

COUNTY OF EL DORADO

**Independent Auditors' Reports on
Supplemental Information, Compliance,
and Internal Controls
(OMB Circular A-128)**

**For the Year Ended
June 30, 1996**

**COUNTY OF EL DORADO
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

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Board of Supervisors
County of El Dorado
Placerville, California

INDEPENDENT AUDITORS' REPORT ON
SCHEDULES OF FEDERAL FINANCIAL ASSISTANCE,
OFFICE OF CRIMINAL JUSTICE PLANNING GRANTS, AND
DEPARTMENT OF ECONOMIC OPPORTUNITY (DEO) CONTRACTS

We have audited the general-purpose financial statements of County of El Dorado, California (County) as of and for the year ended June 30, 1996, and have issued our report thereon dated February 18, 1997. These general-purpose financial statements are the responsibility of County management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general-purpose 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 conducted for the purpose of forming an opinion on the general-purpose financial statements of the County taken as a whole. The accompanying Schedules of Federal Financial Assistance, Office of Criminal Justice Planning Grants, and Department of Economic Opportunity (DEO) Contracts are presented for purposes of additional analysis and are not a required part of the general-purpose financial statements. The information in these schedules has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly presented in all material respects in relation to the general-purpose financial statements taken as a whole.

March 7, 1997

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
1. U.S. DEPARTMENT OF AGRICULTURE						
A. Passed Through State Department of Aging:						
1a. Elderly Nutrition C-1	10.570	29-9596	47,836	07/01/95-06/30/96	47,836	47,836
1b. Elderly Nutrition C-2	10.570	29-9596	27,552	07/01/95-06/30/96	27,552	27,552
1c. Elderly Nutrition C-1 (OTO)	10.570	OT-9596-29	2,348	07/01/95-06/30/96	0	0
1d. Elderly Nutrition C-2 (OTO)	10.570	OT-9596-29	1,583	07/01/95-06/30/96	0	0
Total Elderly Nutrition	10.570				75,388	75,388
B. Passed Through State Department of Health Services:						
1a. Special Supplemental Food Programs-WIC	10.557	94-19672	242,016	10/01/94-09/30/95	74,754	74,754
1b. Special Supplemental Food Programs-WIC Vouchers	10.557	94-19672	n/a	10/01/94-09/30/95	420,591	420,591
1c. Special Supplemental Food Programs-WIC	10.557	95-22876	262,955	10/01/95-09/30/96	184,126	184,126
1d. Special Supplemental Food Programs-WIC Vouchers (through 3/31/96)	10.557	95-22876	n/a	10/01/95-09/30/96	<u>942,599</u>	<u>942,599</u>
Total Special Supplemental Food Programs-WIC*					1,622,070	1,622,070
C. Passed Through State Department of Social Services:						
1. Food Stamps*	10.551	n/a	n/a	07/01/95-06/30/96	6,249,842	6,249,842
2a. State Administration Matching Food Stamps	10.561	n/a	n/a	07/01/95-06/30/96	828,504	828,504
2b. Food Stamps Employment and Training	10.561	n/a	n/a	07/01/95-06/30/96	<u>77,712</u>	<u>77,712</u>
Total State Administration Matching Food Stamps	10.561				906,216	906,216
3a. Temporary Emergency Food Assistance Program	10.568	MOU-C64011	23,200	10/01/94-09/30/95	10,434	10,434
3b. Temporary Emergency Food Assistance Program	10.568	MOU-E65057	15,000	10/01/95-09/30/96	<u>9,474</u>	<u>9,474</u>
Total Temporary Emergency Food Assistance Program	10.568				19,908	19,908
4a. Temporary Emergency Food Assistance (Commodities)	10.569	MOU-C64011	n/a	10/01/94-09/30/95	11,062	11,062

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
4b. Temporary Emergency Food Assistance (Commodities)	10.569	MOU-E65057	n/a	10/01/95-09/30/96	<u>25,453</u>	<u>25,453</u>
Total Temporary Emergency Food Assistance(Commodities)	10.569				36,515	36,515
D. Passed Through State Department of Education						
1. National School Breakfast Program	10.553	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	16,585	16,585
2. National School Lunch Program	10.555	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	26,149	26,149
E. Passed Through State Controller's Office						
1. Schools and Roads-State	10.665	n/a	n/a	07/01/95-06/30/96	380,234	380,234
F. Direct-U.S.F.S.						
Program: Burton-Santini Erosion Control						
1a. Black Bart (95125)	95.586	05-89-04 Am #2	140,000		27,697	27,697
1b. Angora Creek (95133)	95.586	05-92RO-04 Am #2	112,541		8,221	8,221
1c. Valley View (95135)	95.586	05-92RO-02 Am #1	30,000		2,777	2,777
1d. Tahoe Basin Revog (95136)	95.586	05-92RO-05	20,000		1,002	1,002
1e. WQ Monitoring (95137)	95.586	05-92-RD-06 Am #1	15,000		298	298
1f. Pioneer Trail III(95139)	95.586	19-94-01	10,000		0	0
1g. Misc ECP/Phase I	95.586	19-93-04 Am#2	113,172		<u>25,825</u>	<u>25,825</u>
Total Burton-Santini Erosion Control	95.586		327,541		65,820	65,820
TOTAL U.S. DEPARTMENT OF AGRICULTURE					<u>9,398,727</u>	<u>9,398,727</u>
2. U.S. ENVIRONMENTAL PROTECTION AGENCY						
A. Passed Through State Water Resources Control Board:						
1. Water Quality Management	66.454	2-049-250-3	69,935	11/01/92-11/15/96	12,728	14,142
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					<u>12,728</u>	<u>14,142</u>
3. U.S. DEPARTMENT OF EDUCATION						
A. Passed Through State Department of Rehabilitation						
1. Rehabilitation Services- Title I Part B Sec 110	84.126	18388	62,298	09/01/94-08/30/95	9,962	9,962

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
B. Passed Through State Department of Alcohol and Drug Programs:						
1. Drug Free Schools & Communities	84.186	NNA 0995	18,868	07/01/95-06/30/96	18,868	18,868
C. Direct						
1a. Library Literacy Program	84.167	R167A40336	26,009	10/1/94-09/30/95	8,504	4,502
1b. Library Literacy Program	84.167A	R167A50024	34,872	10/1/95-09/30/96	<u>26,829</u>	<u>26,829</u>
Total Library Literacy	84.167				35,333	31,331
TOTAL DEPARTMENT OF EDUCATION					----- 64,163 -----	----- 60,161 -----
4. U.S. DEPARTMENT OF ENERGY						
A. Passed Through State Department of Community Services and Development						
1a. Weatherization Program for Low-Income Persons	81.042	95C-8015	38,950	04/01/95-03/31/96	38,950	38,950
Subcontractor for Amador-Tuolumne Community Action Agency						
1b. Weatherization Program for Low-Income Persons	81.042	96C-9022	30,760	01/01/96-03/31/97	<u>0</u>	<u>0</u>
Total Weatherization Program for Low-Income Persons	81.042				38,950	38,950
TOTAL U.S. DEPARTMENT OF ENERGY					----- 38,950 -----	----- 38,950 -----
5. FEDERAL EMERGENCY MANAGEMENT AGENCY						
A. Passed Through State Office of Emergency Services						
1a. Emergency Management Assistance	83.503	EMF 96 PA 0598	34,949	10/01/95-09/30/96	27,660	27,932
1b. Emergency Management Assistance	83.503	EMF 95 K0557	31,009	10/01/94-09/30/95	<u>1,257</u>	<u>5,201</u>
Total Emergency Management Assistance	83.503				28,917	33,133
2a. Disaster Assistance						
FEMA 1044DR, PA#017-91003						
EDC DOT DSR's	83.516	Supplement 0-12	81,462	1/3/95- various	49,049	50,702
-Admin	83.516				1,922	1,991
EDC DOT DSR's (cor FY9495)	83.516				19,145	(80)
-Admin (cor FY 9495)	83.516				756	756
2b. Disaster Assistance						
FEMA 1044DR PA#017-91009						
EDC OES DSR's	83.516	Supplement 0	1,995	1/3/95- various	1,995	1,995
-Admin	83.516		80		80	80

