

**COUNTY OF EL DORADO**

**SINGLE AUDIT REPORT**

**JUNE 30, 2007**

**COUNTY OF EL DORADO**

Single Audit Report  
For the Year Ended June 30, 2007

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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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 14, 2008. 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 County of El Dorado's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of El Dorado's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of El Dorado's internal control over financial reporting.

A *control deficiency* 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 misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statement is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

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

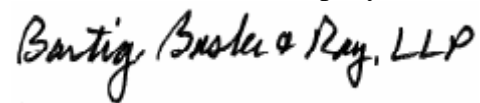
Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph of this section and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

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

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

BARTIG, BASLER & RAY, LLP  
A GALLINA LLP Company

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Roseville, California  
March 14, 2008



**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, 2007. 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.

The County of El Dorado's basic financial statements include the operations of El Dorado County Transit Authority which expended \$703,528 in federal expenditures. These federal expenditures are not included in the attached Schedule of Expenditures of Federal Awards. Our audit, described below, did not include the operations of El Dorado County Transit Authority because this component unit engaged the performance of a separate audit in accordance with OMB Circular A-133.

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.

To the Board of Supervisors of  
the County of El Dorado

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, 2007.

#### 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, but not for the purpose of expression an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of County of El Dorado's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

#### Schedule of Expenditures of Federal Awards

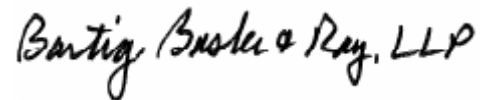
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of El Dorado as of and for the year ended June 30, 2007, and have issued our report thereon dated March 14, 2008. 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

To the Board of Supervisors of  
the County of El Dorado

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.

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

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Roseville, California  
March 14, 2008

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Agriculture</u>			
Direct Programs:			
Taylor Grazing Fees	10.000	--	\$ 109
Rural Development, Forestry, and Communities: (Lake Tahoe Restoration Act)	10.672 *	06-DG-11051900-022	1,609,616
Rural Development, Forestry, and Communities: (Lake Tahoe Restoration Act)	10.672 *	02-DG-11051900-024	12,838
Rural Development, Forestry, and Communities: (Lake Tahoe Restoration Act)	10.672 *	05-DG-11051900-037	1,644,130
Subtotal CFDA 10.672*			<u>3,266,584</u>
Total Direct Programs - U.S. Department of Agriculture			<u>3,266,693</u>
Passed through State Department of Food and Agriculture			
Lake Tahoe Basin Weed Survey and Eradication Project	10.000	06-0159	<u>21,956</u>
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557 *	05-45756-01	129,869
Special Supplemental Nutrition Program for Women, Infants and Children-Vouchers Redeemed	10.557 *	05-45756-01	366,193
Special Supplemental Nutrition Program for Women, Infants and Children	10.557 *	05-45756-02	385,205
Special Supplemental Nutrition Program for Women, Infants and Children-Vouchers Redeemed	10.557 *	05-45756-02	1,171,772
Subtotal CFDA 10.557*			<u>2,053,039</u>
Passed through State Department of Social Services			
<i>Food Stamps Cluster:</i>			
Food Stamps	10.551	--	5,528,820
State Administrative Matching Grants for Food Stamp Program (FY0506)	10.561	--	2,413
State Administrative Matching Grants for Food Stamp Program	10.561	--	652,968
Subtotal CFDA 10.561			<u>655,381</u>
Total - <i>Food Stamps Cluster</i>			<u>6,184,201</u>

\* Major Program



**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Agriculture</u> (continued)			
Passed Through State Department of Aging			
<i>Aging Cluster</i>			
Senior Farmers Market Nutrition Program - Coupons	10.576	--	\$ 7,040
<i>Subtotal - Aging Cluster</i> (See Note 7)			<u>7,040</u>
Passed Through State Controller's Office:			
Schools and Roads - Grants to States: Title III County Projects FY0506	10.665	--	171,149
Schools and Roads - Grants to States: Title III County Projects Interest FY0506	10.665	--	19,549
Schools and Roads - Grants to States: Title III County Projects	10.665	--	222,616
Schools and Roads - Grants to States: Title III Search and Rescue	10.665	--	329,530
Schools and Roads - Grants to States: Federal Forest Reserve	10.665	--	<u>1,774,693</u>
Subtotal CFDA 10.665			<u>2,517,537</u>
 Total U.S. Department of Agriculture			 <u>14,050,466</u>
<u>U.S. Department of Housing and Urban Development</u>			
Direct Program:			
Section 8 Housing Choice Vouchers - Admin	14.871	CA151VO	380,490
Section 8 Housing Choice Vouchers - Project	14.871	CA151VO	<u>2,307,821</u>
 Total Direct Programs (U.S. Department of Housing and Urban Development) and CFDA 14.871			 <u>2,688,311</u>
Passed through State Department of Housing and Community Development:			
Community Development Block Grant (CDBG)/State's Program			
2004 CDBG P&T Affordable Housing Development Study	14.228	04-PTAA-0782	34,555
2005 EDBG P&T	14.228	05-PTAA-1441	26,929
EDBG Business Loan and Microenterprise Assistance	14.228	04-EDBG-1021	105,986
Revolving Loan Fund Economic Development Block Grant	14.228	--	--
Revolving Loan Fund (RLF) Housing Rehabilitation	14.228	--	26,881

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Housing and Urban Development</u> (continued)			
Passed through State Department of Housing and Community Development (continued):			
2005 CDBG Housing Rehab/Acquisition	14.228	05-STBG-1407	\$ 160,614
2005 CDBG Housing Rehab/Acquisition	14.228	05-STBG-1407	257,647
Subtotal CFDA 14.228			<u>612,612</u>
Home Investment Partnerships Program (HOME):			
2005 HOME Housing Rehabilitation	14.239 *	04-HOME-0720	330,460
Subtotal CFDA 14.239*			<u>330,460</u>
Passed through Sacramento Housing Authority:			
Housing Opportunities for Persons with AIDS	14.241	DHA/CS-ELD-01-06	23,672
Housing Opportunities for Persons with AIDS	14.241	DHA/CS-ELD-01-07	18,213
Subtotal CFDA 14.241			<u>41,885</u>
Total U.S. Department of Housing and Urban Development			<u>\$ 3,673,268</u>
<u>U.S. Department of Interior</u>			
Direct Program:			
BLM Cooperative Agreement ATV's	15.000	BAA060046	15,000
Payments in Lieu of Taxes	15.226	--	110,442
Total Direct Programs (U.S. Department of Interior)			<u>125,442</u>
Passed through Tahoe Resource Conservation District			
Water Reclamation & Reuse; Wildlife Coordination Act	15.504	05-FG-202051	82,719
Water Reclamation & Reuse; Wildlife Coordination Act	15.504	06-FG-204201	149,930
Water Reclamation & Reuse; Wildlife Coordination Act	15.504	02-FG-200067	25,284
Subtotal CFDA 15.504			<u>257,933</u>
Total U.S. Department of Interior			<u>\$ 383,375</u>
<u>U.S. Department of Justice</u>			
Direct Programs:			
Domestic Cannabis Eradication/Suppression Program	16.000	2007-20	10,493
Equitable Sharing of Federally Forfeited Property	16.000	N/A	--
Subtotal			<u>10,493</u>

