	\$ 5,830,703
Subtotal Direct Programs - U.S. Department of the Treasury			2,858,238	5,830,703
<u>Passed through</u>				
<u>State of California Business, Consumer Services &amp; Housing Agency - Department of Housing and Community Development:</u>				
COVID-19 Coronavirus Relief Fund - Community Development Block Grant (CDBG)	21.019	20-CDBG-CV2-3-00154 A3	-	339,025
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development			-	339,025
<b>Total U.S. Department of the Treasury</b>			<b>\$ 2,858,238</b>	<b>\$ 6,169,728</b>
<b>U.S. Environmental Protection Agency</b>				
<u>Passed through Sacramento Metropolitan Air Quality Management District:</u>				
Targeted Airshed Grant Program	66.956	98T10501	-	155,644
Targeted Airshed Grant Program	66.956	98T36001	-	302,651
Subtotal passed through Sacramento Metropolitan Air Quality Management District and Subtotal Assistance Listing Number 66.956			-	458,295
<b>Total U.S. Environmental Protection Agency</b>			<b>\$ -</b>	<b>\$ 458,295</b>
<b>U.S. Election Assistance Commission</b>				
<u>Passed through California Secretary of State:</u>				
Help America Vote Act Requirements Payments - Voting System Replacement Contract 2018	90.401	18G30109	-	24,323
Subtotal Assistance Listing Number 90.401			-	24,323
HAVA Elections Security Grants - Polling Place Accessibility Training Program	90.404	23G26109	-	8,845
Subtotal Assistance Listing Number 90.404			-	8,845
Subtotal passed through California Secretary of State			-	33,168
<b>Total U.S. Election Assistance Commission</b>			<b>\$ -</b>	<b>\$ 33,168</b>
<b>U.S. Department of Health and Human Services</b>				
<u>Passed through CHHS Department of Aging:</u>				
<u>Aging Cluster:</u>				
COVID-19 Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2122-29 A4	-	178,750
Special Programs for the Aging Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-2425-29 A6	-	425,726
Subtotal Assistance Listing Number 93.044			-	604,476
COVID-19 Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-2122-29 A4	-	14,826
Special Programs for the Aging Title III, Part C Nutrition Services	93.045	AP-2425-29 A6	-	712,846
Subtotal Assistance Listing Number 93.045			-	727,672

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through CHHS Department of Aging: (continued)</u>				
<i>Aging Cluster: (continued)</i>				
Nutrition Services Incentive Program (NSIP)	93.053	AP-2425-29 A6	\$ -	\$ 52,612
<i>Subtotal Aging Cluster per 2 CFR Part 200, Appendix XI</i>			-	1,384,760
Special Programs for the Aging Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2425-29 A6	-	496
COVID-19 Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2122-29 A4	-	1,855
Special Programs for the Aging Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-29 A6	-	36,767
<i>Subtotal Assistance Listing Number 93.042</i>			-	38,622
COVID-19 Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2122-29 A4	-	11,874
Special Programs for the Aging Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-2425-29 A6	-	24,737
<i>Subtotal Assistance Listing Number 93.043</i>			-	36,611
COVID-19 National Family Caregiver Support Title III, Part E	93.052	AP-2122-29 A4	-	25,357
National Family Caregiver Support Title III, Part E	93.052	AP-2425-29 A6	-	119,240
<i>Subtotal Assistance Listing Number 93.052</i>			-	144,597
<i>Subtotal passed through CHHS Department of Aging (see Note 7)</i>			-	1,605,086
<i>Subtotal Other Cluster as designated by CHHS Department of Aging: \$1,605,086 (AP-2122-29 &amp; AP-2425-29)</i>				
<u>Passed through CHHS Department of Child Support Services:</u>				
Child Support Enforcement	93.563	N/A	-	2,644,536
<u>Passed through CHHS Department of Community Services and Development:</u>				
Low Income Home Energy Assistance (LIHEAP)				
LIHEAP - Energy Crisis Intervention Program (ECIP)	93.568	24B-2007 A3	-	569,781
LIHEAP - ECIP	93.568	25B-3007 A1	-	865,090
LIHEAP - Weatherization	93.568	24B-2007 A3	-	399,565
LIHEAP - Weatherization	93.568	25B-3007 A1	-	349,967
Supplemental Low-Income Home Energy Assistance Program (SLIHEAP)	93.568	24Q-2556	-	17,310
Emergency Supplemental Low-Income Home Energy Assistance Program (ESLIHEAP) - ECIP	93.568	23J-5711	-	58,361
ESLIHEAP - Weatherization	93.568	23J-5711	-	200,487
<i>Subtotal Assistance Listing Number 93.568</i>			-	2,460,561
<i>477 Cluster (part 1 of 2):</i>				
Community Services Block Grant	93.569	24F-3009 A3	-	152,229
Community Services Block Grant - Discretionary	93.569	24F-3009 A3	-	26,000
Community Services Block Grant	93.569	25F-6009	-	162,865
<i>Subtotal Assistance Listing Number 93.569</i>			-	341,094
<i>Subtotal Passed through CHHS Department of Community Services and Development</i>			-	2,801,655

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through CHHS Department of Public Health:</u>				
Public Health Emergency Preparedness (PHEP) - Base	93.069	22-10645	\$ -	\$ 184,037
Public Health Emergency Preparedness (PHEP) - Cities Readiness	93.069	22-10645	-	35,823
Subtotal Assistance Listing Number 93.069			-	219,860
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	2409BASE00	-	3,138
COVID-19 Immunization Cooperative Agreements	93.268	22-11034	-	467,282
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection	93.323	COVID-19ELC10	-	853
COVID-19 Epidemiology and Laboratory Capacity for Infectious Disease (ELC) - Enhancing Detection Expansion	93.323	COVID-19ELC68	-	726,262
Subtotal Assistance Listing Number 93.323			-	727,115
COVID-19 Public Health Emergency Reponse: Cooperative Agreement for Emergency Response: Public Health Crisis Response - Workforce Development Supplemental Funding	93.354	WFD-010	-	10,140
COVID-19 Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health Healthcare Crisis - California Equitable Recovery Initiative (CERI)	93.391	CERI-21-23-10	-	15,709
Grants to States for Medicaid - Maternal, Child and Adolescent Health*	93.778	2024-09	-	370,362
Grants to States for Medicaid - California Home Visiting Program (CHVP)*	93.778	CHVP 24-09 BR1	-	65,575
Subtotal ALN 93.778 Dept. of Public Health			-	435,937
National Bioterrorism Hospital Preparedness Program (HPP)	93.889	22-10645	36,236	275,262
Maternal and Child Health Services Block Grant to the States	93.994	2024-09	-	103,208
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health - California Strengthening Public Health Initiative (CASPHI)	93.967	CASPHI0009	-	267,967
COVID-19 Sexually Transmitted Diseases (STD) Prevention and Control Grants - DIS Workforce Development	93.977	21-10552 A1	-	47,119
Subtotal passed through CHHS Department of Public Health			36,236	2,572,737
<u>Passed through CHHS Department of Social Services:</u>				
Guardianship Assistance	93.090	N/A	-	189,424
Guardianship Assistance - Administration	93.090	N/A	-	3,745
Subtotal Assistance Listing Number 93.090			-	193,169
MaryLee Allen Promoting Safe and Stable Families Program	93.556	N/A	26,432	99,900
<i>477 Cluster (part 2 of 2):</i>				
Temporary Assistance for Needy Families - Maintenance Payments	93.558	N/A	-	636,563
Temporary Assistance for Needy Families - Administration	93.558	N/A	-	5,202,760
Subtotal Assistance Listing Number 93.558			-	5,839,323
Subtotal 477 Cluster: \$6,180,417				
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Maintenance Payments	93.566	N/A	-	4,746
Refugee and Entrant Assistance State/Replacement Designee Administered Programs - Administration	93.566	N/A	-	1,225
Subtotal Assistance Listing Number 93.566			-	5,971
Community-Based Child Abuse Prevention Grants	93.590	N/A	13,399	13,399
COVID-19 Community-Based Child Abuse Prevention Grants	93.590	N/A	50,826	51,306
Subtotal Assistance Listing Number 93.590			64,225	64,705