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
2c. Disaster Assistance	83.516	FEMA-1046 DR, PA# 017-91003				
EDC DOT - DSR's	83.516	SUPPL 0-13	327,545	2/13/95-various	111,022	117,896
-Admin	83.516		9,735	2/13/95-various	3,195	3,195
EDC DOT -DSR;s (cor FY9495)	83.516	SUPPL 0 - 11		2/13/95-various	186,510	(6,362)
-Admin (cor FY 9495)	83.516			2/13/95-various	6,357	6,357
2d. Disaster Assistance		FEMA-1046DR, PA017-91014				
EDC GSD Special Districts-DSR's	83.516	SUPPL 0,1,2	9,473	2/13/95-	9,473	8,684
-Admin	83.516	SUPPL 0,1,2	379	2/13/95-	<u>379</u>	<u>379</u>
Total Disaster Assistance	83.516				389,883	185,593
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					----- 418,800	----- 218,726 -----
6. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
A. Direct:		EIN 1946000511A1				
1a. Community Partnership	93.194	C-H6SP03257A	1,655,861	09/30/90-12/31/95	135,399	91,748
1b. Sierra Nevada Rural Health Coalition	93.194	C-H4SP07619A	299,619	09/30/95-09/29/96	221,534	221,534
Total Community Ptrnship	93.194				----- 356,933	----- 313,282 -----
2. Rural Health Outreach	93.912	3-CSD000238A	429,888	9/1/94-9/1/97	282,969	282,968
B. Passed Through State Department of Community Services and Development						
1a. L.I.H.E.A.P.-ECIP	93.568	95BD-7017E	140,863	01/01/95-12/31/95	35,776	35,776
Program/Interest income	93.568	95BD-7017E		01/01/95-12/31/95	1,960	0
1b. L.I.H.E.A.P.-ECIP	93.568	95BD-7016E	85,312	01/01/95-12/31/95	62,587	62,587
1c. L.I.H.E.A.P.-WX	93.568	95BD-7017W	69,816	01/01/95-12/31/95	662	662
Program/Interest income	93.568	95BD-7017W		01/01/95-12/31/95	7,520	5,236
1d. L.I.H.E.A.P.-WX	93.568	95BD-7016W	65,169	01/01/95-12/31/95	63,738	63,738
Program/Interest income	93.568	95BD-7016W		01/01/95-12/31/95	2,700	7,508
Subcontractor for Amador-Tuolumne Community Action Agency						
1a. H.E.A.P.						
Administration	93.568	96B-8021	1,771	01/01/96-12/31/96	0	0
Assurance 16	93.568	96B-8021	25,896	01/01/96-12/31/96	3,961	3,961
WX	93.568	96B-8021	82,061	01/01/96-12/31/96	24,380	24,380
WPD	93.568	96B-8021	86,558	01/01/96-12/31/96	15,654	15,654
Program/Interest income	93.568	96B-8021		01/01/96-12/31/96	<u>3,719</u>	<u>0</u>
Total L.I.H.E.A.P.	93.568				222,657	219,502
2a. Community Services Block Grant	93.569	96F-1305	160,000	01/01/95-12/31/96	65,996	65,996

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
Program/Interest Income	93.569	96F-1305			2,128	313
2b. Community Services Block Grant	93.569	95F-1209	160,000	01/01/95-12/31/95	103,791	103,791
Program/Interest Income	93.569	95F-1209		01/01/95-12/31/95	<u>4,045</u>	<u>110</u>
Total Community Services Block Grant	93.569				175,960	170,210
3. Emergency Community Services Homeless Grant	93.572	95J-1011	4,040	07/01/95-06/30/96	4,040	4,040
C. Passed Through State Department of Aging						
1. Title VII, Elder Abuse Prevention	93.041	29-9596	3,244	07/01/95-06/30/96	1,391	1,391
2. Title VII, Part A-Long Term Care Ombudsman Services	93.042	29-9596	1,835	07/01/95-06/30/96	1,835	1,835
3. Title III, Part F Preventive Health Services	93.043	29-9596	10,769	07/01/95-06/30/96	10,010	10,010
4. Title III, Part B-Supportive Services and Senior Centers	93.044	29-9596	189,342	07/01/95-06/30/96	189,342	189,342
5a. Title III, Part C-Nutrition Services (C1)	93.045	29-9596	227,023	07/01/95-06/30/96	227,023	227,022
5b. Title III, Part C-Nutrition Services (C2)	93.045	29-9596	64,974	07/01/95-06/30/96	<u>64,974</u>	<u>64,973</u>
Total Title III, Part C Nutrition Services	93.045				291,997	291,995
6. Title III, Part D-In Home Services for Frail Older Individuals	93.046	29-9596	6,115	07/01/95-06/30/96	5,193	5,193
D. Passed Through State Department of Social Services						
1. CWS IVB FPSP	93.556	n/a	n/a	07/01/95-06/30/96	(18,938)	(18,938)
2a. Assistance Payments-- Maintenance Assistance	93.560	n/a	n/a	07/01/95-06/30/96	4,979,647	4,979,647
2b. Assistance Payments- Maintenance Assistance (Admin)	93.560	n/a	n/a	07/01/95-06/30/96	1,552,593	1,552,593
2c. Assistance Payments- IVA Child Care	93.560	n/a	n/a	07/01/95-06/30/96	<u>45,566</u>	<u>45,566</u>
Total Assistance Payments- Maintenance Assistance*	93.560				6,577,806	6,577,806
3. IVF JOBS	93.561	n/a	n/a	07/01/95-06/30/96	368,809	368,809

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
4a. Child Support Enforcement (Incentives)	93.563	n/a	n/a	07/01/95-06/30/96	497,895	497,895
4b. Child Support Enforcement-Admin (Supplemental FY 93/94)	93.563	n/a	n/a	07/01/93-06/30/94	123,626	123,626
4c. Child Support Enforcement-Admin	93.563	n/a	n/a	07/01/94-06/30/95	(9,418)	4,687
4d. Child Support Enforcement-Admin	93.563	n/a	n/a	07/01/95-06/30/96	<u>2,434,890</u>	<u>2,434,890</u>
Total Child Support Enforce- ment*	93.563				3,046,993	3,061,098
5. Child Welfare Services IVB	93.645	n/a	n/a	07/01/95-06/30/96	90,011	90,011
6a. Foster Care-Title IV-E	93.658	n/a	n/a	07/01/95-06/30/96	1,101,228	1,101,228
6b. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/95-06/30/96	765,861	765,861
6c. Foster Care-Title IV-E Trng	93.658	n/a	n/a	07/01/95-06/30/96	<u>26,256</u>	<u>26,256</u>
Total Foster Care Title IVE*	93.658				1,893,345	1,893,345
7a. Adoption Assistance	93.659	n/a	n/a	07/01/95-06/30/96	115,016	115,016
7b. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/95-06/30/96	45,351	45,351
7c. Adoption Assistance Trng	93.659	n/a	n/a	07/01/95-06/30/96	<u>6,977</u>	<u>6,977</u>
Total Adoption Assistance	93.659				167,344	167,344
8. Federal Prevention Grant	93.672	n/a	11,971	10/01/94-09/30/96	11,971	11,971
Interest Income				07/01/95-06/30/96	<u>577</u>	<u>577</u>
Total Federal Prevention Grant	93.672				12,548	12,548
9. Independent Living Skills	93.674	n/a	n/a	07/01/95-06/30/96	29,247	29,247
E. Passed Through State Department of Health Services						
1. AIDS Activity (STD)	93.118	95-22669	5,000	07/01/95-06/30/96	5,000	5,000
2a. Medical Assistance Program (CHDP)	93.778	n/a	n/a	07/01/95-06/30/96	35,924	35,924
2b. Medical Assistance Program (EPSDT)	93.778	n/a	n/a	07/01/95-06/30/96	8,993	8,993
2c. Medical Assistance Program -CCS)	93.778	n/a	n/a	07/01/95-06/30/96	40,741	40,741
2d. Medical Assistance Program - (County Bounty)	93.778			07/01/94-06/30/95	1,900	330
2e. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/95-06/30/96	694,597	694,597
2f. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/95-06/30/96	<u>142,537</u>	<u>142,537</u>
Total Medical Assistance Program*	93.778				924,692	923,122

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
3. HIV CARE	93.917	94-19874	209,678	07/01/95-03/31/96	208,631	208,631
HIV CARE	93.917	94-19874	209,678	04/01/96-03/31/97	<u>51,290</u>	<u>51,290</u>
Total HIV CARE	93.917				259,921	259,921
4a. Preventive Health Services Block Grant	93.991	n/a	7,414	10/01/94-9/30/95	1,854	1,854
4b. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/95-9/30/96	<u>5,481</u>	<u>5,481</u>
Total Preventive Health Services Block Grant	93.991				7,335	7,335
5a. Maternal & Child Health Block Grant (MCH)	93.994	95-22509	96,287	07/01/95-06/30/96	91,714	91,714
5b. CPO	93.994	95-22509	134,859	07/01/95-06/30/96	<u>107,187</u>	<u>107,187</u>
Total Maternal & Child Health Block Grant	93.994				198,901	198,901
F. Passed Through State Department of Mental Health						
1. McKinney Projects for Assistance in Transition from Homelessness	93.150	n/a	12,134	07/01/95-06/30/96	12,134	12,134
2. Substance Abuse & Mental Health Services Admin.	93.958	n/a	59,860	07/01/94-06/30/95 (carryforward)	0	16,450
G. Passed Through State Department of Alcohol and Drug Abuse Programs:						
1a. Medical Assistance Program	93.778	DMC 09-94	110,268	07/01/95-06/30/96	88,466	88,466
1b. Medical Assistance Program	93.778	DMC09-94	47,000	07/01/95-06/30/96	<u>41,924</u>	<u>41,924</u>
Total Medical Assistance*	93.778				130,390	130,390
2a. Substance Abuse Prevention and Treatment Block Grant	93.959	NNA0994	599,760	07/01/95-06/30/96	599,760	599,760
H. Passed Through Emergency Medical Services Authority						
1 EMS Data Collection System		EMS 4044	100,000	6/25/95-12/31/96	0	0
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					<u>15,847,625</u>	<u>15,824,051</u>