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Justice</u> (continued)			
Direct Programs (continued):			
State Criminal Alien Assistance Program	16.606	--	\$ 70,737
Bulletproof Vest Partnership Grant	16.607	5029454	214
Edward Byrne Memorial Justice Assistance Grant	16.738	2006-DJBX0715	18,046
Subtotal			<u>88,997</u>
 Total Direct Programs - U.S. Department of Justice			 <u>99,490</u>
Passed through Governor's Office of Emergency Services:			
Victims of Crimes Assistance Elder Abuse	16.575	EA05080090	15,708
Victims of Crimes Assistance Elder Abuse	16.575	EA06090090	72,239
Victim Witness Assistance	16.575	VW06250090	86,885
Subtotal CFDA 16.575			<u>174,832</u>
 Edward Byrne Memorial Justice Assistance Grant: Anti Drug Abuse Task Force	16.738	DC06170090	<u>123,392</u>
Subtotal CFDA 16.738 = \$141,438			
 Total Passed Through State Office of Emergency Services			 <u>298,224</u>
Passed through State Department of Corrections and Rehabilitation, Corrections Standards Authority:			
Juvenile Accountability Incentive Block Grant	16.523	CSA-108-06	<u>8,775</u>
<u>U.S. Department of Labor</u>			
Passed Through State Department of Employment Development via Golden Sierra Job Training Agency			
<i>Workforce Investment Act (WIA) Cluster:</i>			
WIA Adult Program	17.258	760321-01	273,822
WIA Youth Activities	17.259	760321-01	136,816
WIA Dislocated Workers	17.260	760321-01	108,453
WIA Rapid Response	17.261	760321-01	100,000

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Labor</u> (continued)			
Passed Through State Department of Employment Development via Golden Sierra Job Training Agency (continued)			
WIA Special Rapid Response	17.261	R760321-04/526	\$ 5,840
Subtotal CFDA 17.261			<u>105,840</u>
Total Pass-through State Department of Employment Development via Golden Sierra Job Training Agency, and Workforce Investment Act Cluster			<u>624,931</u>
Total U.S. Department of Labor			<u>\$ 624,931</u>
<u>U.S. Department of Transportation</u>			
Direct Programs:			
Airport Improvement Program (AIP) - Master Plan Placerville Airport (AIP 07)	20.106	DTFA08-03-C-31145	20,821
Airport Improvement Program (AIP) - Rehab Runway 5/25 Threshold Ends Placerville Airport (AIP 10)	20.106	DTFA 08-06-C-31711	181,838
Airport Improvement Program (AIP) - Master Plan Georgetown Airport	20.106	DTFA 08-03-C-31451	21,636
Airport Improvement Program (AIP) - Rehabilitate Runway Georgetown (AIP 04)	20.106	DTFA08-03-C-31395	3,880
Airport Improvement Program (AIP) - Obstruction Removal Placerville Airport - (AIP 08)	20.106	DTFA 08-04-C-31509	75,449
Airport Improvement Program (AIP) - Runway Rehab Overruns & Crack Seal Project (AIP 07)	20.106	DTFA 08-06-C-31704	189,080
Airport Improvement Program (AIP) - Rehabilitate Runway /PAPI / Fence Georgetown Airport (AIP 06)	20.106	DTFA08-03-C-31504	<u>10,667</u>
Total Direct Programs (U.S. Department of Transportation) and CFDA 20.106			<u>503,371</u>
Passed through State Office of Emergency Services:			
Interagency Hazardous Materials Public Sector	20.703	HMECA5033130	<u>33,315</u>

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Transportation</u> (continued)			
Passed through State Department of Transportation:			
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205 *	BPMP-5925 (048)	\$ 25,053
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205 *	SPOA-5925 (047)	13,532
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205 *	BRLS-5925 (032)	118,631
Highway Planning & Construction; Highway Bridge Program (HBP)	20.205 *	BRLS-5925 (030)	66,928
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) FY06/07	20.205 *	STPLH-5925 (037)	612,192
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) FY05/06	20.205 *	STPLH-5925 (037)	177,256
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) FY06/07	20.205 *	STPLH-5925 (038)	855,673
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) FY05/06	20.205 *	STPLH-5925 (038)	141,029
Highway Planning & Construction; Hazard Safety Improvement Program (HSIP) FY04/05	20.205 *	STPLH-5925 (038)	106,516
Highway Planning & Construction; Urban RSTP	20.205 *	STPL-5925 (045)	1,708
Highway Planning & Construction; Transportation Enhancement (TE)	20.205 *	03-2E480	8,751
Subtotal CFDA 20.205*			2,127,269
 Formula Grants for other than Urbanized Areas; Operating Assistance - FTA 5311 (FY0405)	 20.509	 SA-645106-00	 11,079
Total Passed through the State Department of Transportation			2,138,348
Total U.S. Department of Transportation			\$ 2,675,034
<u>U.S. General Services Administration</u>			
Passed through Secretary of State			
HAVA Title 1 - Section 102 Punch Card Replacement Program	39.011	04LA580005	663,982
Total U.S. General Services Administration			\$ 663,982

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<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	\$ 1,792
Total Institute of Museum and Library Services			\$ 1,792
<u>U.S. Department of Energy</u>			
Passed through State Department of Community Services and Development:			
Weatherization Assistance for Low Income Persons	81.042	06C-0608	34,883
Total U.S. Department of Energy			\$ 34,883
<u>U.S. Department of Education</u>			
Passed through State Department of Education via El Dorado County Office of Education:			
Special Education Grants to States (IDEA, Part B)	84.027	--	78,338
Passed through State Department of Education via Black Oak Mine Unified School District:			
SAFE Schools/Healthy Students Grant	84.184	--	80,766
Passed through State Department of Rehabilitation:			
Vocational Rehabilitation Grant	84.126	24530	15,938
Total U.S. Department of Education			\$ 175,042
<u>U.S. Election Assistance Commission</u>			
Passed through Secretary of State:			
Help America Vote Act (HAVA) Section 301 Voting Systems Program	90.401	05GR301009	345,526
Help America Vote Act (HAVA) Section 301 Voting Systems Program (FY0506)	90.401	05GR301009	12,030
Help America Vote Act (HAVA) Section 303 Statewide Database Project	90.401	05GR303005	981,184
Subtotal CFDA 90.401			1,338,740
Total U.S. Election Assistance Commission			\$ 1,338,740

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

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>			
Direct Program:			
Community Access Program (HCAP)	93.252	G92CS02241-03-02	\$ 120,874
Total Direct Programs (U.S. Department of Health and Human Services)			<u>120,874</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-0607-29	260,224
Special Programs for the Aging, Title III, Part C2 - Nutrition Services	93.045	AP-0607-29	114,324
Subtotal CFDA 93.045 (See Note 7)			<u>374,548</u>
Nutrition Services Incentive: Elderly Nutrition C-1	93.053	AP-0607-29	52,219
Nutrition Services Incentive: Elderly Nutrition C-12	93.053	AP-0607-29	46,587
Subtotal CFDA 93.053 (See Note 7)			<u>98,806</u>
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-0607-29	3,054
Special Programs for the Aging, Title VII, Chapter 2 Part A - Long Term Care Ombudsman Services	93.042	AP-0607-29	10,165
Special Programs for the Aging Title III, Part D - Disease Prevention and Health Promotion Services	93.043	AP-0607-29	11,599
Special Programs for the Aging, Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	AP-0607-29	252,863
National Family Caregiver Support	93.052	AP-0607-29	98,636
Subtotal (See Note 7)			<u>376,317</u>
Total Passed through State Department of Aging (See Note 7)			<u>849,671</u>
<i>Total - Aging Cluster, includes CFDA 10.576 = \$856,711 (see Note 7)</i>			
Passed through State Department of Alcohol/Drug Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) 2007	93.569	NNA-09	483,739
Block Grants for Prevention and Treatment of Substance Abuse (SAPT) 2006	93.569	NNA-09	474,129
Total Passed through State Department of Alcohol/Drug Program and CFDA 93.569			<u>957,868</u>