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through CHHS Department of Social Services: (continued)</u>				
Adoption and Legal Guardianship Incentive Payments - Administration	93.603	N/A	\$ -	\$ 26,529
Stephanie Tubbs Jones Child Welfare Services Program	93.645	N/A	-	107,096
Foster Care Title IV-E - Grant and Group Home Monthly Visits*	93.658	N/A	-	188,891
Foster Care Title IV-E - Maintenance*	93.658	N/A	-	2,581,830
Foster Care Title IV-E - Administration*	93.658	N/A	103,470	1,701,192
Subtotal Assistance Listing Number 93.658			<u>103,470</u>	<u>4,471,913</u>
Adoption Assistance - Maintenance Payments	93.659	N/A	-	4,232,751
Adoption Assistance - Administration	93.659	N/A	-	239,468
Subtotal Assistance Listing Number 93.659			<u>-</u>	<u>4,472,219</u>
Social Services Block Grant - Title XX Foster Care Assistance	93.667	N/A	-	951,334
Social Services Block Grant - Administration	93.667	N/A	-	257,212
Subtotal Assistance Listing Number 93.667			<u>-</u>	<u>1,208,546</u>
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	N/A	-	50,754
COVID-19 Elder Abuse Prevention Interventions Program	93.747	N/A	-	60,075
Subtotal passed through CHHS Department of Social Services			<u>194,127</u>	<u>16,600,200</u>
<u>Passed through CHHS Department of Health Care Services:</u>				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	24-25 PATH	-	261
Children's Health Insurance Program	93.767	CCS 2024-2025	-	35,426
Grants to States for Medicaid - California Children's Services Administration*	93.778	CCS 2024-2025	-	275,785
Grants to States for Medicaid - California Children's Services Diagnostic/Treatment/Therapy*	93.778	CCS 2024-2025	-	10,783
Grants to States for Medicaid - California Children's Services Monitoring and Oversight*	93.778	CCS 2024-2025	-	4,925
Grants to States for Medicaid - Health Care Program for Children in Foster Care (HCPCFC)*	93.778	HCPCFC 2024-2025	-	111,131
Grants to States for Medicaid*	93.778	21-10027 A03	-	507,956
Grants to States for Medicaid*	93.778	22-20100 A1	-	1,078,334
Grants to States for Medicaid - Medical Administration Activities (MAA)*	93.778	CMAA Evergreen PA - El Dorado County	-	3,619
Grants to States for Medicaid - Medical Administration Activities (MAA)*	93.778	CMAA Evergreen PA - El Dorado County	-	156,579
Grants to States for Medicaid - Providing Access and Transforming Health (PATH)*	93.778	N/A	-	78,400
Subtotal ALN 93.778 - Dept. of Health Care Services			<u>-</u>	<u>2,227,512</u>
Block Grants for Community Mental Health Services	93.958	24-26 MHBG	324,432	324,432
COVID-19 ARPA Block Grants for Community Mental Health Services - ARPA Supplemental	93.958	21-25 MHBG ARPA	122,540	125,740
Subtotal Assistance Listing Number 93.958			<u>446,972</u>	<u>450,172</u>
Block Grants for Prevention and Treatment of Substance Abuse	93.959	24-26 SUBG	160,500	608,930
Subtotal passed through CHHS Department of Health Care Services			<u>607,472</u>	<u>3,322,301</u>

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services (Continued)</b>				
<u>Passed through CHHS Department of Health Care Services via CHHS Department of Social Services:</u>				
Grants to States for Medicaid*	93.778	N/A	\$ -	\$ 8,215,258
Grants to States for Medicaid: IHSS Public Authority*	93.778	N/A	-	557,146
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			-	8,772,404
<u>Passed through CHHS Department of Health Care Services via Tulare County Superintendent of Schools:</u>				
Block Grants for Prevention and Treatment of Substance Abuse - Friday Night Live (FNL)	93.959	24-26 FNL	-	9,000
Subtotal passed through CHHS Department of Health Care Services via Tulare County Superintendent of Schools			-	9,000
<i>Subtotal Assistance Listing Number 93.959: \$617,930</i>				
<u>Passed through California Department of Veterans Affairs:</u>				
Grants to States for Medicaid - Medi-Cal Cost Avoidance-CVSO*	93.778	N/A	-	1,737
Subtotal passed through California Department of Veterans Affairs			-	1,737
<i>Subtotal Medicaid Cluster and Subtotal Assistance Listing Number 93.778: \$11,437,590</i>				
<b>Total U.S. Department of Health and Human Services</b>			<b>\$ 837,835</b>	<b>\$ 38,329,656</b>
<b>U.S. Department of Homeland Security</b>				
<u>Passed through California Governor's Office of Emergency Services (Cal OES):</u>				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4305-DR-CA Cal OES ID: 017-00000	-	1,759
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4619-DR-CA Cal OES ID: 017-00000	-	281,285
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	FEMA-4683-DR-CA Cal OES ID: 017-00000	-	1,016,137
Subtotal Assistance Listing Number 97.036			-	1,299,181
Hazard Mitigation Grant	97.039	FEMA-4482-DR-CA Cal OES #017-00000	-	170,004
Subtotal Assistance Listing Number 97.039			-	170,004
Emergency Management Performance Grants	97.042	2023-0006 Cal OES #017-00000	-	148,585
Emergency Management Performance Grants	97.042	2024-0050 Cal OES #017-00000	-	9,918
Subtotal Assistance Listing Number 97.042			-	158,503
Homeland Security Grant Program	97.067	2021-0081 Cal OES #017-00000	-	102,689
Subtotal Assistance Listing Number 97.067			-	102,689
Subtotal passed through Cal OES			-	1,730,377
<b>Total U.S. Department of Homeland Security</b>			<b>\$ -</b>	<b>\$ 1,730,377</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS EXCLUDING LOANS FROM PREVIOUS YEARS</b>			<b>\$ 4,323,384</b>	<b>\$ 100,159,258</b>