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
7. U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
A. Passed Through State Department of Housing and Community Development:						
1a. Lower Income Housing Assistance		SF 1903		7/1/95-6/30/96		
(Sec 8) Certificates-Admin	14.857	CA30-E151-002-0011	59,814		71,047	67,114
(Sec 8) Certificates-Project	14.857	CA30-E151-002-0011	431,476		<u>504,453</u>	<u>435,852</u>
Total Section 8 Rental Certificate Program	14.857				575,500	502,966
1b. Lower Income Housing Assistance		SF 1903		7/1/95-6/30/96		
(Sec 8) Vouchers Admin	14.855	CA30-V151-001-007	57,175		52,315	13,930
(Sec 8) Vouchers Project	14.855	CA30-V151-001-007	296,084		<u>382,174</u>	<u>240,289</u>
Total Section 8 Rental Voucher Program	14.855				434,489	254,219
2a. Community Development						
Block Grant/State's Program	14.228	93-EDBG-217	483,750	02/17/93-09/30/95	1,182	1,182
Interest on Advance and Program Income (Exp - returned to State)				07/01/95-06/30/96	145	6,857
2b. Community Development Block Grant/State's Program	14.228	89-EDBG-082	324,500	05/15/89-06/30/91	-	-
Program Income	14.228	89-EDBG-082		07/01/95-06/30/96	77,027	-
2c. Community Development Block Grant/State's Program	14.228	95-EDBG-345	35,000	08/01/95-08/01/96	35,000	35,000
2d. Community Development Block Grant (P&T)	14.228	94-STBG-845	21,000	12/01/94-12/31/95	7,300	7,300
2e. Community Development Block Grant (P&T)	14.228	95-STBG-956	31,600	12/26/95-6/30/97	4,650	4,650
2f. Community Development Block Grant Rehab	14.228	94-STBG-792	500,000	10/01/94-04/30/97	<u>456,725</u>	<u>456,725</u>
Total Community Development Block Grant/State's Program	14.228				582,029	511,714
B. Passed through State Department of Health Services						
1a. Housing Opportunities for People with Aids (HOPWA)	14.241	94-19874	722	07/01/95-03/31/96	243	566
	14.241	94-19874	722	04/01/96-06/30/97	0	0
C Passed through County of Sacramento						
1b. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance	14.241	ELD-01-97	23,303	1/1/96-12/31/96	<u>16,571</u>	<u>16,571</u>
Total HOPWA	14.241				16,814	17,137
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					<u>1,608,832</u>	<u>1,286,037</u>

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
8. U.S. DEPARTMENT OF INTERIOR						
A. Direct-Bureau of Land Management						
1. Payment In-Lieu of Taxes	n/a	n/a		07/01/95-06/30/96	29,271	29,271
TOTAL U.S. DEPARTMENT OF INTERIOR					29,271	29,271
9. U.S. DEPARTMENT OF JUSTICE						
A. Direct-Office of Community Oriented Policing Services						
1a. Public Safety and Community Policing Grants(COPS AHEAD) (ORI#CA00900A)	16.726	95CCWS0441	225,000	4/1/95-3/31/98	80,960	80,962
1b. Public Safety and Community Policing Grants (COPS MORE)	16.726	na	437,788	12/1/95-11/30/96	0	0
Total Public Safety and Community Policing Grants	16.726				80,960	80,962
B. Passed Through State Office of Criminal Justice Planning (See accompanying schedule of OCJP grants)						
1a. Juvenile Justice and Delinquency Prevention	16.540	JV94010090	100,000	10/1/94-9/30/95	27,661	27,661
1b. Juvenile Justice and Delinquency Prevention (Teen Court)	16.540	JV95020090	90,000	10/1/95-9/30/96	70,075	70,075
Total Juvenile Justice and Delinquency Prevention					97,736	97,736
2a. Anti-Drug Abuse Act of 1988	16.579	DC94020090	68,499	07/01/94-06/30/95	4,793	4,793
2b. Anti-Drug Abuse Act of 1988	16.579	DC95030090	187,359	07/01/95-06/30/96	150,229	150,229
2c. Anti-Drug Abuse Act of 1988 (Live Scan Terminal Project)	16.579	LS92010090	44,858	06/30/93-06/30/96	12,800	12,800
2d. Anti-Drug Abuse Act of 1988 (Marijuana Suppression)	16.579	MS95030090	234,358	07/01/95-06/30/96	234,358	234,358
Program Income	16.579	MS95030090		07/01/95-06/30/96	17,888	17,888
Total Anti-Drug Abuse Act of 1988	16.579				420,068	420,068
TOTAL U.S. DEPARTMENT OF JUSTICE					598,764	598,766

**COUNTY OF EL DORADO, CALIFORNIA
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
10 U.S. DEPARTMENT OF TRANSPORTATION						
A. Direct:						
1a. Airport Improvement Program	20.106	AIP 3-06-0188-06	1,250,365	6/94-	788,982	788,982
1b. Airport Improvement Program (final for FY 94/95)	20.106	AIP 3-06-0188-04	42,300	9/1/91-6/29/95	<u>230</u>	<u>230</u>
Total Airport Improvement Program	20.106				789,212	789,212
B. Passed Through State Department of Transportation						
1a. HES-Hazard Elimination	20.205	STPLNHG-5925(007)	77,000	11/94-no time limit	12,954	12,954
1b. HES-Hazard Elimination	20.205	STPLH-5925(008)	243,000	1/96-no time limit	67,660	67,660
1c. HES-Hazard Elimination	20.205	STPLHG-5925(009)	65,000	1/95-no time limit	60,126	60,126
1d. HBRR	20.205	BRLO 5925(015)	97,205	5/95-no time limit	0	0
1e. Federal Disaster Relief	20.205	ER-2828(001)	43,258	1/3/95-	16,728	16,728
1f. Federal Disaster Relief	20.205	ER-2828(002)	1,759,337	1/3/95-	1,189,661	1,189,661
1g. Federal Disaster Relief	20.205	ER-3012(001)	34,805	2/13/95-	34,805	34,805
1h. Congestion Mitigation and Air Quality Program (CMAQ)	20.205	CML-5925(016)	166,058	1/30/96-no time limit	<u>166,058</u>	<u>166,058</u>
Total Highway Planning/Con- struction Program *	20.205				1,547,992	1,547,992
C. Passed through State Office of Traffic Safety						
1 State and Comm. Highway Safety	20.600	AL9421	77,904	02/01/94-1/31/96	<u>27,183</u>	<u>27,183</u>
Comm Highway Safety	20.600					
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					2,364,387	2,364,387
11 CORPORATION FOR NATIONAL AND COMMUNITY SERVICE						
A. Passed Through California Conservation Corps						
1a. Americorps	94.006	95-5310-179	595,210	10/15/94-10/14/95	166,182	166,182
Program Income	94.006	95-5310-179		10/15/94-10/14/95	1,243	1,243
Program Income(cor FY 9495)	94.006	95-5310-179		10/15/94-10/14/95	(14,372)	(14,372)
1b. Americorps	94.006	95-5310-844	520,659	11/01/95-12/31/96	324,515	324,515
Program Income	94.006	95-5310-844		11/01/95-12/31/96	<u>33,383</u>	<u>33,383</u>
Total Americorps	94.006				510,951	510,951
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE					510,951	510,951
TOTAL FEDERAL FINANCIAL ASSISTANCE					30,893,198	30,344,169

* Represents major Federal Financial Assistance Program

COUNTY OF EL DORADO
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

NOTE A: SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE

General

The accompanying Schedule of Federal Financial Assistance presents the activity of all federal financial assistance programs of the County. Federal financial assistance received directly from federal agencies, as well as federal financial assistance passed through other government agencies, is included on the schedule.

Basis of Accounting

The accompanying Schedule of Federal Financial Assistance has been prepared on the modified accrual basis of accounting.

NOTE B: CDBG DIRECT LOANS

Loans funded through the Community Development Block Grant program, for which the federal government is at risk, carried a balance of \$19,003 for Economic Development and \$392,173 for Housing Rehabilitation as of June 30, 1996.

COUNTY OF EL DORADO, CALIFORNIA

**Statements of Costs Claimed and Accepted-
Office of Criminal Justice Planning Grants
For the Fiscal Year Ended June 30, 1996**

Program/Grant Number	Costs Claimed	Costs Accepted	Costs Questioned
FEDERAL FUNDS:			
1. Teen Court Project			
Grant #JV94010090			
(10/01/94-09/30/95 for 7/1/95-9/30/95)			
Personal Services	20,969	20,969	0
Operating Expenses	6,692	6,692	0
Equipment	0	0	0
Total Expenditures	27,661	27,661	0
2. Teen Court Project			
Grant #JV95020090			
(10/01/95-09/30/96 for 10/1/95-6/30/96)			
Personal Services	62,472	62,472	0
Operating Expenses	7,603	7,603	0
Equipment	0	0	0
Total Expenditures	70,075	70,075	0
3 West Slope Narcotic Task Force			
Grant #DC94020090			
(07/01/94-06/30/95 request #5)			
Personal Services	0	0	0
Operating Expenses	4,793	4,793	0
Equipment	0	0	0
Total Expenditures	4,793	4,793	0
4. El Dorado Narcotic Task Force			
Grant #DC95030090			
(07/01/95-06/30/96)			
Personal Services	65,971	65,971	0
Operating Expenses	84,258	84,258	0
Equipment	0	0	0
Total Expenditures	150,229	150,229	0

COUNTY OF EL DORADO, CALIFORNIA

Statements of Costs Claimed and Accepted-
Office of Criminal Justice Planning Grants
For the Fiscal Year Ended June 30, 1996

Program/Grant Number	Costs Claimed	Costs Accepted	Costs Questioned
5. Livescan Terminal Project			
Grant #LS92010090 (06/30/93-06/30/96)			
Personal Services	0	0	0
Operating Expenses	0	0	0
Equipment	12,800	12,800	0
Total Expenditures	12,800	12,800	0
6. Marijuana Suppression Program			
Grant #MS95030090 (07/01/95-06/30/96)			
Personal Services	201,842	201,842	0
Operating Expenses	32,516	32,516	0
Equipment	0	0	0
Total Expenditures	234,358	234,358	0
Program Income-Asset Forfeiture			
Personal Services	0	12,189	12,189
Operating Expenses	0	5,699	5,699
Total Expenditures-Program Income	0	17,888	17,888
TOTAL FEDERAL FUNDS	487,116	505,004	17,888
STATE FUNDS:			
7. Victim/Witness Assistance Program			
Grant #VW95160090 (07/01/95-06/30/96)			
Personal Services	93,055	93,055	0
Operating Expenses	2,876	2,876	0
Equipment	4,084	4,084	0
Total Expenditures	100,015	100,015	0
TOTAL STATE FUNDS	100,015	100,015	0
TOTAL OCJP EXPENDITURES FY 95/96	587,131	605,019	0