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

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 (continued)</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	\$ 43,978
HIV Emergency Relief Project Grant: Ryan White CARE	93.914	7275-06-709	135,449
Subtotal CFDA 93.914			<u>179,427</u>
Passed through State Department of Child Support Services:			
Child Support Enforcement	93.563	--	3,018,695
Child Support Enforcement Incentives	93.563	--	295,374
Subtotal CFDA 93.563			<u>3,314,069</u>
Passed through State Department of Community Services and Development:			
Low Income Home Energy Assistance (L.I.H.E.A.P.)-			
L.I.H.E.A.P. - ECIP/WPO/FRR	93.568	06B-5358	304,382
L.I.H.E.A.P. - Weatherization (WX)	93.568	06B-5358	224,996
L.I.H.E.A.P. - Petroleum Violation Escrow Account (PVEA)			
Weatherization (WX)	93.568	05P-6113	--
L.I.H.E.A.P. - ECIP/WPO/FRR	93.568	07B-5408	180,669
L.I.H.E.A.P. - Weatherization (WX)	93.568	07B-5408	210,250
Subtotal CFDA 93.568			<u>920,297</u>
Community Services Block Grant	93.569	06F-4710	69,600
Community Services Block Grant	93.569	07F-4710	87,959
Subtotal CFDA 93.569			<u>157,559</u>
Total Passed through State Department of Community Services and Development			<u>1,077,856</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	13,606
Centers for Disease Control and Prevention,			
Investigations and Technical Assistance: Bioterrorism	93.283	EPO-06-10	171,373



**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

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 (continued)</u>			
Passed through State Department of Health Services (continued):			
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism	93.283	County of El Dorado	\$ 29,204
Centers for Disease Control and Prevention, Investigations and Technical Assistance: Bioterrorism	93.283	EPO-06-10	<u>86,803</u>
Subtotal CFDA 93.283			<u>300,986</u>
National Bioterrorism Hospital Preparedness Program	93.889	El Dorado HRSA YR4	19,869
National Bioterrorism Hospital Preparedness Program	93.889	EPO-06-10	<u>94,775</u>
Subtotal CFDA 93.889			<u>114,644</u>
Immunization Grants: Immunization Project Subvention	93.268	06-55172	30,187
Maternal & Child Health Services Block Grant to the States	93.994	2006-09	73,647
State Children's Health Insurance Program: California Children's Services	93.767	--	<u>50,505</u>
Subtotal			<u>154,339</u>
Total Passed through State Department of Health Services			<u>569,969</u>
Passed through Marshall Medical Center:			
Research on Healthcare Costs, Quality & Outcomes	93.226	--	<u>464,256</u>
Passed through State Department of Mental Health:			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	--	26,163
Substance Abuse and Mental Health Services Administration (SAMHSA) - Block Grants for Community Mental Health Services	93.958	--	<u>134,705</u>
Total Passed through State Department of Mental Health			<u>160,868</u>
Passed through Secretary of State:			
HAVA Elections Assistance for Individuals with Disabilities (EAID) Section 261 Program	93.617	05GREAI09	<u>1,904</u>

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

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 (continued)</u>			
Passed through State Department of Social Services:			
Promoting Safe and Stable Families	93.556	--	\$ 113,966
Promoting Safe and Stable Families (FY0506)	93.556	--	1,482
Subtotal CFDA 93.556			<u>115,448</u>
Temporary Assistance for Needy Families	93.558	--	7,258,440
Temporary Assistance for Needy Families (FY0506)	93.558	--	(1,705)
Temporary Assistance for Needy Families (FY0405)	93.558	--	215
Temporary Assistance for Needy Families Performance	93.558	--	19,092
Temporary Assistance for Needy Families Performance (FY0506)	93.558	--	(42)
Subtotal CFDA 93.558			<u>7,276,000</u>
Refugee and Entrant Assistance	93.566	--	2,684
Community-Based Family Resource and Support Grant	93.590	--	14,846
Child Welfare Services State Grants	93.645	--	164,130
Subtotal			<u>181,660</u>
Foster Care - Title IV-E	93.658 *	--	3,250,512
Foster Care - Title IV-E FY0506	93.658 *	--	97,001
Subtotal CFDA 93.658*			<u>3,347,513</u>
Adoption Assistance	93.659	--	1,005,490
Adoption Assistance (FY0506)	93.659	--	1,430
Subtotal CFDA 93.659			<u>1,006,920</u>
Social Service Block Grant	93.667	--	101,605
Social Service Block Grant (FY0506)	93.667	--	56,348
Subtotal CFDA 93.667			<u>157,953</u>
Chafee Foster Care Independent Living	93.674	--	73,926
Chafee Foster Care Independent Living (FY0506)	93.674	--	12
Subtotal CFDA 93.674			<u>73,938</u>
 Total Passed through State Department of Social Services			 <u>12,159,432</u>

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

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 (continued)</u>			
<i>Medicaid Programs (continued):</i>			
Passed through State Department of Aging:			
Medical Assistance Program - MSSP (See Note 7)	93.778 *	MS-0506-35	\$ (75)
Medical Assistance Program - MSSP (See Note 7)	93.778 *	MS-0607-35	157,208
Subtotal			<u>157,133</u>
Passed Through State Department of Alcohol/Drug Programs			
Medical Assistance Program: Drug Medi-Cal	93.778 *	NNA 09	53,518
Medical Assistance Program: Perinatal Drug Medi-Cal	93.778 *	NNA 09	203,720
Subtotal			<u>257,238</u>
Passed through State Department of Health Services:			
Medical Assistance Program: Medi-Cal	93.778 *	--	1,647,641
Medical Assistance Program: Medi-Cal (FY0506)	93.778 *	--	5,036
Medical Administration Activities (MAA) FY0405	93.778 *	04-35086	403,407
Medical Administration Activities (MAA) FY0506	93.778 *	04-35086	374,361
Medical Assistance Program: Child Health & Disability Prevention	93.778 *	--	161,209
Medical Assistance Program: California Children's Services Admin	93.778 *	--	154,462
Medical Assistance Program: California Children's Services	93.778 *	--	1,610
Medical Assistance Program: Maternal & Child Health Services	93.778 *	2006-09	238,715
Medical Assistance Program: Outreach, Enrollment, Retention, & Utilization	93.778 *	--	52,094
Subtotal			<u>3,038,535</u>
Passed through State Department of Health Services via State Department of Social Services:			
Medical Assistance Program Title XIX	93.778 *	--	959,655
Medical Assistance Program Title XIX (FY0506)	93.778 *	--	18,488
Medical Assistance Program: In Home Services Public Authority	93.778 *	--	266,556
Subtotal			<u>1,244,699</u>

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

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 (continued)</u>			
<i>Medicaid Programs (continued):</i>			
Passed through State Department of Veterans Affairs:			
Medi-Cal Cost Avoidance - CVSO (FY0506)	93.778 *	--	\$ 2,139
Medi-Cal Cost Avoidance - CVSO	93.778 *	--	2,998
Subtotal			<u>5,137</u>
Total - Medicaid Programs*			<u>4,702,742</u>
Total U.S. Department of Health and Human Services			<u>\$ 24,558,936</u>
<u>U.S. Social Security Administration</u>			
Direct Program:			
Social Security Incentive Program	96.000	--	9,850
Social Security Incentive Program (FY0506)	96.000	--	990
Subtotal Direct Programs (U.S. Social Security Administration and CFDA)			<u>10,840</u>
Total U.S. Social Security Administration			<u>\$ 10,840</u>
<u>U.S. Department of Homeland Security</u>			
Passed through Governor's Office of Homeland Security:			
FY 06 Emergency Management Performance Grant (FY0506)	97.042	2006-08	51,290
FY 06 Emergency Management Performance Grant	97.042	2006-08	18,045
Subtotal CFDA 97.042			<u>69,335</u>
FY2004 State Homeland Security Grant SHSP	97.073	2004-45	62,473
FY2005 State Homeland Security Grant SHSP	97.073	2005-15	137,591
FY2006 State Homeland Security Grant SHSP	97.073	2006-0071	202,790
Subtotal CFDA 97.073			<u>402,854</u>
FY2004 State Homeland Security Grant LETPP	97.074	2004-45	7,638
FY2005 State Homeland Security Grant LETPP	97.074	2005-15	343,519
FY2006 State Homeland Security Grant LETPP	97.074	2006-0071	51,616
Subtotal CFDA 97.074			<u>402,773</u>
Total Passed through Governor's Office of Homeland Security			<u>874,962</u>