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2025

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b><u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u></b>				
<b>U.S. Department of Agriculture</b>				
<u>Direct Programs:</u>				
Community Facilities Loans and Grants*	10.766	04-009-946000511	\$ -	\$ 48,264,944
<b>Total U.S. Department of Agriculture</b>			<b>\$ -</b>	<b>\$ 48,264,944</b>
<b>U.S. Department of Housing and Urban Development</b>				
<u>Passed through</u>				
<u>State of California Business, Consumer Services &amp; Housing Agency -</u>				
<u>Department of Housing and Community Development:</u>				
Community Development Block Grants/State's Program*	14.228	N/A	-	4,030,277
Home Investment Partnerships Program*	14.239	N/A	-	7,062,646
Subtotal passed through State of California Business, Consumer Services & Housing Agency - Department of Housing and Community Development			-	11,092,923
<b>Total U.S. Department of Housing and Urban Development</b>			<b>\$ -</b>	<b>\$ 11,092,923</b>
<b>Total Federal Loan Balances from Previous Years with a Continuing Compliance Requirement (see Note 6)</b>			<b>\$ -</b>	<b>\$ 59,357,867</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS INCLUDING LOANS FROM PREVIOUS YEARS</b>			<b>\$ 4,323,384</b>	<b>\$ 159,517,125</b>

\* Major Program

**COUNTY OF EL DORADO**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**NOTE 1: REPORTING ENTITY**

The accompanying Schedule of Expenditures of Federal Awards (Schedule) presents the activity of all federal award programs of the County of El Dorado (County), with the exception of the federal award programs of the El Dorado County Transportation Commission, the Children and Families Commission, and the El Dorado County Transit Authority, which were subject to separate audits by independent auditors. The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other governmental agencies, are included in the Schedule.

**NOTE 2: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule includes the federal grant activity of the County. The County's financial statements are presented in accordance with accounting principles generally accepted in the United States of America. The information in this Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200 (2 CFR Part 200), *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Therefore, some amounts presented in the Schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

*Non-Cash Assistance.* The Schedule contains values for the following non-cash assistance, which is not presented in the financial statements:

*10.576 Senior Farmers Market Nutrition Program – Coupons in the amount of \$5,000 are reported at the value of coupons distributed.*

**NOTE 3: RELATIONSHIP TO FINANCIAL STATEMENTS**

The expenditures reported in the accompanying Schedule agree, in all material respects, to the associated expenditures reported within the County's fund financial statements. Specifically, with the exception of federal award expenditures reported on the cash basis, federal award expenditures accounted for under governmental fund types use the modified accrual basis of accounting while those accounted for under proprietary fund types use the accrual basis of accounting. Federal award expenditures that are required to be reported by the federal cognizant agency on the cash basis have been reported on the Schedule on the cash basis. Any differences between the cash and modified accrual basis of accounting for these expenditures are immaterial.

**NOTE 4: ASSISTANCE LISTING NUMBERS**

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

**NOTE 5: PASS-THROUGH GRANTOR AWARD NUMBER**

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

**COUNTY OF EL DORADO**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS**

The following program loan balances and transactions relating to these programs are included in the County's financial statements. Loans outstanding at the beginning of the year and loans made during the year (if applicable) are included in the federal expenditures presented in the Schedule on page 15. Loans with continuing compliance requirements and funded through federal programs, for which the federal government is at risk, carried the following balances as of June 30, 2025:

Assistance Listing Number	Program Title	Balance of Loans from Previous Years	Repayments	New Loans	Amount Outstanding June 30, 2025
10.766	Community Facilities Loans and Grants	\$ 48,264,944	\$ 1,012,000	\$ -	\$ 47,252,944
14.228	Community Development Block Grants/State's Program	4,030,277	25,848 a	- b	4,004,429
14.239	Home Investment Partnerships Program	<u>7,062,646</u>	<u>- a</u>	<u>- b</u>	<u>7,062,646</u>
	TOTAL	<u>\$ 59,357,867</u>	<u>\$ 1,037,848</u>	<u>\$ -</u>	<u>\$ 58,320,019</u>

- a) Principal loan repayments received to date (including repayments on new loans), for which the federal government imposes continuing compliance requirements.
- b) Value of loans made during the year, exclusive of repayments.

**COUNTY OF EL DORADO**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**NOTE 7: DEPARTMENT OF AGING FEDERAL/STATE SHARE**

The California Department of Aging (CDA) requires agencies that receive CDA funding to display state funded expenditures discretely along with the related federal expenditures. The County expended the following federal and state amounts under these grants:

<u>Assistance Listing Number</u>	<u>Contract</u>	<u>Federal Expenditures</u>	<u>State Expenditures</u>
93.041	AP-2425-29 (VII Chapter 3)	\$ 496	\$ -
93.042	AP-2122-29 (VII Chapter 2)	1,855	-
93.042	AP-2425-29 (VII Chapter 2)	36,767	-
93.043	AP-2122-29 (III Part D)	11,874	-
93.043	AP-2425-29 (III Part D)	24,737	-
93.044	AP-2122-29 (III Part B)	178,750	-
93.044	AP-2425-29 (III Part B)	425,726	-
93.045	AP-2122-29 (III Part C)	14,826	-
93.045	AP-2425-29 (III Part C)	712,846	431,743
93.052	AP-2122-29 (III Part E)	25,357	-
93.052	AP-2425-29 (III Part E)	119,240	-
93.053	AP-2425-29 (NSIP)	52,612	-
*Program Admin	AP-2425-29	-	100,000
*OVRI	AP-2425-29	-	122,353
*Fall Prevention	IF-2223-29	-	13,674
*OARR	IF-2223-29	-	39,881
*MOCA	OM-2223-29	-	33,847
*Senior Nutrition	NI-2223-29	-	49,602
	<b>TOTAL</b>	<b>\$ 1,605,086</b>	<b>\$ 791,100</b>

\* The state-only reported expenditures do not have an applicable Assistance Listing Number. The grants funded entirely by the state and included above are Program Administration for \$100,000, the Ombudsman Volunteer Recruitment Initiative (OVRI) program for \$122,353, the Fall Prevention (IF) Program for \$13,674, the Older Adults' Recovery and Resilience Fund (OARR) for \$39,881, the Modernizing Older Californians Act (MOCA) for \$33,847, and the Senior Nutrition Infrastructure (NI) program for \$49,602.