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 95F-1209 (CSBG)
For The Period Jan. 1, 1995 through Dec. 31, 1995

<i>Description</i>	<i>1/1/95 Through 6/30/95</i>	<i>7/1/95 Through 12/31/95</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	56,209	103,791	160,000
Interest/Program Income		110	110
Total Revenues	<u>56,209</u>	<u>103,901</u>	<u>160,110</u>
<u>Expenditures</u>			
Personnel Costs:			
Salaries & Wages	39,657	75,165	114,822
Fringe Benefits/Payroll Taxes	10,273	20,988	31,261
Sub-Total Personnel Costs	<u>49,930</u>	<u>96,153</u>	<u>146,083</u>
Non-Personnel Costs:			
Travel	993	714	1,707
Space Cost Rental	10	-10	0
Consumable Supplies	1,306	2,873	4,179
Lease/Purch Equip	340	432	772
Consultant Services	200	50	250
Other Costs	3,430	3,689	7,119
Sub-Total Non-Personnel Costs	<u>6,279</u>	<u>7,748</u>	<u>14,027</u>
Total Costs	<u><u>56,209</u></u>	<u><u>103,901</u></u>	<u><u>160,110</u></u>
Revenues over (under) costs			<u><u>0</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 95J-1011 (EHP)
For The Period July 1, 1995 through June 30, 1996

<i>Description</i>	<i>1/1/95 Through 6/30/95</i>	<i>7/1/95 Through 6/30/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	0	4,040	4,040
Interest/Program Income			0
Total Revenues	<u>0</u>	<u>4,040</u>	<u>4,040</u>
<u>Expenditures</u>			
Personnel Costs:			
Salaries & Wages	0	2,218	2,218
Fringe Benefits/Payroll Taxes	0	615	615
Sub-Total Personnel Costs	<u>0</u>	<u>2,833</u>	<u>2,833</u>
Non-Personnel Costs:			
Travel	0	0	0
Space Cost Rental	0	0	0
Consumable Supplies	0	1,171	1,171
Lease/Purch Equip	0	0	0
Consultant Services	0	0	0
Other Costs	0	36	36
Sub-Total Non-Personnel Costs	<u>0</u>	<u>1,207</u>	<u>1,207</u>
Total Costs	<u>0</u>	<u>4,040</u>	<u>4,040</u>
Revenues over (under) costs			<u>0</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 95BD-7016 (LIHEAP - ECIP)
For The Period Jan. 1, 1995 through Dec. 31, 1995

<i>Description</i>	<i>1/1/95 Through 6/30/95</i>	<i>7/1/95 Through 12/31/95</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	22,725	62,587	85,312
Interest/Program Income	0	0	0
Total Revenues	<u>22,725</u>	<u>62,587</u>	<u>85,312</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	575	606	1,181
Fringe Benefits	161	172	333
Facilities	0	0	0
Utilities	71	253	324
Equipment	23	139	162
Telephone - Communications	51	146	197
Travel	51	87	138
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	193	368	561
Office Supplies	527	450	977
Miscellaneous	76	130	206
Intake	707	299	1,006
Total Administration Costs	<u>2,435</u>	<u>2,650</u>	<u>5,085</u>
Program:			
Outreach	485	614	1,099
Client Needs Assessment	4,056	5,130	9,186
Client Ed/Counseling	2,912	3,684	6,596
Miscellaneous	0	0	0
Client Assistance	12,837	50,509	63,346
Total Program Costs	<u>20,290</u>	<u>59,937</u>	<u>80,227</u>
Total Costs	<u><u>22,725</u></u>	<u><u>62,587</u></u>	<u><u>85,312</u></u>
Revenues over (under) costs			<u><u>0</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 95BD-7017 (LIHEAP - ECIP)
For The Period Jan. 1, 1995 through Dec. 31, 1995

<i>Description</i>	<i>1/1/95 Through 6/30/95</i>	<i>7/1/95 Through 12/31/95</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	99,058	35,776	134,834
Interest/Program Income	0	0	0
Total Revenues	<u>99,058</u>	<u>35,776</u>	<u>134,834</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	1,087	829	1,916
Fringe Benefits	411	255	666
Facilities	0	0	0
Utilities	177	128	305
Equipment	15	139	154
Telephone - Communications	225	16	241
Travel	5	13	18
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	317	608	925
Office Supplies	773	15	788
Miscellaneous	183	89	272
Intake	1,286	530	1,816
Total Administration Costs	<u>4,479</u>	<u>2,622</u>	<u>7,101</u>
Program:			
Outreach	538	365	903
Client Needs Assessment	9,874	6,540	16,414
Client Ed/Counseling	3,228	2,129	5,357
Miscellaneous	0	0	0
Client Assistance	80,939	24,120	105,059
Total Program Costs	<u>94,579</u>	<u>33,154</u>	<u>127,733</u>
Total Costs	<u><u>99,058</u></u>	<u><u>35,776</u></u>	<u><u>134,834</u></u>
Revenues over (under) costs			<u><u>0</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 95BD-7016 (LIHEAP - WX)
For The Period Jan. 1, 1995 through Dec. 31, 1995

<i>Description</i>	<i>1/1/95 Through 6/30/95</i>	<i>7/1/95 Through 12/31/95</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	1,431	63,738	65,169
Interest/Program Income	0	7,508	7,508
Total Revenues	<u>1,431</u>	<u>71,246</u>	<u>72,677</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	420	545	965
Fringe Benefits	99	127	226
Facilities	0	0	0
Utilities	25	439	464
Equipment	0	0	0
Telephone - Communications	60	114	174
Travel	0	8	8
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	147	281	428
Office Supplies	64	88	152
Miscellaneous	2	3	5
Intake	47	380	427
Total Administration Costs	<u>864</u>	<u>1,985</u>	<u>2,849</u>
Program:			
Outreach	31	1,533	1,564
Client Needs Assessment	31	1,533	1,564
Client Ed/Counseling	31	1,533	1,564
Dwelling Assessment	101	4,981	5,082
Equipment - Small Tools	52	-28	24
WX Materials	412	18,118	18,530
Labor	818	39,928	40,746
Travel/Transportation	0	714	714
Maintenance & Repair	0	40	40
Total Program Costs	<u>1,476</u>	<u>68,352</u>	<u>69,828</u>
Total Costs	<u><u>2,340</u></u>	<u><u>70,337</u></u>	<u><u>72,677</u></u>
Revenues over (under) costs			<u><u>0</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 95C-8015 (DOE - WX)
For The Period April 1, 1995 through March 31, 1996

<i>Description</i>	<i>4/1/95 Through 6/30/95</i>	<i>7/1/95 Through 3/31/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	0	38,950	38,950
Interest/Program Income	0	0	0
Total Revenues	<u>0</u>	<u>38,950</u>	<u>38,950</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	240	858	1,098
Fringe Benefits	63	200	263
Facilities	0	0	0
Utilities	0	170	170
Equipment	0	0	0
Telephone - Communications	0	22	22
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	13	154	167
Office Supplies	0	15	15
Miscellaneous	3	0	3
Total Administration Costs	<u>319</u>	<u>1,419</u>	<u>1,738</u>
Program:			
Audit Costs	0	0	0
Public Liability Insurance	12	155	167
Weatherization Materials	0	10,235	10,235
Labor	0	21,570	21,570
Outreach	0	929	929
Intake	0	929	929
Client Education/Counseling	0	929	929
Assessment	0	2,389	2,389
Equipment - Small Tools	0	26	26
Travel/Transportation	0	38	38
Maintenance & Repair	0	0	0
Total Program Costs	<u>12</u>	<u>37,200</u>	<u>37,212</u>
Total Costs	<u><u>331</u></u>	<u><u>38,619</u></u>	<u><u>38,950</u></u>
Revenues over (under) costs			<u><u>0</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 95BD-7017 (LIHEAP - WX)
For The Period Jan. 1, 1995 through Dec. 31, 1995

<i>Description</i>	<i>1/1/95 Through 6/30/95</i>	<i>7/1/95 Through 12/31/95</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	69,154	662	69,816
Interest/Program Income	0	5,236	5,236
Total Revenues	<u>69,154</u>	<u>5,898</u>	<u>75,052</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	997	695	1,692
Fringe Benefits	269	160	429
Facilities	0	0	0
Utilities	306	9	315
Equipment	0	36	36
Telephone - Communications	183	27	210
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	316	301	617
Office Supplies	204	-175	29
Miscellaneous	24	3	27
Intake	623	0	623
Total Administration Costs	<u>2,922</u>	<u>1,056</u>	<u>3,978</u>
Program:			
Outreach	1,362	282	1,644
Client Needs Assessment	1,363	281	1,644
Client Ed/Counseling	1,363	281	1,644
Dwelling Assessment	4,542	939	5,481
Equipment - Small Tools	199	-148	51
WX Materials	16,963	448	17,411
Labor	35,119	7,259	42,378
Travel/Transportation	141	260	401
Maintenance & Repair	283	106	389
Miscellaneous	29	2	31
Total Program Costs	<u>61,364</u>	<u>9,710</u>	<u>71,074</u>
Total Costs	<u><u>64,286</u></u>	<u><u>10,766</u></u>	<u><u>75,052</u></u>
Revenues over (under) costs			<u><u>0</u></u>