\* Major Program

**COUNTY OF EL DORADO**

Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Federal CFDA Number	Pass-Through Grantor's Number	Federal Expenditures
<u>U.S. Department of Homeland Security (continued)</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	\$ 385,221
Public Assistance Grants (Federal Emergency Management Agency)	97.036	FEMA-1628-DR-CA, OES ID #017-00000	117,278
Public Assistance Grants (Federal Emergency Management Agency)	97.036	FEMA-1646-DR-CA, OES ID #017-00000	73,088
Subtotal CFDA 97.036			<u>575,587</u>
 Total U.S. Department of Homeland Security			 <u>\$ 1,450,549</u>
 Total Expenditures of Federal Awards			 <u><u>\$ 50,048,327</u></u>

## COUNTY OF EL DORADO

### Notes to Schedule of Expenditures of Federal Awards For the Year Ended June 30, 2007

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 includes the federal grant activity of the County and is presented on accounting principles generally accepted in the United States of America. 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 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	\$ 78,063
14.228	Community Development Block Grant: EDBG Microenterprise Grant	58,444
14.241	Housing Opportunities for People with AIDS	41,885
16.738	Byrne Memorial Justice Assistance Grant Program	71,002
93.226	Research on Healthcare Costs, Quality & Outcomes	234,672
93.268	Immunization Grant: Immunization Project	40,173
93.556	Promoting Safe and Stable Families	85,383
93.658	Foster Care (Maintenance Payments)	845,250
93.659	Adoption Assistance	48,765
93.778	Medical Assistance	122,906
93.914	HIV Emergency Relief	161,485
93.959	Substance Abuse Prevention and Treatment Block	460,515

**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

Note 4: **Subrecipients** (continued)

<u>CFDA</u>	<u>Program</u>	<u>Amount</u>
97.036	Public Assistance Grants (Federal Emergency Management Agency)	\$ 13,206
97.073	State Homeland Security Program	157,867
97.074	Law Enforcement Terrorism Prevention Program	<u>11,000</u>
	Total	<u>\$ 2,430,616</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, 2007:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>
14.228	<u>Community Development Block Grant</u>	
	Revolving Loan Fund (RLF) Economic Development	\$ 41,105
	Revolving Loan Fund (RLF) Housing Rehabilitation	491,042
	Revolving Loan Fund (RLF) Housing Acquisition	<u>966,500</u>
		<u>1,498,647</u>
14.239	<u>HOME Investment Partnership Program</u>	
	Revolving Loan Fund (RLF) Housing Rehabilitation	311,379
	2002 HOME White Rock	<u>3,000,000</u>
		<u>3,311,379</u>
93.558	Temporary Assistance for Needy Families	<u>3,940</u>
	Total	<u>\$ 4,813,966</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, 2007

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>Federal Expenditures</u>	<u>State Expenditures</u>
10.276	N/A (SFMNP)	\$ 7,040	\$ --
93.045	AP-0607-29 (III C-1)	260,224	25,339
93.045	AP-0607-29 (III C-2)	114,324	33,207
93.053	AP-0607-29 (C-1)	52,219	--
93.053	AP-0607-29 (C-2)	46,587	--
93.041	AP-0607-29 (VII-B)	3,054	137
93.042	AP-0607-29 (III-A)	10,165	962
93.043	AP-0607-29 (III-D)	11,599	516
93.044	AP-0607-29 (III-B)	252,863	41,189
93.052	AP-0607-29 (III-E)	98,636	--
N/A	AP-0607-29	--	380,025
93.778	MS-0607-35	157,208	157,208
93.778	MS-0506-35	(75)	(75)
	<b>TOTAL</b>	<b><u>\$ 1,013,844</u></b>	<b><u>\$ 638,508</u></b>

State-only grants, above, do not display a CFDA number. The one state-only grant listed above is Community Based Services (CBSP) for \$380,025.

Note 8: **California Department of Transportation**

The County expended the following state amounts on the following projects during the year ended June 30, 2007:

<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)	\$ 35,601
RSTP Exchange	X06-5925(044)	186,497
State Match	X06-5925(044)	--
Subtotal		<u>222,098</u>



**COUNTY OF EL DORADO**

Notes to Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2007

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	X06-6157(028)	\$ 505,804
RSTP Exchange	X05-6157(026)	<u>145,150</u>
Subtotal		<u>650,954</u>
Passed through Tahoe Regional Planning Agency:		
RSTP Exchange	X98-6125(004)	210
RSTP Exchange	X99-6125(006)	--
RSTP Exchange	X00-6125(012)	--
RSTP Exchange	X01-6125(007)	--
RSTP Exchange	X02-6125(013)	<u>--</u>
Subtotal		<u>210</u>
Total		<u>\$ 873,262</u>

**COUNTY OF EL DORADO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2007

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

CFDA Number

- |        |  |
|--------|--|
| 10.557 | Special Supplemental Nutrition Program for Women, Infants and Children     |
| 10.672 | Rural Development, Forestry, and Communities: (Lake Tahoe Restoration Act) |
| 14.239 | Home Investment Partnerships Program                                       |
| 20.205 | Highway Planning and Construction  |
| 93.658 | Foster Care – Title IV-E   |
| 93.778 | Medical Assistance Program   |

**COUNTY OF EL DORADO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2007

**Section 1**

Financial Statements

Summary of Auditor's Results

- |   |              |
|---|--------------|
| 5. Dollar threshold used to distinguish between Type A and Type B programs?       | \$ 1,501,450 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | Yes          |

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

None Reported

**COUNTY OF EL DORADO**

Summary Schedule of Prior Audit Findings  
For the Year Ended June 30, 2007

Audit Reference Number	Status of Prior Year Audit Findings
<b>Finding 06-1</b>	<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	<u>Recommendation</u>
Award No. n/a Year: 05/06	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.
	<u>Status</u>
	Corrected.
<b>Finding 2003-OCJP 1:</b>	<i>Federal Agency: U.S. Department of Justice</i> <i>Pass Through Entity: California Office of Emergency Services</i>
California Office of Emergency Services	<u>Recommendation</u>
	Return \$3,910 to State.
Contract No. SRVP01040090	<u>Status</u>
	Corrected in October 2007. On February 12, 2007, the Senior Administrative Analyst inquired about the status of audit resolution and invoice in order to return \$3,910. On September 27, 2007, the Office of Emergency Services issued a letter requesting return of the funds. The funds were returned in October 2007.