**COUNTY OF EL DORADO**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**NOTE 8: CALIFORNIA DEPARTMENT OF TRANSPORTATION**

The County expended the State amounts on the following projects during the year ended June 30, 2025:

<u>Program Center</u>	<u>Contract</u>	<u>State Expenditures</u>
Federal Apportionment Exchange Program and State Match Program (RSTP Exchange)		
Direct Program:		
RSTP Exchange	X20-5925(179)	\$ 29,093
RSTP Exchange	X21-5925(184)	359,164
RSTP Exchange	X22-5925(192)	359,164
RSTP Exchange	X23-5925(201)	138,445
State Match	X18-5925(165)	918
State Match	X19-5925(173)	100,000
State Match	X20-5925(179)	100,000
State Match	X21-5925(184)	100,000
State Match	X22-5925(192)	100,000
State Match	X23-5925(201)	<u>12,608</u>
Subtotal		<u>1,299,392</u>
Passed through El Dorado County Transportation Commission:		
RSTP Exchange	X21-6157(073)	117,955
RSTP Exchange	X22-6157(078)	5,800
RSTP Exchange	X23-6157(081)	465,668
RSTP Exchange	X24-6157(086)	<u>115,350</u>
Subtotal		<u>704,773</u>
TOTAL		<u>\$ 2,004,165</u>

**COUNTY OF EL DORADO**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

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**NOTE 9: INDIRECT COST RATE**

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

<u>Assistance Listing Number</u>	<u>Program Title</u>
15.228	BLM Fuels Management and Community Fire Assistance Program Activities
15.514	Reclamation States Emergency Drought Relief
16.575	Crime Victim Assistance – Child Abuse Treatment Program
16.575	Crime Victim Assistance – Child Advocacy Center Program
16.575	Crime Victim Assistance – Victim Witness Assistance Program
16.588	Violence Against Women Formula Grants – Sexual Assault Law Enforcement Specialized Units Program
16.588	Violence Against Women Formula Grants – Vertical Prosecution Program
16.738	Edward Byrne Memorial Justice Assistance Grant
20.616	National Priority Safety Programs – Alcohol and Drug Impaired Driver Vertical Prosecution Program

The 15% de minimis indirect cost rate (post October 1, 2024 grants) was used in the following federal programs:

<u>Assistance Listing Number</u>	<u>Program Title</u>
16.575	Crime Victim Assistance – Child Abuse Treatment Program
16.575	Crime Victim Assistance – Child Advocacy Center Program
16.575	Crime Victim Assistance – Victim Witness Assistance Program
16.588	Violence Against Women Formula Grants – Vertical Prosecution Program

**COUNTY OF EL DORADO**  
**Notes to the Schedule of Expenditures of Federal Awards**  
**For the Year Ended June 30, 2025**

**NOTE 10: MAJOR PROGRAM SUMMARY**

Summarizing major program totals of funds passed through multiple agencies:

Federal Grantor/Pass-through Grantor/Program Title	Assistance Listing Number	Federal Agency / Pass-through Grantor Award Number	Pass-through To Subrecipients	Federal Expenditures
<b>U.S. Department of Health and Human Services</b>				
<u>Passed through CHHS Department of Public Health:</u>				
Medical Assistance Program - Maternal, Child and Adolescent Health*	93.778	2024-09	\$ -	\$ 370,362
Grants to States for Medicaid - California Home Visiting Program (CHVP)*	93.778	CHVP 24-09 BR1	-	65,575
Subtotal passed through CHHS Department of Public Health			-	435,937
<u>Passed through CHHS Department of Health Care Services:</u>				
Medical Assistance Program - California Children's Services Administration*	93.778	CCS 2024-2025	-	275,785
Medical Assistance Program - California Children's Services Diagnostic/Treatment/Therapy*	93.778	CCS 2024-2025	-	10,783
Grants to States for Medicaid - California Children's Services Monitoring and Oversight*	93.778	CCS 2024-2025	-	4,925
Grants to States for Medicaid - Health Care Program for Children in Foster Care (HCPCFC)*	93.778	HCPCFC 2024-2025	-	111,131
Grants to States for Medicaid*	93.778	21-10027 A03	-	507,956
Grants to States for Medicaid*	93.778	22-20100 A1	-	1,078,334
Grants to States for Medicaid - Medical Administration Activities (MAA)*	93.778	CMAA Evergreen PA - El Dorado County	-	3,619
Grants to States for Medicaid - Medical Administration Activities (MAA)*	93.778	CMAA Evergreen PA - El Dorado County	-	156,579
Grants to States for Medicaid - Providing Access and Transforming Health (PATH)*	93.778	N/A	-	78,400
Subtotal passed through CHHS Department of Health Care Services			-	2,227,512
<u>Passed through CHHS Department of Health Care Services via CHHS Department of Social Services:</u>				
Grants to States for Medicaid*	93.778	N/A	-	8,215,258
Grants to States for Medicaid: IHSS Public Authority*	93.778	N/A	-	557,146
Subtotal passed through CHHS Department of Health Care Services via CHHS Department of Social Services			-	8,772,404
<u>Passed through California Department of Veterans Affairs:</u>				
Grants to States for Medicaid - Medi-Cal Cost Avoidance-CVSO*	93.778	N/A	-	1,737
Subtotal passed through California Department of Veterans Affairs			-	1,737
<i>Total Medicaid Cluster and Total Assistance Listing Number 93.778</i>			\$ -	\$ 11,437,590

**COUNTY OF EL DORADO**  
**Schedule of Findings and Questioned Costs**  
**For the Year Ended June 30, 2025**

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**SECTION I - SUMMARY OF AUDITORS' RESULTS**

Financial Statements

Type of auditors' report issued: Unmodified Opinion

Internal control over financial reporting:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Noncompliance material to financial statements noted?  yes  no

Federal Awards

Internal control over major programs:

- Material weaknesses identified?  yes  no
- Significant deficiencies identified?  yes  none reported

Type of auditors' report issued on compliance for major programs: Unmodified Opinion

Any audit findings disclosed that are required to be reported in accordance with Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance)?  yes  no