County of El Dorado, California
 Supplemental Summary of Measure Credit Values Installed
 CSD Contract No. 95BD-7016 (WX Alpine County)
 For The Period Jan. 1, 1995 through Dec. 31, 1995

#	Description	1/95-6/95			7/95-12/95			Rate	1/95-6/95	7/95-12/95	Total
		#D	UM	R	#D	UM	R				
95BD-7016											
1.	Outreach	1			58		25	25.00	1,450.00	1,475.00	
2.	Needs Assessment	1			58		25	25.00	1,450.00	1,475.00	
3.	Non-Blower Door Assessment (with attic)	0			22		50	0.00	1,100.00	1,100.00	
4.	Non-Blower Door Assessment (w/o attic)	1			22		35	35.00	770.00	805.00	
5.	Client Education (Unweatherized)	1			58		40	40.00	2,320.00	2,360.00	
6.	Client Education (Previously weatherized)	0			0		25	0.00	0.00	0.00	
7.	Safety Check of Combustion Appliances (Pre)	1			26		45	45.00	1,260.00	1,305.00	
8.	Safety Check of Combustion Appliances (Post)	0			21		35	0.00	735.00	735.00	
9.	Blower Door Test	0			14		60	0.00	840.00	840.00	
10.	Duct Leakage (Pre-Test)	0			9		35	0.00	315.00	315.00	
11.	Duct Leakage Post-Test	0			6		25	0.00	150.00	150.00	
MANDATORY MEASURES											
1.	Comb App Safety Hazard Repair/Replace	1	227.5	139.9	20	1697.5	872.73				
2.	Glass Replacement	0	0	0	15	770	150.3	367.40	2,570.23	2,937.63	
3.	Duct and Register Repair/Replacement	0	0	0	15	770	150.3	0.00	920.30	920.30	
4.	Minor Envelope Repair	1	367.5	180.1	58	8137.5	4817.1	547.60	12,954.60	13,502.20	
5.	Evap Cooler/A/C Vent Cover, Per Cover	0	0	0	8	8	0	53	0.00	424.00	
6.	Attic Venting	0	0	0	0	0	0	0.00	0.00	0.00	
7.	a. Ceiling Insulation R11	0	0	0	2	224	0	0.32	0.00	71.68	
	b. Kneewall Insulation R11	0	0	0	0	0	0	0.42	0.00	0.00	
	c. Ceiling Insulation R19	0	0	0	4	3664	0	0.42	0.00	1,538.88	
	d. Kneewall Insulation R19	0	0	0	0	0	0	0.48	0.00	0.00	
	e. Ceiling Insulation R30	0	0	0	3	3472	0	0.48	0.00	1,666.56	
	f. Ceiling Insulation R38	0	0	0	0	0	0	0.55	0.00	0.00	
8.	Low-Flow Showerhead, Per Showerhead	1	1	0	46	54	0	21	21.00	1,134.00	
9.	Hot Water Faucet Restrictor, Per Device	1	2	0	49	97	0	6.4	12.80	620.80	
10.	Door Weath/Strip, Per Hinged Ent Door	1	1	0	47	76	0	32	32.00	2,432.00	
11.	Water Heater Blanket, Per Blanket	1	1	0	22	22	0	27.00	594.00	621.00	
12.	Water Heater Pipe Wrap	1	6	0	30	214	0	1.6	9.60	342.40	
13.	Duct Wrap	0	0	0	2	50	0	2.15	0.00	107.50	
14.	Switch/Outlet Gaskets, Per Dwelling	1			54			26.5	26.50	1,431.00	
15.	Caulking, Per Dwelling	1	52.5	12.5	54	1662.5	509.5	65.00	2,172.00	2,237.00	
16.	Nonodor Weatherstripping	0	0	0	11	122	0	1.6	0.00	195.20	
OPTIONAL MEASURES											
1.	Ceiling Fans, Per Dwelling	0	0	0	27	1960	2095.8	0.00	4,055.80	4,055.80	
2.	Evaporative Cooler Repair	0	0	0	8	122.5	96.7	0.00	221.20	221.20	
3.	Filter Rep for A/C or Furn, Filters Only	0			2			16	0.00	32.00	
4.	Filter Rep for A/C or Furn, Filters + Rep Sig	0			13			21	0.00	273.00	
5.	Floor Foundation Venting	0	0	0	0	0	0	0.00	0.00	0.00	
6.	Floor Insulation (+36") Clearance	0	0	0	0	0	0	0.64	0.00	0.00	
7.	Floor Insulation (-36") Clearance	0	0	0	1	360	0	0.74	0.00	266.40	
8.	Electric Water Heater Timer, Per Timer	0	0	0	12	12	0	90	0.00	1,080.00	
9.	Setback Thermostat, Per Dwelling	0			1			127	0.00	127.00	
10.	Shadescreen	0	0	0	19	1129	0	2.65	0.00	2,991.85	
11.	Shutters	0	0	0	0	0	0	4.8	0.00	0.00	
12.	a. Storm Window Operable (Vinyl)	0	0	0	17	883	0	4.8	0.00	4,238.40	
	b. " " Operable (Polycarb)	0	0	0	0	0	0	5.25	0.00	0.00	
	c. " " Operable (Glass)	0	0	0	0	0	0	6.9	0.00	0.00	
	d. " " Fixed	0	0	0	17	1445	0	2.4	0.00	3,468.00	
13.	Tinted Film	0	0	0	0	0	0	2.65	0.00	0.00	
14.	Wall Insulation	0	0	0	0	0	0	0.85	0.00	0.00	
15.	Wood Fueled Space Heater, Per Dwelling	0	0	0	0	0	0	0.00	0.00	0.00	
16.	Vented Heating Source Replacement	0	0	0	3	455	1862.06	0.00	2,317.08	2,317.08	
17.	Heating Source Repair, Per Dwelling	0	0	0	1	105	12.7	0.00	117.70	117.70	
18.	Air Conditioning Unit Repair, Per Dwelling	0	0	0	0	0	0	0.00	0.00	0.00	
19.	Range - Gas (Safety Hazard Repair/Repl. Or)	0	0	0	1	105	113	0.00	218.00	218.00	
20.	Water Heater - Gas (Repair/Replace), Per D	0	0	0	1	175	172.2	0.00	347.20	347.20	
21.	Carbon Monoxide Detectors, Per Dwelling	1	35	42.2	43	1417.5	1844.6	77.20	3,262.10	3,339.30	
	Mileage		142			2891		0.53	75.26	1,532.23	
	Homes	1			58						
	Materials	411.77			18118.19						

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County of El Dorado, California
 Supplemental Summary of Measure Credit Values Installed
 CSD Contract No. 95BD-7017 (WX El Dorado County)
 For The Period Jan. 1, 1995 through Dec. 31, 1995