**SUPPLEMENTAL STATEMENTS  
OF REVENUE AND EXPENDITURES**

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 06F-4710 -2006 (CSBG - \$173,556)  
 For The Period January 1, 2006 through December 31, 2006

	Total Costs			Total Reported Expenses		
	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Total	January 1, 2006 through June 30, 2006	July 1, 2006 through December 31, 2006	Total
<u>Revenue</u>						
Grant revenue	\$ 103,956	\$ 69,600	\$ 173,556	\$ 103,956	\$ 69,600	\$ 173,556
Total Revenue	<u>\$ 103,956</u>	<u>\$ 69,600</u>	<u>\$ 173,556</u>	<u>\$ 103,956</u>	<u>\$ 69,600</u>	<u>\$ 173,556</u>
<u>Expenditures</u>						
Administrative Costs:						
Salaries and wages	\$ 62,511	\$ 43,438	\$ 105,949	\$ 62,511	\$ 43,438	\$ 105,949
Fringe benefits	25,140	17,703	42,843	25,140	17,703	42,843
Operating Expenses & Equipment	17,002	7,762	24,764	16,305	8,459	24,764
Out of State Services	--	--	--	--	--	--
Subcontractor Services	--	--	--	--	--	--
Other costs	--	--	--	--	--	--
Total	<u>104,653</u>	<u>68,903</u>	<u>173,556</u>	<u>103,956</u>	<u>69,600</u>	<u>173,556</u>
Program Costs:						
Salaries and wages	--	--	--	--	--	--
Fringe benefits	--	--	--	--	--	--
Operating Expenses & Equipment	--	--	--	--	--	--
Out of State Services	--	--	--	--	--	--
Subcontractor Services	--	--	--	--	--	--
Other costs	--	--	--	--	--	--
Total	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>\$ 104,653</u>	<u>\$ 68,903</u>	<u>\$ 173,556</u>	<u>\$ 103,956</u>	<u>\$ 69,600</u>	<u>\$ 173,556</u>
(See Note 1)						

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 06F-4710 -2007 (CSBG - \$173,556)  
 For The Interim Period January 1, 2007 through June 30, 2007

	January 1, 2007 through June 30, 2007	July 1, 2007 through June 30, 2007	Total Costs	Total Reported Expenses
<u>Revenue</u>				
Grant revenue	\$ 87,930	\$ --	\$ 87,930	\$ 87,930
Total Revenue	<u>\$ 87,930</u>	<u>\$ --</u>	<u>\$ 87,930</u>	<u>\$ 87,930</u>
<u>Expenditures</u>				
Administrative Costs:				
Salaries and wages	\$ 59,971	\$ --	\$ 59,971	\$ 59,971
Fringe benefits	18,827	--	18,827	18,827
Operating Expenses & Equipment	9,132	--	9,132	9,161
Out of State Services	--	--	--	--
Subcontractor Services	--	--	--	--
Other costs	--	--	--	--
Total	<u>87,930</u>	<u>--</u>	<u>87,930</u>	<u>87,959</u>
Program Costs:				
Salaries and wages	--	--	--	--
Fringe benefits	--	--	--	--
Operating Expenses & Equipment	--	--	--	--
Out of State Services	--	--	--	--
Subcontractor Services	--	--	--	--
Other costs	--	--	--	--
Total	<u>--</u>	<u>--</u>	<u>--</u>	<u>--</u>
Total Expenditures	<u>\$ 87,930</u>	<u>\$ --</u>	<u>\$ 87,930</u>	<u>\$ 87,959</u>
(See Note 1)				

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No.06B-5358 (WX) (LIHEAP - \$377,851)  
 For The Interim Period January 1, 2006 through June 30, 2007

	Total Costs			Total Reported Expenses		
	January 1, 2006 through June 30, 2006	July 1, 2006 through June 30, 2007	Total	January 1, 2006 through June 30, 2006	July 1, 2006 through June 30, 2007	Total
<u>Revenue</u>						
Grant revenue	\$ 152,855	\$ 224,996	\$ 377,851	\$ 152,855	\$ 224,996	\$ 377,851
Interest	3,554	11,884	15,437	--	--	--
Total Revenue	<u>\$ 156,409</u>	<u>\$ 236,880</u>	<u>\$ 393,288</u>	<u>\$ 152,855</u>	<u>\$ 224,996</u>	<u>\$ 377,851</u>
<u>Expenditures</u>						
Administration Costs	\$ 6,318	\$ 7,820	\$ 14,138	\$ 6,318	\$ 7,820	\$ 14,138
Other Program Costs:						
Liability Insurance	208	239	447	208	239	447
Training	1,446	973	2,419	1,446	973	2,419
Vehicle and Equipment	--	--	--	--	--	--
Total	<u>1,654</u>	<u>1,212</u>	<u>2,866</u>	<u>1,654</u>	<u>1,212</u>	<u>2,866</u>
Program Costs:						
Intake	2,453	3,200	5,653	2,453	3,200	5,653
Direct Program Activities	76,317	151,570	227,887	134,018	203,951	337,969 *
Outreach	5,442	4,847	10,289	5,442	4,847	10,289
Worker's Compensation	2,970	3,966	6,936	2,970	3,966	6,936
Total	<u>87,182</u>	<u>163,583</u>	<u>250,765</u>	<u>144,883</u>	<u>215,964</u>	<u>360,847</u>
Total Expenditures (See Notes 1, 2)	<u>\$ 95,154</u>	<u>\$ 172,615</u>	<u>\$ 267,769</u>	<u>\$ 152,855</u>	<u>\$ 224,996</u>	<u>\$ 377,851</u>

\* Reported Direct Program Activities of \$346,701 was reduced by \$8732 (exceeded contract budget).  
 Training \$1,446 was reported as Vehicle and Equipment in FY05/06



**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 06B-5358 (ECIP/A16/HEAP - \$640,902)  
 For The Interim Period January 1, 2007 through June 30, 2007

	Total Costs			Total Reported Expenses		
	January 1, 2006 through June 30, 2006	July 1, 2006 through June 30, 2007	Total	January 1, 2006 through June 30, 2006	July 1, 2006 through June 30, 2007	Total
<u>Revenue</u>						
Grant revenue	\$ 297,687	\$ 273,810	\$ 571,497	\$ 297,687	\$ 273,810	\$ 571,497
Total Revenue	<u>\$ 297,687</u>	<u>\$ 273,810</u>	<u>\$ 571,497</u>	<u>\$ 297,687</u>	<u>\$ 273,810</u>	<u>\$ 571,497</u>
<u>Expenditures</u>						
Assurance 16 Activities	\$ 21,386	\$ 33,458	\$ 54,844	\$ 21,882	\$ 32,962	\$ 54,844
Intake	5,459	14,518	19,977	5,459	14,518	19,977
Administrative Costs:						
Administrative Costs	3,489	30,235	33,724	3,489	30,235	33,724
Energy Automation Set Aside	--	--	--	--	--	--
Total	<u>3,489</u>	<u>30,235</u>	<u>33,724</u>	<u>3,489</u>	<u>30,235</u>	<u>33,724</u>
ECIP Program Costs:						
Cooling Service Repair/Replacement	--	--	--	--	--	--
Heating Service Repair/Replacement	225	9,042	9,267	225	9,042	9,267
Other ECIP Heating and Cooling Prog	--	--	--	--	--	--
ECIP Other Emergency	--	--	--	--	--	--
Outreach	7,107	18,349	25,456	7,107	18,349	25,456
Wood/Propane/Oil Payments	260,226	177,580	437,806	255,290	182,516	437,806
Summer Crisis Intervention Payments	--	--	--	--	--	--
Other	--	--	--	--	--	--
Liability Insurance	104	414	518	104	414	518
Training	--	--	--	--	--	--
Vehicle and Equipment	--	--	--	--	--	--
Worker's Compensation	--	1,109	1,109	--	1,109	1,109
Total	<u>267,662</u>	<u>206,494</u>	<u>474,156</u>	<u>262,726</u>	<u>211,430</u>	<u>474,156</u>
HEAP:						
Outreach	4,587	14,913	19,500	4,693	14,807	19,500
Wood/Propane/Oil Payments	--	--	--	--	--	--
Total	<u>4,587</u>	<u>14,913</u>	<u>19,500</u>	<u>4,693</u>	<u>14,807</u>	<u>19,500</u>
ECF Energy Education Workshop	40	430	470	40	430	470
Total Expenditures	<u>\$ 302,623</u>	<u>\$ 300,048</u>	<u>\$ 602,671</u>	<u>\$ 298,289</u>	<u>\$ 304,382</u>	<u>\$ 602,671</u>
(See Note 1)						