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.766	Community Facilities Loans and Grants
14.228	Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii
14.239	Home Investment Partnership Program
93.658	Foster Care Title IV-E
93.778	Grants to States for Medicaid

Dollar threshold used to distinguish between type A and type B program \$3,000,000

Auditee qualified as low-risk auditee?  yes  no

**SECTION II - FINANCIAL STATEMENT FINDINGS**

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

**SECTION III - FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

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

# COUNTY OF EL DORADO

## HEALTH & HUMAN SERVICES

Olivia Byron-Cooper, MPH  
Director

3057 Briw Road, Suite B  
Placerville, CA 95667



## AGENCY DIVISIONS

Administration & Finance  
Behavioral Health  
Community Services  
Protective Services  
Public Health  
Self-Sufficiency

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### Schedule of Findings and Questioned Costs For the Prior Year Ended June 30, 2024

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#### FINANCIAL STATEMENT FINDINGS

**Reference Number**

2024-001

**Evaluation of Finding**

Material Weakness in Internal Control Over Eligibility Requirements

**Condition**

LSL observed that for three selected participants, the County exceeded the 45-day eligibility determination timeframe, which is in violation of both OMB compliance and internal policy.

**Status**

Corrective action was taken.

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

Statement of Costs Claimed and Accepted  
For the Year Ended June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2025			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<b><u>SB 844 ALCJF Construction Financing Program - 5227-ELDORADO844:</u></b>						
Grant Term: 10/31/24 - 12/31/29						
Audit Period: 10/31/24 - 06/30/25						
Personal services	\$ 384,000	\$ 384,000	\$ -	\$ -	\$ -	\$ 384,000
Operating expenses	8,237,798	8,237,798	-	-	4,840,781	3,397,017
Totals	<u>\$ 8,621,798</u>	<u>\$ 8,621,798</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 4,840,781</u>	<u>\$ 3,781,017</u>
<b><u>Sexual Assault Law Enforcement Specialized Units Program - ST23 06 0090:</u></b>						
Grant Term: 10/01/23 - 09/30/24						
Audit Period: 07/01/24 - 09/30/24						
Personal services	\$ 51,233	\$ 51,233	\$ -	\$ 29,406	\$ -	\$ 21,827
Operating expenses	25,706	25,706	-	24,982	-	724
Totals	<u>\$ 76,939</u>	<u>\$ 76,939</u>	<u>\$ -</u>	<u>\$ 54,388</u>	<u>\$ -</u>	<u>\$ 22,551</u>
<b><u>Violence Against Women Verital Prosecution Program - VV23 01 0090:</u></b>						
Grant Term: 01/01/24 - 12/31/24						
Audit Period: 07/01/24 - 12/31/24						
Personal services	\$ 53,774	\$ 53,774	\$ -	\$ 31,273	\$ -	\$ 22,501
Operating expenses	46,097	46,097	-	46,004	-	93
Totals	<u>\$ 99,871</u>	<u>\$ 99,871</u>	<u>\$ -</u>	<u>\$ 77,277</u>	<u>\$ -</u>	<u>\$ 22,594</u>
<b><u>Violence Against Women Verital Prosecution Program - VV24 02 0090:</u></b>						
Grant Term: 01/01/25 - 12/31/25						
Audit Period: 01/01/25 - 06/30/25						
Personal services	\$ 159,087	\$ 159,087	\$ -	\$ 91,572	\$ -	\$ 67,515
Operating expenses	40,432	40,432	-	40,432	-	-
Totals	<u>\$ 199,519</u>	<u>\$ 199,519</u>	<u>\$ -</u>	<u>\$ 132,004</u>	<u>\$ -</u>	<u>\$ 67,515</u>
<b><u>Victim Witness Assistance Program - VW23 42 0090:</u></b>						
Grant Term: 10/01/23 - 09/30/24						
Audit Period: 07/01/24 - 09/30/24						
Personal services	\$ 153,451	\$ 153,451	\$ -	\$ 109,309	\$ -	\$ 44,142
Operating expenses	78,775	78,775	-	78,550	225	-
Totals	<u>\$ 232,226</u>	<u>\$ 232,226</u>	<u>\$ -</u>	<u>\$ 187,859</u>	<u>\$ 225</u>	<u>\$ 44,142</u>

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

Statement of Costs Claimed and Accepted  
For the Year Ended June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2025			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<b><u>Victim Witness Assistance Program - VW24 43 0090:</u></b>						
Grant Term: 10/01/24 - 09/30/25						
Audit Period: 10/01/24 - 06/30/25						
Personal services	\$ 261,771	\$ 261,771	\$ -	\$ 38,563	\$ 198,696	\$ 24,512
Operating expenses	17,537	17,537	-	11,001	6,536	-
Totals	<u>\$ 279,308</u>	<u>\$ 279,308</u>	<u>\$ -</u>	<u>\$ 49,564</u>	<u>\$ 205,232</u>	<u>\$ 24,512</u>
<b><u>Child Advocacy Center Program- KC23 02 0090:</u></b>						
Grant Term: 04/01/24 - 03/31/25						
Audit Period: 07/01/24 - 03/31/25						
Personal services	\$ 175,671	\$ 175,671	\$ -	\$ 130,405	\$ -	\$ 45,266
Operating expenses	41,501	41,501	-	41,501	-	-
Totals	<u>\$ 217,172</u>	<u>\$ 217,172</u>	<u>\$ -</u>	<u>\$ 171,906</u>	<u>\$ -</u>	<u>\$ 45,266</u>
<b><u>Child Advocacy Center Program- KC24 03 0090:</u></b>						
Grant Term: 04/01/25 - 03/31/26						
Audit Period: 04/01/25 - 06/30/25						
Personal services	\$ 43,122	\$ 43,122	\$ -	\$ -	\$ 43,122	\$ -
Operating expenses	4,129	4,129	-	-	4,129	-
Totals	<u>\$ 47,251</u>	<u>\$ 47,251</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 47,251</u>	<u>\$ -</u>
<b><u>Pandemic Unemployment Assistance and Unemployment Insurance Anti-Fraud Grant Program - PG23 01 0090:</u></b>						
Grant Term: 07/01/23 - 03/31/26						
Audit Period: 07/01/24 - 06/30/25						
Personal services	\$ 68,477	\$ 68,477	\$ -	\$ -	\$ 68,477	\$ -
Operating expenses	2,512	2,512	-	-	2,512	-
Totals	<u>\$ 70,989</u>	<u>\$ 70,989</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 70,989</u>	<u>\$ -</u>
<b><u>Child Abuse Treatment Program - AT23 04 0090:</u></b>						
Grant Term: 01/01/24 - 12/31/24						
Audit Period: 07/01/24 - 12/31/24						
Personal services	\$ 69,322	\$ 69,322	\$ -	\$ 33,309	\$ -	\$ 36,013
Operating expenses	138,421	138,421	-	121,013	-	17,408
Totals	<u>\$ 207,743</u>	<u>\$ 207,743</u>	<u>\$ -</u>	<u>\$ 154,322</u>	<u>\$ -</u>	<u>\$ 53,421</u>
<b><u>Child Abuse Treatment Program - AT24 05 0090:</u></b>						
Grant Term: 01/01/25 - 12/31/25						
Audit Period: 01/01/25 - 06/30/25						
Personal services	\$ 48,593	\$ 48,593	\$ -	\$ 18,238	\$ 12,586	\$ 17,769
Operating expenses	92,606	92,606	-	52,839	39,695	72
Totals	<u>\$ 141,199</u>	<u>\$ 141,199</u>	<u>\$ -</u>	<u>\$ 71,077</u>	<u>\$ 52,281</u>	<u>\$ 17,841</u>