#	Description	1/95-6/95			7/95-12/95			Rate	1/95-6/95	7/95-12/95	Total
		#D	UM	R	#D	UM	R				
1.	Outreach	58			0			25	1,450.00	0.00	1,450.00
2.	Needs Assessment	58			0			25	1,450.00	0.00	1,450.00
3.	Non-Blower Door Assessment (with attic)	22			0			50	1,100.00	0.00	1,100.00
4.	Non-Blower Door Assessment (w/o attic)	24			0			35	840.00	0.00	840.00
5.	Client Education (Unweatherized)	58			0			40	2,320.00	0.00	2,320.00
6.	Client Education (Previously weatherized)	0			0			25	0.00	0.00	0.00
7.	Safety Check of Combustion Appliances (Pre	29			0			45	1,305.00	0.00	1,305.00
8.	Safety Check of Combustion Appliances (Post	10			0			35	350.00	0.00	350.00
9.	Blower Door Test	12			0			60	720.00	0.00	720.00
10.	Duct Leakage (Pre-Test)	8			0			35	280.00	0.00	280.00
11.	Duct Leakage Post-Test	1			0			25	25.00	0.00	25.00
MANDATORY MEASURES											
1.	Comb App Safety Hazard Repair/Replace										
2.	Glass Replacement	19	1837.5	645.97	0	0	0		2,483.47	0.00	2,483.47
3.	Duct and Register Repair/Replacement	19	1680	306	0	0	0		1,986.00	0.00	1,986.00
4.	Minor Envelope Repair	58	11985	4570.04	0	0	0		16,555.04	0.00	16,555.04
5.	Evap Cooler/A/C Vent Cover, Per Cover	11	11		0	0		53	583.00	0.00	583.00
6.	Attic Venting	0	0	0	0	0	0		0.00	0.00	0.00
7.	a. Ceiling Insulation R11	0	0		0	0		0.32	0.00	0.00	0.00
	b. Knee wall Insulation R11	0	0		0	0		0.42	0.00	0.00	0.00
	c. Ceiling Insulation R19	5	7025		0	0		0.42	2,950.50	0.00	2,950.50
	d. Knee wall Insulation R19	0	0		0	0		0.48	0.00	0.00	0.00
	e. Ceiling Insulation R30	3	1846		0	0		0.48	886.08	0.00	886.08
	f. Ceiling Insulation R38	0	0		0	0		0.55	0.00	0.00	0.00
8.	Low-Flow Showerhead, Per Showerhead	52	66		0	0		21	1,386.00	0.00	1,386.00
9.	Hot Water Faucet Restrictor, Per Device	55	115		0	0		6.4	736.00	0.00	736.00
10.	Door Weath/Strip, Per Hinged Ent Door	55	100		0	0		32	3,200.00	0.00	3,200.00
11.	Water Heater Blanket, Per Blanket	22	22		0	0		27	594.00	0.00	594.00
12.	Water Heater Pipe Wrap	35	302		0	0		1.6	483.20	0.00	483.20
13.	Duct Wrap	0	0		0	0		2.15	0.00	0.00	0.00
14.	Switch/Outlet Gaskets, Per Dwelling	57						26.5	1,510.50	0.00	1,510.50
15.	Caulking, Per Dwelling	58	2467.5	557.8	0	0	0		3,025.30	0.00	3,025.30
16.	Nondoor Weatherstripping	13	131		0	0		1.6	209.60	0.00	209.60
OPTIONAL MEASURES											
1.	Ceiling Fans, Per Dwelling	42	2940	3204.8	6	420	447.6		6,144.80	867.60	7,012.40
2.	Evaporative Cooler Repair	9	350	180.3	0	0	0		530.30	0.00	530.30
3.	Filter Rep for A/C or Furn, Filters Only	0			0			16	0.00	0.00	0.00
4.	Filter Rep for A/C or Furn, Filters + Rep Sig	22			0			21	462.00	0.00	462.00
5.	Floor Foundation Venting	0	0	0	0	0	0		0.00	0.00	0.00
6.	Floor Insulation (+36") Clearance	1	1200		0	0		0.64	768.00	0.00	768.00
7.	Floor Insulation (-36") Clearance	0	0		0	0		0.74	0.00	0.00	0.00
8.	Electric Water Heater Timer, Per Timer	8	8		0	0		90	720.00	0.00	720.00
9.	Setback Thermostat, Per Dwelling	0			0			127	0.00	0.00	0.00
10.	Shadescreen	15	823		0	0		2.65	2,180.95	0.00	2,180.95
11.	Shutters	0	0		0	0		4.8	0.00	0.00	0.00
12.	a. Storm Window Operable (Vinyl)	19	1377		0	0		4.8	6,609.60	0.00	6,609.60
	b. " " Operable (Polycarb)	0	0		0	0		5.25	0.00	0.00	0.00
	c. " " Operable (Glass)	0	0		0	0		6.9	0.00	0.00	0.00
	d. " " Fixed	18	778		0	0		2.4	1,867.20	0.00	1,867.20
13.	Tinted Film	0	0		0	0		2.65	0.00	0.00	0.00
14.	Wall Insulation	0	0		0	0		0.85	0.00	0.00	0.00
15.	Wood Fueled Space Heater, Per Dwelling	0	0	0	0	0	0		0.00	0.00	0.00
16.	Vented Heating Source Replacement	1	175	26.03	0	0	0		201.03	0.00	201.03
17.	Heating Source Repair, Per Dwelling	3	140	75.87	0	0	0		215.87	0.00	215.87
18.	Air Conditioning Unit Repair, Per Dwelling	0	0	0	0	0	0		0.00	0.00	0.00
19.	Range - Gas (Safety Hazard Repair/Repl. Or	0	0	0	0	0	0		0.00	0.00	0.00
20.	Water Heater - Gas (Repair/Replace), Per D	0	0	0	0	0	0		0.00	0.00	0.00
21.	Carbon Monoxide Detectors, Per Dwelling	33	1172.5	1381.8	0	0	0		2,554.30	0.00	2,554.30
	Mileage		890			0		0.53	471.70	0.00	471.70
	Homes	71			6						
	Materials	16962.79			447.6				69,154.44	867.60	70,022.04

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 96F-1305 (CSBG)
For The Period Jan. 1, 1996 through June 30, 1996

<i>Description</i>	<i>1/1/96 Through 6/30/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	65,996	65,996
Interest/Program Income		0
Total Revenues	<u>65,996</u>	<u>65,996</u>
<u>Expenditures</u>		
Personnel Costs:		
Salaries & Wages	47,803	47,803
Fringe Benefits/Payroll Taxes	16,529	16,529
Sub-Total Personnel Costs	<u>64,332</u>	<u>64,332</u>
Non-Personnel Costs:		
Travel	262	262
Space Cost Rental	0	0
Consumable Supplies	1,139	1,139
Lease/Purch Equip	0	0
Consultant Services	96	96
Other Costs	167	167
Sub-Total Non-Personnel Costs	<u>1,664</u>	<u>1,664</u>
Total Costs	<u>65,996</u>	<u>65,996</u>
Revenues over (under) costs		<u>0</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 96C-9022 (DOE - WX)
For The Period January 1, 1996 through June 30, 1996

<i>Description</i>	<i>1/1/96 Through 6/30/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	0	0
Interest/Program Income	0	0
Total Revenues	<u>0</u>	<u>0</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	0	0
Fringe Benefits	0	0
Facilities	0	0
Utilities	0	0
Equipment	0	0
Telephone - Communications	0	0
Travel	0	0
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	0	0
Office Supplies	0	0
Miscellaneous	0	0
Total Administration Costs	<u>0</u>	<u>0</u>
Program:		
Audit Costs	0	0
Public Liability Insurance	0	0
Weatherization Materials	0	0
Labor	0	0
Outreach	0	0
Intake	0	0
Client Education/Counseling	0	0
Assessment	0	0
Equipment - Small Tools	0	0
Travel/Transportation	0	0
Maintenance & Repair	0	0
Total Program Costs	<u>0</u>	<u>0</u>
Total Costs	<u>0</u>	<u>0</u>
Revenues over (under) costs		<u>0</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 96B-8021 (HEAP Administration)
For The Period January 1, 1996 through June 30, 1996

<i>Description</i>	<i>1/1/96 Through 6/30/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	0	0
Interest/Program Income	0	0
Total Revenues	<u>0</u>	<u>0</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	0	0
Fringe Benefits	0	0
Facilities	0	0
Utilities	0	0
Equipment	0	0
Communications	0	0
Travel	0	0
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	0	0
Office Supplies	0	0
Miscellaneous	0	0
Intake	0	0
Total Administration Costs	<u>0</u>	<u>0</u>
Total Costs	<u>0</u>	<u>0</u>
Revenues over (under) costs		<u>0</u>

County of El Dorado, California
 Supplemental Statement of Revenues and Expenditures
 CSD Contract No. 95B-7021 (Assurance 16)
 For The Period Jan. 1, 1996 through June 30, 1996

<i>Description</i>	<i>1/1/96 Through 6/30/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	3,961	0
Interest/Program Income	0	0
Total Revenues	<u>3,961</u>	<u>0</u>
<u>Expenditures</u>		
<i>Administration:</i>		
Salaries & Wages	104	104
Fringe Benefits	20	20
Facilities	0	0
Utilities	186	186
Equipment	0	0
Telephone - Communications	18	18
Travel	16	16
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	71	71
Office Supplies	50	50
Miscellaneous	76	76
Intake	312	312
Total Administration Costs	<u>853</u>	<u>0</u>
<i>Program:</i>		
Coordination w/Utility Companies	621	621
Client Needs Assessment	1,865	1,865
Conservation Education	311	311
Budget Counseling	311	311
Total Program Costs	<u>3,108</u>	<u>0</u>
Total Costs	<u>3,961</u>	<u>0</u>
Revenues over (under) costs		<u>0</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 96B-8021 (Wood/Propane/Oil)
For The Period Jan. 1, 1996 through June 30, 1996

<i>Description</i>	<i>1/1/96 Through 6/30/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	15,654	0
Interest/Program Income	0	0
Total Revenues	<u>15,654</u>	<u>0</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	251	0
Fringe Benefits	63	0
Facilities	0	0
Utilities	94	0
Equipment	0	0
Telephone - Communications	18	0
Travel	0	0
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	190	0
Office Supplies	71	0
Miscellaneous	77	0
Intake	1,815	0
Total Administration Costs	<u>2,579</u>	<u>0</u>
Program:		
Wood Payments	3,277	0
Propane Payments	9,798	0
Oil Payments	0	0
Other	0	0
Total Program Costs	<u>13,075</u>	<u>0</u>
Total Costs	<u>15,654</u>	<u>0</u>
Revenues over (under) costs		<u>0</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 96B-8021 (LIHEAP - WX)
For The Period Jan. 1, 1996 through June 30, 1996

<i>Description</i>	<i>1/1/96 Through 6/30/96</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	24,380	24,380
Interest/Program Income	0	0
Total Revenues	<u>24,380</u>	<u>0</u> <u>24,380</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	364	364
Fringe Benefits	100	100
Facilities	0	0
Utilities	239	239
Equipment	0	0
Telephone - Communications	75	75
Travel	0	0
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	220	220
Office Supplies	32	32
Miscellaneous	15	15
Intake	374	374
Total Administration Costs	<u>1,419</u>	<u>0</u> <u>1,419</u>
Program:		
Outreach	296	296
Dwelling Assessment	1,181	1,181
Equipment - Small Tools	37	37
WX Materials	4,753	4,753
Labor	11,506	11,506
Travel/Transportation	64	64
Maintenance & Repair	0	0
Total Program Costs	<u>17,837</u>	<u>0</u> <u>17,837</u>
Total Costs	<u>19,256</u>	<u>0</u> <u>19,256</u>
Revenues over (under) costs		<u>5,124</u>

Board of Supervisors
County of El Dorado
Placerville, California

INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
STRUCTURE BASED ON AN AUDIT OF
GENERAL-PURPOSE FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1996, and have issued our report thereon dated February 18, 1997. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128. *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

The management of County of El Dorado is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, and that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the general-purpose financial statements in accordance with generally accepted accounting principles. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

In planning and performing our audit of the general-purpose financial statements of County of El Dorado, California, for the year ended June 30, 1996, we obtained an understanding of the internal control structure. With respect to the internal control structure, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements and not to provide an opinion on the internal control structure. Accordingly, we do not express such an opinion..