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No.07B-5408 (WX) (LIHEAP - \$219,487)  
 For The Interim Period January 1, 2007 through June 30, 2007

	<u>January 1, 2007 through June 30, 2007</u>	<u>July 1, 2007 through December 31, 2007</u>	<u>Total</u>	<u>Total Reported Costs</u>
<u>Revenue</u>				
Grant revenue	\$ 210,250	\$ --	\$ 210,250	\$ 210,250
Total Revenue	<u>\$ 210,250</u>	<u>\$ --</u>	<u>\$ 210,250</u>	<u>\$ 210,250</u>
<u>Expenditures</u>				
Administration Costs	\$ 11,685	\$ --	\$ 11,685	\$ 11,685
Other Program Costs:				
Liability Insurance	\$ 323	\$ --	\$ 323	\$ 323
Training	--	--	--	--
Vehicle and Equipment	--	--	--	--
Total	<u>323</u>	<u>--</u>	<u>323</u>	<u>323</u>
Program Costs:				
Intake	\$ 3,178	\$ --	\$ 3,178	\$ 3,178
Direct Program Activities	142,726	--	142,726	184,008
Outreach	8,936	--	8,936	8,936
Other ECIP Heating and Cooling Program	2,120	--	2,120	2,120
ECIP Other Emergency	<u>156,960</u>	<u>--</u>	<u>156,960</u>	<u>198,242</u>
Total Expenditures	<u>\$ 168,968</u>	<u>\$ --</u>	<u>\$ 168,968</u>	<u>\$ 210,250</u>
(See Notes 1, 2)				

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 07B-5408 (ECIP/A16/HEAP - \$341,701)  
 For The Interim Period January 1, 2007 through June 30, 2007

	July 1, 2007 through June 30, 2007	July 1, 2007 through December 31, 2007	Total Costs	Total Reported Costs
<u>Revenue</u>				
Grant revenue	\$ 180,669	\$ --	\$ 180,669	\$ 180,669
Accrued grant revenue	--	--	--	--
<b>Total Revenue</b>	<b>\$ 180,669</b>	<b>\$ --</b>	<b>\$ 180,669</b>	<b>\$ 180,669</b>
<u>Expenditures</u>				
Assurance 16 Activities	\$ --	\$ --	\$ --	\$ --
Intake	--	--	--	--
Administrative Costs:				
Administrative Costs	953	--	953	953
Energy Automation Set-Aside	--	--	--	--
<b>Total</b>	<b>953</b>	<b>--</b>	<b>953</b>	<b>953</b>
ECIP Program Costs:				
Cooling Service Repair/Replacement	--	--	--	--
Heating Service Repair/Replacement	163	--	163	163
Other ECIP Heating and Cooling Program	--	--	--	--
ECIP Other Emergency	--	--	--	--
Outreach	--	--	--	--
Wood/Propane/Oil Payments	179,471	--	179,471	179,471
Summer Crisis Intervention Payments	--	--	--	--
Other	--	--	--	--
Liability Insurance	82	--	82	82
Training	--	--	--	--
Vehicle and Equipment	--	--	--	--
Worker's Compensation	--	--	--	--
<b>Total</b>	<b>179,716</b>	<b>--</b>	<b>179,716</b>	<b>179,716</b>
HEAP:				
Outreach	--	--	--	--
Wood/Propane/Oil Payments	--	--	--	--
<b>Total</b>	<b>--</b>	<b>--</b>	<b>--</b>	<b>--</b>
ECF Energy Education Workshop	--	--	--	--
<b>Total Expenditures</b>	<b>\$ 180,669</b>	<b>\$ --</b>	<b>\$ 180,669</b>	<b>\$ 180,669</b>

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 06C-1608 (DOE - WX - \$63,218)  
 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 Costs</u>
<u>Revenue</u>				
Grant revenue	\$ 28,335	\$ 34,883	\$ 63,218	\$ 63,218
Total Revenue	<u>\$ 28,335</u>	<u>\$ 34,883</u>	<u>\$ 63,218</u>	<u>\$ 63,218</u>
<u>Expenditures</u>				
Administration:				
Administration Costs	\$ 1,568	\$ 1,563	\$ 3,131	\$ 3,131
Total	<u>1,568</u>	<u>1,563</u>	<u>3,131</u>	<u>3,131</u>
Other Program Costs:				
Health and safety Measures	2,101	3,216	5,317	5,317
Liability Insurance	9	--	9	9
Other Labor Costs	1,487	--	1,487	1,487
Total	<u>3,597</u>	<u>3,216</u>	<u>6,813</u>	<u>6,813</u>
Program Costs:				
Client Education	866	577	1,443	1,443
Direct Program Activities	19,104	28,375	47,479	47,479
Intake	866	576	1,442	1,442
Other ECIP Heating and Cooling Program	866	576	1,442	1,442
ECIP Other Emergency	1,468	--	1,468	1,468
Total	<u>23,170</u>	<u>30,104</u>	<u>53,274</u>	<u>53,274</u>
Total Expenditures	<u>\$ 28,335</u>	<u>\$ 34,883</u>	<u>\$ 63,218</u>	<u>\$ 63,218</u>

**COUNTY OF EL DORADO**

Supplemental Statement of Revenue and Expenditures  
 CSD Contract No. 05P-6113 (LIHEAP PVEA WX - \$32,577)  
 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 Costs
<u>Revenue</u>				
Grant revenue	\$ 32,577	\$ --	\$ 32,577	\$ 32,577
Interest	--	--	--	--
 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, 2006 through June 30, 2007

**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) 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".

Contract/Description	Total Costs	Adjustment	Total Reported Expense
<b>06F-4710 (CSBG 2006)</b>			
Jan 1, 2006-June 30,2006 (FY 0506)	\$ 104,653	\$ (697) a	\$ 103,956
July 1, 2006-Dec 31, 2006 (FY 0607)	68,903	697 a	69,600
Total Costs	<u>\$ 173,556</u>	<u>\$ --</u>	<u>\$ 173,556</u>
<b>06F-4710 (CSBG 2007)</b>			
Jan 1, 2007-June 30, 2007	\$ 87,930	\$ 29 a	\$ 87,959
Total Costs	<u>\$ 87,930</u>	<u>\$ 29</u>	<u>\$ 87,959</u>
<b>05P-6113 (PVEA-WX)</b>			
Aug. 1, 2005-June 30, 2006 (FY 0506)	\$ 20,711	\$ 11,866 c	\$ 32,577
July 1, 2006-June 30, 2007 (FY 0607)	--	--	--
Total Costs	<u>\$ 20,711</u>	<u>\$ 11,866</u>	<u>\$ 32,577</u>
<b>06B-5358 (ECIP/A16/HEAP)</b>			
Jan 1, 2006-June 30,2006 (FY 0506)	\$ 302,623	\$ (4,334) a	\$ 298,289
July 1, 2006-June 30, 2007 (FY 0607)	300,048	4,334 a	304,382
Total Costs	<u>\$ 602,671</u>	<u>\$ 0</u>	<u>\$ 602,671</u>
<b>06B-5358 (WX)</b>			
Jan 1, 2006-June 30,2006 (FY 0506)	\$ 95,154	\$ 57,701 b	\$ 152,855
July 1, 2006-June 30, 2007 (FY 0607)	172,615	52,381 b	224,996
Total Costs	<u>\$ 267,769</u>	<u>\$ 110,082</u>	<u>\$ 377,851</u>
<b>07B-5408 (WX)</b>			
Jan 1, 2007-June 30, 2007 (FY 0607)	\$ 168,968	\$ 41,282 b	\$ 210,250
Total Costs	<u>\$ 168,968</u>	<u>\$ 41,282</u>	<u>\$ 210,250</u>

- a) Unclaimed Costs: adjusted in subsequent claim
- b) Excess Revenue will be reported at the time of close out
- c) Earned Measures exceed actual costs.