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

Statement of Costs Claimed and Accepted  
For the Year Ended June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2025			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<b>Unserviced/Underserved Victim Advocacy and Outreach Program - UV23 02 0090</b>						
Grant Term: 01/01/24 - 12/31/24						
Audit Period: 07/01/24 - 12/31/24						
Personal services	\$ 67,407	\$ 67,407	\$ -	\$ 38,134	\$ -	\$ 29,273
Operating expenses	31,159	31,159	-	26,760	-	4,399
Equipment	43,880	43,880	-	43,880	-	-
Totals	<u>\$ 142,446</u>	<u>\$ 142,446</u>	<u>\$ -</u>	<u>\$ 108,774</u>	<u>\$ -</u>	<u>\$ 33,672</u>
<b>Unserviced/Underserved Victim Advocacy and Outreach Program - UV24 03 0090</b>						
Grant Term: 01/01/25 - 12/31/25						
Audit Period: 01/01/25 - 06/30/25						
Personal services	\$ 62,562	\$ 62,562	\$ -	\$ -	\$ 62,562	\$ -
Operating expenses	3,021	3,021	-	1,600	1,049	372
Totals	<u>\$ 65,583</u>	<u>\$ 65,583</u>	<u>\$ -</u>	<u>\$ 1,600</u>	<u>\$ 63,611</u>	<u>\$ 372</u>
<b>Indigent Defense Grant - BSCC 160-20:</b>						
Grant Term: 02/15/21 - 02/28/25						
Audit Period: 07/01/24 - 02/28/25						
Personal services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating expenses	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Public Defense Pilot Program - BSCC 356-21:</b>						
Grant Term: 03/01/22 - 12/31/26						
Audit Period: 07/01/24 - 06/30/25						
Personal services	\$ 20,173	\$ 20,173	\$ -	\$ -	\$ 20,173	\$ -
Operating expenses	13,501	13,501	-	-	13,501	-
Totals	<u>\$ 33,674</u>	<u>\$ 33,674</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 33,674</u>	<u>\$ -</u>
<b>Justice Assistance Grant - BSCC 1201-23</b>						
Grant Term: 06/01/23 - 12/31/26						
Audit Period: 07/01/24 - 06/30/25						
Personal services	\$ 178,117	\$ 178,117	\$ -	\$ 178,117	\$ -	\$ -
Operating expenses	37,186	37,186	-	37,186	-	-
Totals	<u>\$ 215,303</u>	<u>\$ 215,303</u>	<u>\$ -</u>	<u>\$ 215,303</u>	<u>\$ -</u>	<u>\$ -</u>

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

Statement of Costs Claimed and Accepted  
For the Year Ended June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Expenditures Claimed and Accepted For Period Ended June 30, 2025			Share of Expenditures Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<b><u>Proposition 64 Public Health and Safety Grant - BSCC 935-22:</u></b>						
Grant Term: 05/01/23 - 04/30/28						
Audit Period: 07/01/24 - 06/30/25						
Personal services	\$ 283,697	\$ 283,697	\$ -	\$ -	\$ 283,697	\$ -
Totals	<u>\$ 283,697</u>	<u>\$ 283,697</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 283,697</u>	<u>\$ -</u>
<b><u>SB823 Youth Programs and Facilities Grant (YPFG) - ELDORADO823PartB</u></b>						
Grant Term: 06/10/21 - 12/01/24						
Audit Period: 07/01/24 - 12/01/24						
Operating expenses	\$ 59,668 *	\$ 59,668 *	\$ -	\$ -	\$ 59,668	\$ -
Equipment	32,150	32,150	-	-	32,150	-
Totals	<u>\$ 91,818</u>	<u>\$ 91,818</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 91,818</u>	<u>\$ -</u>
*FY 23/24 Operating Expenses were reduced by \$3,887 and reallocated to FY 24/25 expenditures at the request of the BSCC.						
<b><u>County Victim Services Program - XC23 06 0090:</u></b>						
Grant Term: 01/01/24 - 12/31/24						
Audit Period: 07/01/24 - 12/31/24						
Operating expenses	\$ 70,010	\$ 70,010	\$ -	\$ 70,010	\$ -	\$ -
Totals	<u>\$ 70,010</u>	<u>\$ 70,010</u>	<u>\$ -</u>	<u>\$ 70,010</u>	<u>\$ -</u>	<u>\$ -</u>