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that errors or irregularities in amounts that would be material in relation to the general-purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of El Dorado County, California, on page 42.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

March 7, 1997

Board of Supervisors
County of El Dorado
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON INTERNAL
CONTROL STRUCTURE USED IN ADMINISTERING
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1996, and have issued our report thereon dated February 18, 1997. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets. We have also audited the compliance of County of El Dorado, California with requirements applicable to major federal financial assistance programs and have issued our report thereon dated March 7, 1997.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement and whether County of El Dorado, California complied with laws and regulations, noncompliance with which would be material to a major federal financial assistance program.

In planning and performing our audit of the general-purpose financial statements of County of El Dorado for the year ended June 30, 1996, we considered its internal control structure in order to determine our auditing procedures for the purpose of expressing our opinion on the general-purpose financial statements of County of El Dorado, California, and on its compliance with requirements applicable to major programs and to report on the internal control structure in accordance with OMB Circular A-128. This report addresses our consideration of internal control structure policies and procedures relevant to compliance with requirements applicable to federal financial assistance programs. We have addressed internal control structure policies and procedures relevant to our audit of the general-purpose financial statements in a separate report dated March 7, 1997.

The management of County of El Dorado is responsible for establishing and maintaining an internal control structure. In fulfilling this responsibility, estimates and judgments by management are required to assess the expected benefits and related costs of internal control structure policies and procedures. The objectives of an internal control structure are to provide management with reasonable, but not absolute, assurance that assets are safeguarded against loss from unauthorized use or disposition, that transactions are executed in accordance with management's authorization and recorded properly to permit the preparation of the general-purpose financial statements in accordance with generally accepted accounting principles, and that federal financial assistance programs are managed in compliance with applicable laws and regulations. Because of inherent limitations in any internal control structure, errors or irregularities may nevertheless occur and not be detected. Also, projection of any evaluation of the structure to future periods is subject to the risk that procedures may become inadequate because of changes in conditions or that the effectiveness of the design and operation of policies and procedures may deteriorate.

For the purpose of this report, we have classified the significant internal control structure policies and procedures in the following categories:

Accounting Application

- Cash and investments
- Revenue, receivables, and receipts -- government funds
- Expenditures for goods and services and accounts payable
- Payroll and related liabilities
- Grant and similar programs

General Requirements

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative Requirements

Specific Requirements

- Types of services allowed or unallowed
- Eligibility
- Matching, level of effort, or earmarking
- Reporting
- Special tests and provisions
- Monitoring subrecipients
- Cost allocation
- Claims for advances and reimbursements
- Amounts claimed or used for matching

For all of the internal control structure categories listed above, we obtained an understanding of the design of relevant policies and procedures and whether they have been placed in operation, and we assessed control risk.

During the year ended June 30, 1996, County of El Dorado expended 72.5 percent of its total federal financial assistance under major federal financial assistance programs.

We performed tests of controls, as required by OMB Circular A-128, to evaluate the effectiveness of the design and operation of internal control structure policies and procedures that we considered relevant to preventing or detecting material noncompliance with specific requirements, general requirements, and requirements governing claims for advances and reimbursements and amounts claimed or used for matching that are applicable to each of the County of El Dorado, California's major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance. Our procedures were less in scope than would be necessary to render an opinion on these internal control structure policies and procedures. Accordingly, we do not express such an opinion.

Our consideration of the internal control structure would not necessarily disclose all matters in the internal control structure that might be material weaknesses under standards established by the American Institute of Certified Public Accountants. A material weakness is a reportable condition in which the design or operation of one or more of the internal control structure elements does not reduce to a relatively low level the risk that noncompliance with laws and regulations that would be material to a federal financial assistance program may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control structure and its operation that we consider to be material weaknesses as defined above.

However, we noted certain matters involving the internal control structure and its operation that we have reported to the management of El Dorado County, California, on page 42.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

Certified Public Accountants

Placerville, California

March 7, 1997

Board of Supervisors
County of El Dorado
Placerville, California

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
BASED ON AN AUDIT OF GENERAL-PURPOSE
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1996, and have issued our report thereon dated February 18, 1997. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We conducted our audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, issued by the Comptroller General of the United States, and the provisions of Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*. Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether the general-purpose financial statements are free of material misstatement.

Compliance with laws, regulations, contracts, and grants applicable to County of El Dorado, California, is the responsibility of County of El Dorado, California's management. As part of obtaining reasonable assurance about whether the general-purpose financial statements are free of material misstatement, we performed tests of County of El Dorado, California's compliance with certain laws, regulations, contracts, and grants. However, the objective of our audit of the general-purpose financial statements was not to provide an opinion on overall compliance with such provisions. Accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of non-compliance that are required to be reported herein under *Government Auditing Standards*.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

March 7, 1997

Board of Supervisors
County of El Dorado
Placerville, California

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH
SPECIFIC REQUIREMENTS APPLICABLE TO MAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAMS**

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1996, and have issued our report thereon dated February 18, 1997. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We have also audited the County of El Dorado, California's compliance with the requirements governing types of service allowed or not allowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; cost allocation; special tests and provisions, if any; monitoring subrecipients; and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs, which are identified in the accompanying Schedule of Federal Financial Assistance, for the year ended June 30, 1996. The management of the County of El Dorado is responsible for the County of El Dorado's compliance with those requirements. Our responsibility is to express an opinion on compliance with those requirements based on our audit. Special tests and procedures for each major program include the following:

Child Support Enforcement Grant:

1. Determined that the County has attempted to establish the paternity of any child for whom there is an assignment of rights under Title IV-A or IV-E or for whom there is an application for services.
2. Determined that the County has attempted to locate absent parents through the establishment and utilization of locator services, provided it has established measures to safeguard information transmitted and received.
3. Determined that application has been made to the Courts to establish obligations for any child for whom there is an assignment of rights or for whom an application for services has been made.
4. Determined that the County has attempted to enforce support obligations by identifying and contacting obligors and enforcing delinquent obligations.
5. Determined that the County has distributed child support collections as prescribed.
6. Determined that the County has procedures in effect for the separation of cash handling and accounting functions.

Medical Assistance Program:

1. Reviewed the funding arrangements between the State and County to determine whether Federal fiscal sanctions and disallowances have been imposed and the extent to which they have been passed on to the County.
2. Determined that medicaid eligibility for recipients is done as prescribed.

Special Supplemental Food Programs:

1. Reviewed procedures for determining participant eligibility and examined records for selected participants and determined the prescribed procedures are being followed.
2. Ascertained nutritional risk determinations are made only by persons meeting the definition of "Competent Professional Authority".
3. Reviewed County's procedures for preparing and submitting its monthly claim and verified entries on selected claims to the supporting documentation.

Foster Care:

1. Reviewed and tested expenditures on the third quarter Administrative Expense Claim for fiscal year ended June 30, 1996, to ensure that expenditures are made for allowable purposes.
2. Reviewed the control system and tested case files to ensure that payments are made on behalf of eligible clients.

Assistance Payments:

1. Reviewed and tested expenditures on the third quarter Administrative Expense Claim for fiscal year ended June 30, 1996, to ensure that expenditures are made for allowable purposes.
2. Reviewed the control system and tested case files to ensure that payments are made on behalf of eligible clients.

Department of Transportation Disaster Relief:

1. Reviewed and tested expenditures for the fiscal year ended June 30, 1996 to ensure that expenditures are made for allowable purposes.
2. Reviewed the systems for monitoring and controlling contract time.
3. Review selected projects and determine whether the correct participating percentages have been claimed.

We conducted our audit of compliance with those requirements in accordance with generally accepted auditing standards; Government Auditing Standards, issued by the Comptroller General of the United States; and Office of Management and Budget (OMB) Circular A-128, "Audits of State and Local Governments". Those standards and OMB Circular A-128 require that we plan and perform the audit to obtain reasonable assurance about whether material noncompliance with the requirements referred to above occurred. An audit includes examining, on a test basis, evidence about County of El Dorado, California's compliance with those requirements. We believe that our audit provides a reasonable basis for our opinion.

The results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described on pages 47 through 49. We considered these instances of noncompliance in forming our opinion on compliance, which is expressed in the following paragraph.

In our opinion, County of El Dorado, California, complied in all material respects, with the requirements governing types of services allowed or unallowed; eligibility; matching, level of effort, or earmarking; reporting; claims for advances and reimbursements; special tests and provisions, and amounts claimed or used for matching that are applicable to each of its major federal financial assistance programs for the year ended June 30, 1996.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

March 7, 1997

Board of Supervisors
County of El Dorado
Placerville, California

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH THE GENERAL REQUIREMENTS APPLICABLE TO
FEDERAL FINANCIAL ASSISTANCE PROGRAMS

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1996, and have issued our report thereon dated February 18, 1997. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

We have applied procedures to test County of El Dorado, California's compliance with the following requirements applicable to each of its federal financial assistance programs, which are identified in the Schedule of Federal Financial Assistance, for the year ended June 30, 1996.