**COUNTY OF EL DORADO**

Notes to Supplemental Statement of Revenue and Expenditures  
For The Period January 1, 2006 through June 30, 2007

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. Since revenue is the difference between the reimbursement for the installation of measures and the contractor's actual cost of weatherization measures during the contract term, excess revenues for open contracts, while identified, are not added to the excess revenue balance until the end of the contract.

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. The interest earned by a contractor is income generated as a result of depositing federal funds in an interest bearing account. Excess revenue and interest income from Weatherization (WX) program is reported as follows:

	<u>Weatherization</u>	
Beginning Balance	\$	215,968
Excess Revenue		--
Interest		--
Available Funds		<u>215,968</u>
Program Expenditures		--
Ending Balance	\$	<u><u>215,968</u></u>

	<u>Cumulative Through 6/30/06</u>	<u>For the Period Ended 6/30/07</u>	<u>Cumulative through 6/30/07</u>
Open contracts			
Excess Revenues			
06B-5358 (WX)	\$ 57,701	\$ 52,381	\$ 110,082
07B-5408 (WX)	--	41,282	41,282
Interest			
06B-5358 (WX)	3,554	11,884	15,437
Expenditures			
ECIP-Wood Propane Oil	--	32,894	32,894
	<u>\$ 61,255</u>	<u>\$ 72,653</u>	<u>\$ 133,907</u>

**COUNTY OF EL DORADO**

**OFFICE OF EMERGENCY SERVICES**

**And**

**DEPARTMENT OF CORRECTIONS AND REHABILITATION**

**GRANT AUDIT REPORT**

**FOR THE YEAR ENDED JUNE 30, 2007**





BARTIG, BASLER & RAY, LLP

A GALLINA LLP COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

**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, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated March 14, 2008. 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

A handwritten signature in black ink that reads "Bartig Basler & Ray, LLP". The signature is written in a cursive, flowing style.

Roseville, California  
March 14, 2008



**REPORT OF INDEPENDENT CERTIFIED PUBLIC ACCOUNTANTS  
 ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE GRANTS  
 AWARDED BY THE CALIFORNIA OFFICE OF EMERGENCY SERVICES AND  
 DEPARTMENT OF CORRECTIONS AND REHABILITATION PROGRAMS AND  
 ON INTERNAL CONTROL OVER COMPLIANCE**

To the Board of Supervisors and Grand Jury  
 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 Office of Emergency Services *Recipient Handbook* and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide* that are applicable to the following programs of the Office of Emergency Services and Department of Corrections and Rehabilitation Programs (the “Programs”) for the year ended June 30, 2007:

<u>Award Number</u>	<u>Audit Period</u>
DC06170090	07/01/06 to 06/30/07
EA05080090	07/01/06 to 09/30/06
EA06090090	10/01/06 to 06/30/07
VB06040090	07/01/06 to 06/30/07
VW06250090	07/01/06 to 06/30/07
HT06070340	07/01/06 to 06/30/07
CSA 108-06	07/01/06 to 06/30/07

Compliance with the requirements of laws, regulations, contracts, and grants applicable to these 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, the 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 noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on the Programs occurred. An audit includes examining, on a test basis, evidence about County of El Dorado’s compliance with those requirements and performing such other procedures as we

To the Board of Supervisors of  
the County of El Dorado

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 of 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 the Programs for the year ended June 30, 2007.

#### Internal Control Over Compliance

The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to these Programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on the California Office of Emergency Services and the Department of Corrections and Rehabilitation Programs in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance with the California Office of Emergency Services *Recipient Handbook* and the California Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer the program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

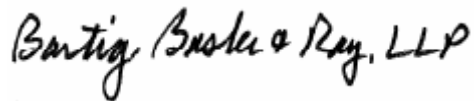
Our audit was further made to determine that County expenditures were made for purposes of the grant as specified by the California Office of Emergency Services *Recipient Handbook* and the California Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*.

To the Board of Supervisors of  
the County of El Dorado

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 that are required to be reported under Office of Emergency Services *Recipient Handbook* and the Department of Corrections and Rehabilitation *Grant Administration and Audit Guide*.

This report is intended solely for the information and use of the California Office of Emergency Services, the California Department of Corrections and Rehabilitation, the United States Department of Justice 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

Handwritten signature of Bartig, Basler & Ray, LLP in black ink.

Roseville, California  
March 14, 2008

**COUNTY OF EL DORADO  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Approved Budget and Cumulative Expenditures  
For the Period July 1, 2006 through June 30, 2007

Grant Name/Grant Agreement	Grant Term/Audit Period	Budget	Expenditures Claimed			Variance
			For the Period Through June 30, 2006	For the Period July 1, 2006 through June 30, 2007	Cumulative as of June 30, 2007	
<b>California Office of Emergency Services Grants:</b>						
<u>Anti-Drug Abuse Task Force/ DC06170090</u>						
Grant Term: 7/01/06-6/30/07						
Audit Period: 7/01/06-6/30/07						
Personal Services		\$ 52,390	\$ --	\$ 52,390	\$ 52,390	\$ --
Operating Expenses		78,584	--	71,002	71,002	(7,582)
Equipment		--	--	--	--	--
Totals		<u>\$ 130,974</u>	<u>\$ --</u>	<u>\$ 123,392</u>	<u>\$ 123,392</u>	<u>\$ (7,582)</u>
 <u>Elder Advocacy /EA05080090</u>						
Grant Term: 10/01/05-9/30/06						
Audit Period: 07/01/06-9/30/06						
Personal Services		\$ 100,272	\$ 42,351	\$ 18,525	\$ 60,876	\$ (39,396)
Operating Expenses		12,228	6,290	5,938	12,228	--
Equipment		--	--	--	--	--
Totals		<u>\$ 112,500</u>	<u>\$ 48,641</u>	<u>\$ 24,463</u>	<u>\$ 73,104</u>	<u>\$ (39,396)</u>
 <u>Elder Advocacy/EA06090090</u>						
Grant Term: 10/01/06-9/30/07						
Audit Period: 10/01/06-6/30/07						
Personal Services		\$ 97,570	\$ --	\$ 76,211	\$ 76,211	\$ (21,359)
Operating Expenses		14,930	--	8,053	8,053	(6,877)
Equipment		--	--	--	--	--
Totals		<u>\$ 112,500</u>	<u>\$ --</u>	<u>\$ 84,264</u>	<u>\$ 84,264</u>	<u>\$ (28,236)</u>

**COUNTY OF EL DORADO  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Approved Budget and Cumulative Expenditures  
For the Period July 1, 2006 through June 30, 2007

Grant Name/Grant Agreement	Grant Term/Audit Period	Budget	Expenditures Claimed			Variance
			For the Period Through June 30, 2006	For the Period July 1, 2006 through June 30, 2007	Cumulative as of June 30, 2007	