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

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match  
For the Period July 1, 2024 through June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			
		For the Period through June 30, 2024	For the Period July 1, 2024 through June 30, 2025	Cumulative as of June 30, 2025	Budget to Actual Variance
<b><u>SB 844 ALCJF Construction Financing Program - 5227-ELDORADO844:</u></b>					
Grant Term: 10/31/24 - 12/31/29					
Audit Period: 10/31/24 - 06/30/25					
Personal Services	\$ 384,000	\$ -	\$ 384,000	\$ 384,000	\$ -
Operating Expenses	40,755,024	-	8,237,798	8,237,798	32,517,226
Total Expenditures	41,139,024	-	8,621,798	8,621,798	32,517,226
Less Match County Provided	(16,139,024)	-	(3,781,017)	(3,781,017)	(12,358,007)
Revenues Earned	\$ 25,000,000	\$ -	\$ 4,840,781	\$ 4,840,781	\$ 20,159,219
<b><u>Sexual Assault Law Enforcement Specialized Units Program - ST23 06 0090:</u></b>					
Grant Term: 10/01/23 - 09/30/24					
Audit Period: 07/01/24 - 09/30/24					
Personal Services	\$ 201,903	\$ 150,670	\$ 51,233	\$ 201,903	\$ -
Operating Expenses	70,764	45,058	25,706	70,764	-
Total Expenditures	272,667	195,728	76,939	272,667	-
Less Match County Provided	(68,167)	(45,616)	(22,551)	(68,167)	-
Revenues Earned	\$ 204,500	\$ 150,112	\$ 54,388	\$ 204,500	\$ -
<b><u>Violence Against Women Veritcal Proseccution Program - VV23 01 0090:</u></b>					
Grant Term: 01/01/24 - 12/31/24					
Audit Period: 07/01/24 - 12/31/24					
Personal Services	\$ 190,963	\$ 137,189	\$ 53,774	\$ 190,963	\$ -
Operating Expenses	79,097	33,000	46,097	79,097	-
Total Expenditures	270,060	170,189	99,871	270,060	-
Less Match County Provided	(67,515)	(44,921)	(22,594)	(67,515)	-
Revenues Earned	\$ 202,545	\$ 125,268	\$ 77,277	\$ 202,545	\$ -
<b><u>Violence Against Women Veritcal Proseccution Program - VV24 02 0090:</u></b>					
Grant Term: 01/01/25 - 12/31/25					
Audit Period: 01/01/25 - 06/30/25					
Personal Services	\$ 190,196	\$ -	\$ 159,087	\$ 159,087	\$ 31,109
Operating Expenses	79,864	-	40,432	40,432	39,432
Total Expenditures	270,060	-	199,519	199,519	70,541
Less Match County Provided	(67,515)	-	(67,515)	(67,515)	-
Revenues Earned	\$ 202,545	\$ -	\$ 132,004	\$ 132,004	\$ 70,541

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

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match  
For the Period July 1, 2024 through June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			
		For the Period through June 30, 2024	For the Period July 1, 2024 through June 30, 2025	Cumulative as of June 30, 2025	Budget to Actual Variance
<b><u>Victim Witness Assistance Program - VW23 42 0090:</u></b>					
Grant Term: 10/01/23 - 09/30/24					
Audit Period: 07/01/24 - 09/30/24					
Personal Services	\$ 398,314	\$ 243,309	\$ 153,451	\$ 396,760	\$ 1,554
Operating Expenses	105,577	13,039	78,775	91,814	13,763
Total Expenditures	503,891	256,348	232,226	488,574	15,317
Less Match County Provided	(94,408)	(47,203)	(44,142)	(91,345)	(3,063)
Revenues Earned	\$ 409,483	\$ 209,145	\$ 188,084	\$ 397,229	\$ 12,254
<b><u>Victim Witness Assistance Program - VW24 43 0090:</u></b>					
Grant Term: 10/01/24 - 09/30/25					
Audit Period: 10/01/24 - 06/30/25					
Personal Services	\$ 402,602	\$ -	\$ 261,771	\$ 261,771	\$ 140,831
Operating Expenses	73,185	-	17,537	17,537	55,648
Total Expenditures	475,787	-	279,308	279,308	196,479
Less Match County Provided	(52,675)	-	(24,512)	(24,512)	(28,163)
Revenues Earned	\$ 423,112	\$ -	\$ 254,796	\$ 254,796	\$ 168,316
<b><u>Child Advocacy Center Program- KC23 02 0090:</u></b>					
Grant Term: 04/01/24 - 03/31/25					
Audit Period: 07/01/24 - 03/31/25					
Personal Services	\$ 203,920	\$ 28,249	\$ 175,671	\$ 203,920	\$ -
Operating Expenses	46,080	4,579	41,501	46,080	-
Total Expenditures	250,000	32,828	217,172	250,000	-
Less Match County Provided	(50,000)	(4,734)	(45,266)	(50,000)	-
Revenues Earned	\$ 200,000	\$ 28,094	\$ 171,906	\$ 200,000	\$ -
<b><u>Child Advocacy Center Program- KC24 03 0090:</u></b>					
Grant Term: 04/01/25 - 03/31/26					
Audit Period: 04/01/25 - 06/30/25					
Personal Services	\$ 205,515	\$ -	\$ 43,122	\$ 43,122	\$ 162,393
Operating Expenses	22,135	-	4,129	4,129	18,006
Total Expenditures	227,650	-	47,251	47,251	180,399
Less Match County Provided	(27,650)	-	-	-	(27,650)
Revenues Earned	\$ 200,000	\$ -	\$ 47,251	\$ 47,251	\$ 152,749

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

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match  
For the Period July 1, 2024 through June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2024	For the Period July 1, 2024 through June 30, 2025	Cumulative as of June 30, 2025	
<b><u>Pandemic Unemployment Assistance and Unemployment Insurance Anti-Fraud Grant Program - PG23 01 0090:</u></b>					
Grant Term: 07/01/23 - 03/31/26					
Audit Period: 07/01/24 - 06/30/25					
Personal Services	\$ 232,265	(RESTATED**) \$ 105,347	\$ 68,477	\$ 173,824	\$ 58,441
Operating Expenses	15,412	-	2,512	2,512	12,900
Total Expenditures	247,677	105,347	70,989	176,336	71,341
Less Match County Provided	-	-	-	-	-
Revenues Earned	\$ 247,677	\$ 105,347	\$ 70,989	\$ 176,336	\$ 71,341
**FY 23/24 State Share Personal Services expenditures of \$105,347 were not reported previously.					
<b><u>Child Abuse Treatment Program - AT23 04 0090:</u></b>					
Grant Term: 01/01/24 - 12/31/24					
Audit Period: 07/01/24 - 12/31/24					
Personal Services	\$ 120,443	\$ 51,120	\$ 69,322	\$ 120,442	\$ 1
Operating Expenses	201,432	56,793	138,421	195,214	6,218
Total Expenditures	321,875	107,913	207,743	315,656	6,219
Less Match County Provided	(64,375)	(9,710)	(53,421)	(63,131)	(1,244)
Revenues Earned	\$ 257,500	\$ 98,203	\$ 154,322	\$ 252,525	\$ 4,975
<b><u>Child Abuse Treatment Program - AT24 05 0090:</u></b>					
Grant Term: 01/01/25 - 12/31/25					
Audit Period: 01/01/25 - 06/30/25					
Personal Services	\$ 124,277	\$ -	\$ 48,593	\$ 48,593	\$ 75,684
Operating Expenses	168,761	-	92,606	92,606	76,155
Total Expenditures	293,038	-	141,199	141,199	151,839
Less Match County Provided	(35,538)	-	(17,841)	(17,841)	(17,697)
Revenues Earned	\$ 257,500	\$ -	\$ 123,358	\$ 123,358	\$ 134,142
<b><u>Unserved/Underserved Victim Advocacy and Outreach Program - UV23 02 0090</u></b>					
Grant Term: 01/01/24 - 12/31/24					
Audit Period: 07/01/24 - 12/31/24					
Personal Services	\$ 158,527	\$ 53,596	\$ 67,407	\$ 121,003	\$ 37,524
Operating Expenses	43,726	4,743	31,159	35,902	7,824
Equipment	43,880	-	43,880	43,880	-
Total Expenditures	246,133	58,339	142,446	200,785	45,348
Less Match County Provided	(49,227)	(6,485)	(33,672)	(40,157)	(9,070)
Revenues Earned	\$ 196,906	\$ 51,854	\$ 108,774	\$ 160,628	\$ 36,278