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

Elder Vertical Prosecution/VB06040090

Grant Term: 7/01/06-6/30/07

Audit Period: 7/01/06-6/30/07

Personal Services	\$ 146,981	\$ --	\$ 146,981	\$ 146,981	\$ --
Operating Expenses	--	--	--	--	--
Equipment	--	--	--	--	--
<b>Totals</b>	<b>\$ 146,981</b>	<b>\$ --</b>	<b>\$ 146,981</b>	<b>\$ 146,981</b>	<b>\$ --</b>

Victim Witness Assistance/VW06250090

Grant Term: 7/01/06-6/30/07

Audit Period: 7/01/06-6/30/07

Personal Services	\$ 160,695	\$ --	\$ 160,694	\$ 160,694	\$ (1)
Operating Expenses	15,170	--	15,170	15,170	--
Equipment	--	--	--	--	--
<b>Totals</b>	<b>\$ 175,865</b>	<b>\$ --</b>	<b>\$ 175,864</b>	<b>\$ 175,864</b>	<b>\$ (1)</b>

Hi-Tech Crimes Task Force/HT06070340

Via County of Sacramento

Grant Term: 7/01/06-6/30/07

Audit Period: 7/01/06-6/30/07

Personal Services	\$ 70,000	\$ --	\$ 70,000	\$ 70,000	\$ --
Operating Expenses	--	--	--	--	--
Equipment	--	--	--	--	--
<b>Totals</b>	<b>\$ 70,000</b>	<b>\$ --</b>	<b>\$ 70,000</b>	<b>\$ 70,000</b>	<b>\$ --</b>

**COUNTY OF EL DORADO  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Approved Budget and Cumulative Expenditures  
For the Period July 1, 2006 through June 30, 2007

Grant Name/Grant Agreement	Grant Term/Audit Period	Budget	Expenditures Claimed			Variance
			For the Period Through June 30, 2006	For the Period July 1, 2006 through June 30, 2007	Cumulative as of June 30, 2007	
<b>California Department of Corrections and Rehabilitation Grant:</b>						
<u>Juvenile Accountability Block Grant/CSA 108-06</u>						
Grant Term: 7/01/06-6/30/07						
Audit Period: 7/01/06-6/30/07						
Personal Services		\$ --	\$ --	\$ --	\$ --	\$ --
Operating Expenses		12,478	--	9,750	9,750	(2,728)
Equipment		--	--	--	--	--
Totals		<u>\$ 12,478</u>	<u>\$ --</u>	<u>\$ 9,750</u>	<u>\$ 9,750</u>	<u>\$ (2,728)</u>



**COUNTY OF EL DORADO  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Costs Claimed and Accepted  
For the Period July 1, 2006 through June 30, 2007

Program	Costs Claimed and Accepted For the Year Ended June 30, 2007			Share of Costs Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<b>California Office of Emergency Services Grants:</b>						
<u>Anti-Drug Abuse Task Force/ DC06170090</u>						
Grant Term: 7/01/06-6/30/07						
Audit Period: 7/01/06-6/30/07						
Personal Services	\$ 52,390	\$ 52,390	\$ --	\$ 52,390	\$ --	\$ --
Operating Expenses	71,002	71,002	--	71,002	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 123,392</u>	<u>\$ 123,392</u>	<u>\$ --</u>	<u>\$ 123,392</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Elder Advocacy /EA05080090</u>						
Grant Term: 10/01/05-9/30/06						
Audit Period: 07/01/06-9/30/06						
Personal Services	\$ 18,525	\$ 18,525	\$ --	\$ 14,534	\$ --	\$ 3,991
Operating Expenses	5,938	5,938	--	1,174	--	4,764
Equipment	--	--	--	--	--	--
Totals	<u>\$ 24,463</u>	<u>\$ 24,463</u>	<u>\$ --</u>	<u>\$ 15,708</u>	<u>\$ --</u>	<u>\$ 8,755</u>
<u>Elder Advocacy/EA06090090</u>						
Grant Term: 10/01/06-9/30/07						
Audit Period: 10/01/06-6/30/07 (original claims)						
Personal Services	\$ 76,211	\$ 76,211	\$ --	\$ 68,673	\$ --	\$ 7,538
Operating Expenses	8,053	8,053	--	3,566	--	4,487
Equipment	--	--	--	--	--	--
Totals	<u>\$ 84,264</u>	<u>\$ 84,264</u>	<u>\$ --</u>	<u>\$ 72,239</u>	<u>\$ --</u>	<u>\$ 12,025</u>
<u>Elder Vertical Prosecution/VB06040090</u>						
Personal Services	\$ 146,981	\$ 146,981	\$ --	\$ --	\$ 146,981	\$ --
Operating Expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 146,981</u>	<u>\$ 146,981</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 146,981</u>	<u>\$ --</u>

**COUNTY OF EL DORADO  
CALIFORNIA OFFICE OF EMERGENCY SERVICES  
CALIFORNIA DEPARTMENT OF CORRECTIONS AND REHABILITATION**

Statement of Costs Claimed and Accepted  
For the Period July 1, 2006 through June 30, 2007

Program	Costs Claimed and Accepted For the Year Ended June 30, 2007			Share of Costs Current Year		
	Costs Claimed	Costs Accepted	Questioned Costs	Federal Share	State Share	County Share
<b>California Office of Emergency Services Grants (continued):</b>						
<u>Victim Witness Assistance/VW06250090</u>						
Personal Services	\$ 160,694	\$ 160,694	\$ --	\$ 86,885	\$ 73,809	\$ --
Operating Expenses	15,170	15,170	--	--	15,170	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 175,864</u>	<u>\$ 175,864</u>	<u>\$ --</u>	<u>\$ 86,885</u>	<u>\$ 88,979</u>	<u>\$ --</u>
<u>Hi-Tech Crimes Task Force/HT06070340</u>						
Personal Services	\$ 70,000	\$ 70,000	\$ --	\$ --	\$ 70,000	\$ --
Operating Expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ 70,000</u>	<u>\$ --</u>
<b>California Department of Corrections and Rehabilitation Grant:</b>						
<u>Juvenile Accountability Block Grant/CSA 108-06</u>						
Personal Services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating Expenses	9,750	9,750	--	8,775	--	975
Equipment	--	--	--	--	--	--
Totals	<u>\$ 9,750</u>	<u>\$ 9,750</u>	<u>\$ --</u>	<u>\$ 8,775</u>	<u>\$ --</u>	<u>\$ 975</u>

**COUNTY OF EL DORADO**

Office of Emergency Services and Department of Corrections and Rehabilitation  
Notes to Financial Schedules  
For the Year Ended June 30, 2007

Note 1: **Summary of Significant Accounting Policies**

**Basis of Accounting**

The accompanying Financial Statements are prepared in accordance with the modified accrual basis of accounting.

Revenues are recognized when they become both measurable and available and expenditures are recognized when the related liability is incurred.

Note 2: **Use of Estimates**

Management uses estimates and assumptions in preparing financial statements. Those estimates and assumptions affect the reported amounts of revenues and expenditures. Actual results could differ from these estimates.

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

**SCHEDULE OF FINDINGS AND SUMMARY SCHEDULE  
OF PRIOR YEAR AUDIT FINDINGS**

**COUNTY OF EL DORADO**

Office of Emergency Services and Department of Corrections and Rehabilitation  
Schedule of Findings  
For the Year Ended June 30, 2007

<u>Finding/Program</u>	<u>Findings/Noncompliance</u>
N/A	None

**COUNTY OF EL DORADO**

Office of Emergency Services and Department of Corrections and Rehabilitation  
Summary Schedule of Prior Year Findings  
For the Year Ended June 30, 2007

Audit Reference  
Number

Status of Prior Year Audit Findings

N/A

None