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

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match  
For the Period July 1, 2024 through June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2024	For the Period July 1, 2024 through June 30, 2025	Cumulative as of June 30, 2025	
<b><u>Unserved/Underserved Victim Advocacy and Outreach Program - UV24 03 0090</u></b>					
Grant Term: 01/01/25 - 12/31/25					
Audit Period: 01/01/25 - 06/30/25					
Personal Services	\$ 179,866	\$ -	\$ 62,562	\$ 62,562	\$ 117,304
Operating Expenses	44,262	-	3,021	3,021	41,241
Total Expenditures	<u>224,128</u>	<u>-</u>	<u>65,583</u>	<u>65,583</u>	<u>158,545</u>
Less Match County Provided	<u>(27,222)</u>	<u>-</u>	<u>(372)</u>	<u>(372)</u>	<u>(26,850)</u>
Revenues Earned	<u>\$ 196,906</u>	<u>\$ -</u>	<u>\$ 65,211</u>	<u>\$ 65,211</u>	<u>\$ 131,695</u>
<b><u>Indigent Defense Grant - BSCC 160-20:</u></b>					
Grant Term: 02/15/21 - 02/28/25					
Audit Period: 07/01/24 - 02/28/25					
Personal Services	\$ 317,900	\$ 241,545	\$ -	\$ 241,545	\$ 76,355
Operating Expenses	30,000	2,588	-	2,588	27,412
Total Expenditures	<u>347,900</u>	<u>244,133</u>	<u>-</u>	<u>244,133</u>	<u>103,767</u>
Less Match County Provided	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Earned	<u>\$ 347,900</u>	<u>\$ 244,133</u>	<u>\$ -</u>	<u>\$ 244,133</u>	<u>\$ 103,767</u>
<b><u>Public Defense Pilot Program - BSCC 356-21:</u></b>					
Grant Term: 03/01/22 - 12/31/26					
Audit Period: 07/01/24 - 06/30/25					
Personal Services	\$ 416,569	\$ 37,500	\$ 20,173	\$ 57,673	\$ 358,896
Operating Expenses	299,138	39,201	13,501	52,702	246,436
Equipment	5,000	-	-	-	5,000
Total Expenditures	<u>720,707</u>	<u>76,701</u>	<u>33,674</u>	<u>110,375</u>	<u>610,332</u>
Less Match County Provided	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Earned	<u>\$ 720,707</u>	<u>\$ 76,701</u>	<u>\$ 33,674</u>	<u>\$ 110,375</u>	<u>\$ 610,332</u>
<b><u>Justice Assistance Grant - BSCC 1201-23</u></b>					
Grant Term: 06/01/23 - 12/31/26					
Audit Period: 07/01/24 - 06/30/25					
Personal Services	\$ 493,564	\$ 136,056	\$ 178,117	\$ 314,173	\$ 179,391
Operating Expenses	166,436	16,625	37,186	53,811	112,625
Total Expenditures	<u>660,000</u>	<u>152,681</u>	<u>215,303</u>	<u>367,984</u>	<u>292,016</u>
Less Match County Provided	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Revenues Earned	<u>\$ 660,000</u>	<u>\$ 152,681</u>	<u>\$ 215,303</u>	<u>\$ 367,984</u>	<u>\$ 292,016</u>

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

Statement of Approved Budget and Cumulative Revenues, Expenditures, and County Match  
For the Period July 1, 2024 through June 30, 2025  
(UNAUDITED)

Grant Name and Number/ Grant Term/Audit Period	Budget	Expenditures, Revenues, and Match			Budget to Actual Variance
		For the Period through June 30, 2024	For the Period July 1, 2024 through June 30, 2025	Cumulative as of June 30, 2025	
<b><u>Proposition 64 Public Health and Safety Grant - BSCC 935-22:</u></b>					
Grant Term: 05/01/23 - 04/30/28					
Audit Period: 07/01/24 - 06/30/25					
Personal Services	\$ 2,899,271	\$ 302,237	\$ 283,697	\$ 585,934	\$ 2,313,337
Operating Expenses	25,000	-	-	-	25,000
Total Expenditures	<u>2,924,271</u>	<u>302,237</u>	<u>283,697</u>	<u>585,934</u>	<u>2,338,337</u>
Less Match County Provided	-	-	-	-	-
Revenues Earned	<u>\$ 2,924,271</u>	<u>\$ 302,237</u>	<u>\$ 283,697</u>	<u>\$ 585,934</u>	<u>\$ 2,338,337</u>
<b><u>SB823 Youth Programs and Facilities Grant (YPFG) - ELDORADO823PartB</u></b>					
Grant Term: 06/10/21 - 12/01/24					
Audit Period: 07/01/24 - 12/01/24					
		(RESTATED***)			
Operating Expenses	\$ 59,668	\$ -	\$ 59,668	\$ 59,668	\$ -
Equipment	107,861	75,711	32,150	107,861	-
Total Expenditures	<u>167,529</u>	<u>75,711</u>	<u>91,818</u>	<u>167,529</u>	<u>-</u>
Less Match County Provided	-	-	-	-	-
Revenues Earned	<u>\$ 167,529</u>	<u>\$ 75,711</u>	<u>\$ 91,818</u>	<u>\$ 167,529</u>	<u>\$ -</u>
***FY 23/24 Operating Expenses were reduced by \$3,887 and reallocated to FY 24/25 expenditures at the request of the BSCC.					
<b><u>County Victim Services Program - XC23 06 0090:</u></b>					
Grant Term: 01/01/24 - 12/31/24					
Audit Period: 07/01/24 - 12/31/24					
Operating Expenses	\$ 201,278	\$ 131,268	\$ 70,010	\$ 201,278	\$ -
Total Expenditures	<u>201,278</u>	<u>131,268</u>	<u>70,010</u>	<u>201,278</u>	<u>-</u>
Less Match County Provided	(40,256)	(40,256)	-	(40,256)	-
Revenues Earned	<u>\$ 161,022</u>	<u>\$ 91,012</u>	<u>\$ 70,010</u>	<u>\$ 161,022</u>	<u>\$ -</u>