- Political activity
- Davis-Bacon Act
- Civil rights
- Cash management
- Relocation assistance and real property acquisition
- Federal financial reports
- Allowable costs/cost principles
- Drug-free Workplace Act
- Administrative Requirements

Our procedures were limited to the applicable procedures described in the Office of Management and Budget's *Compliance Supplement for Single Audits of State and Local Governments*. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on County of El Dorado, California's compliance with the requirements listed in the preceding paragraph. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the second paragraph of this report. With respect to items not tested, nothing came to our attention that caused us to believe that County of El Dorado, California had not complied, in all material respects, with those requirements. However, the results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described on pages 47 through 49.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

March 7, 1997

Board of Supervisors
County of El Dorado
Placerville, California

INDEPENDENT AUDITORS' REPORT ON COMPLIANCE
WITH SPECIFIC REQUIREMENTS APPLICABLE TO NONMAJOR
FEDERAL FINANCIAL ASSISTANCE PROGRAM TRANSACTIONS

We have audited the general-purpose financial statements of County of El Dorado, California, as of and for the year ended June 30, 1996, and have issued our report thereon dated February 18, 1997. In our report, our opinion was qualified because we were unable to satisfy ourselves as to the cost of amounts recorded as fixed assets.

In connection with our audits of the general-purpose financial statements of County of El Dorado, California, and with our consideration of the County of El Dorado, California's internal control structure used to administer federal financial assistance programs, as required by Office of Management and Budget (OMB) Circular A-128, *Audits of State and Local Governments*, we selected certain transactions applicable to certain nonmajor federal financial assistance programs for the year ended June 30, 1996.

As required by OMB Circular A-128, we have performed auditing procedures to test compliance with the requirements governing types of services allowed or unallowed and eligibility that are applicable to those transactions. Our procedures were substantially less in scope than an audit, the objective of which is the expression of an opinion on the County of El Dorado, California's compliance with these requirements. Accordingly, we do not express such an opinion.

With respect to the items tested, the results of those procedures disclosed no material instances of noncompliance with the requirements listed in the preceding paragraph. With respect to items not tested, nothing came to our attention that caused us to believe that County of El Dorado, California had not complied, in all material respects, with those requirements. However, the results of our audit procedures disclosed immaterial instances of noncompliance with the requirements referred to above, which are described on pages 47 through 49.

This report is intended for the information of management and the State Controller's Office of the State of California. However, this report is a matter of public record and its distribution is not limited.

March 7, 1997

**COUNTY OF EL DORADO
MANAGEMENT COMMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

UNRECORDED PURCHASE AND SALE AGREEMENTS

Finding:

On July 20, 1992, the El Dorado County Water Agency entered into a Memorandum of Understanding (MOU) with the Grizzly Flats Community Services District to work jointly in pursuit of additional water supplies for the District. The initial MOU was amended on August 11, 1994 and advances of \$33,295 were provided. The receivable for this amount was never booked and the balance due, as of June 30, 1996, of \$14,395 had been set up as a receivable of the El Dorado County Water Agency.

On May 31, 1994, a Purchase and Sale Agreement between the El Dorado County Water Agency and the County of El Dorado was executed. Title to eight properties in the Texas Hill Reservoir area was sold for \$2,482,813, with a prescribed annual payment schedule provided. The amount of this transaction had not been booked for either the County or the Water Agency. The balance due El Dorado County from the El Dorado County Water Agency of \$1,571,768, as of June 30, 1996, was an audit adjusting journal entry.

On February 6, 1996, a Purchase and Sale Agreement for Texas Hill Properties was entered into between the El Dorado County Water Agency and the El Dorado Irrigation District. The agreement calls for the purchase of properties held for \$6,378,360. After an initial down payment of \$500,000, payments of \$500,000 are due annually through September 1, 2000, with the balance remaining of \$3,378,360 due at time of construction financing and commencement of construction. The down payment was recorded, however, the note receivable of \$5,878,360 was not booked, as of June 30, 1996, for the Water Agency.

Recommendation:

Establish clear communication procedures between responsible agencies and department to ensure recording of significant material transactions occurs in the Auditor/Controller's office. Communication of all agreements affecting the financial statements must be communicated from County Counsel to the Auditor's Controller's office.

Management Response:

The County agrees with this finding.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

ACCOUNTING PROCEDURES/INTERNAL CONTROL

Finding:

There is no current accounting procedures manual.

During our review of trust accounts we noted several trust funds in which the only transactions posted during the current year were interest allocations. Trust funds should be reviewed periodically to see if still needed or can they be absorbed by the County or turned over to the state.

Salaries and wages in the general ledger are not periodically reconciled to the payroll tax reports to ensure accurate posting.

Warrants issued for CSA #7 are prepared through an interface process. There is no audit procedure as all underlying data is maintained at each respective fire station. Since the El Dorado County Board of Supervisors is the governing body for the service areas, normal dispersing procedures should be utilized.

The signature plate for checks is in the safe at the auditor/controller's office, but the safe is left open all day. This could lead to unauthorized use of the signature plate.

Recommendation:

Accounting procedures delineating internal control is the cornerstone for efficient operations minimizing opportunities for defalcation and errors. The following are suggestions to improve the existing system.

1. Update existing accounting manual to accommodate current FAMIS system.
2. Ensure that all warrants are subject to some review process, preferably at the auditor's office.
3. Reconcile salaries and wages in the general ledger to the payroll reports quarterly.
4. Evaluate trust accounts annually to determine the necessity of keeping them open.
5. Establish further safeguards for the signature plate.

Management Response:

1. The County agrees with this finding. We will begin the task of preparing a procedure manual for accounts payable processing, payroll processing and property tax accounting.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

ACCOUNTING PROCEDURES/INTERNAL CONTROL (Continued)

2. The County does not agree in total with the finding. The claims submitted for CSA #7 have been reviewed and authorized by the Board of Directors of each fire district providing the medic services. However, we will institute a policy, whereby the Emergency Medical Services Director will be required to review and authorize the CSA #7 expenditures prior to processing by the Auditor-Controller's office.
3. The County agrees with the finding. We will immediately implement a quarterly reconciliation process between the payroll tax reports and the general ledger postings for salaries and wages.
4. The County agrees with the finding. We have been actively engaged in a review process for several years. During fiscal year ended June 30, 1994, a total of 32 trust funds were closed. During fiscal year ended June 30, 1995, a total of 19 trust funds were closed. So far during fiscal year ended June 30, 1996, a total of 25 trust funds have been closed. Staff will continue to review inactive trust funds and take the appropriate measures necessary for disposition of the funds. However, in our estimation, this task cannot be completed with the next fiscal year. It will take a significant time commitment to complete a review of all trust funds.
5. The County agrees with the finding. A separate locking compartment or lock box will be installed in the safe. The keys to the lock box will be kept by the Auditor-Controller and Assistant Auditor-Controller.

Status:

Recommendation 1. Implemented.

Recommendation 2. Not implemented, however a JPA has been created to administer Medic Operations. It was found that CSA #3 was double billed during fiscal year 1995-1996 for CSA #7.

Recommendation 3. Implemented.

Recommendation 4. Implemented, however review is not complete.

Recommendation 5. Implemented.

COUNTY OF EL DORADO
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996

COMPUTER SOFTWARE

Finding:

The accounting software does not account properly for dates after the year 2000. There have also been improvements to the software in regards to speed of processing and flexibility of the system with expanded organizational levels. The annual maintenance fee includes the cost of upgrade. However, a new organizational structure will have to be designed.

Recommendation:

Implement plans to upgrade to FAMIS 4.2.

Management Response:

The County agrees with the proposed recommendation and plans to upgrade to FAMIS 4.2.

Status: Implemented with start-up date scheduled to be prior to November 1, 1997.

RISK MANAGEMENT

Finding:

Occasionally, expenses that are not traditionally charged to self-insurance programs are charged to the Risk Management Department's Liability Program. The Liability Program is currently being operated without a coverage document. A coverage document would provide a definition of the types of expenses that are charged to the Liability Program.

Recommendation:

We recommend that the Risk Management Department prepare a proposed coverage document and that the document be presented to the Board of Supervisors for adoption.

Management Response:

We agree with the recommendation.

Status: Not implemented.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR MANAGEMENT COMMENTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

UNDERSTATEMENT OF INTEREST REVENUE

Finding:

The County investment portfolio includes bonds and other investments purchased at a market discount or premium from the investment's face value. Current accounting procedures do not provide for amortization of discount or premium over the life of the investment. At June 30, 1994, the County had not allocated a portion of the \$1,279,092 net investment discount to fiscal year 1993/94 as interest income, thereby understating interest income. In addition, the County had not accrued interest earned but not received on treasury investments, further understating fiscal year interest income.

Recommendation:

We recommend that the County quantify and accrue the interest income in the year earned rather than when received. Such accrual will result in a one-time increase in recorded revenues.

Management Response:

The County agrees with the proposed recommendation to evaluate the outstanding discount/premium annually. However, as in fiscal year 93/94, we expect the County's share of the related interest income to be immaterial and therefore, we do not plan to record this income.

Status: Not implemented.

**COUNTY OF EL DORADO
SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

SOCIAL SERVICES: IEVS - CFDA No.'s 10.561, 93.560, 93.568, 93.778

Finding:

During our compliance review of 100 haphazardly selected cases selected from the client caseload for the quarter ending March 1996 for food stamp recipients, Medical beneficiaries, foster care recipients, and families receiving AFDC, 9 cases did not have IEVS documentation. When the Fraud Division was questioned about this missing documentation, they reported that they have only two people working in this area. IEVS for disability and unemployment has become a low priority because the cost benefit is lower than the other two areas of wage and overpayments.

Recommendation:

Increased staffing is needed in the fraud area to maintain compliance with IEVS documentation requirements on each client served on new applications as well as on renewals.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

The manager of the fraud unit has stated additional state funding has been obtained to cover funding for part of a new position and is recommending additional funding from the County Board of Supervisors.

DEPARTMENT OF SOCIAL SERVICES: FOOD STAMPS FNS 250 - CFDA 10.551

Finding:

There was a consistent error on the monthly filing of FNS 250. Net remains were not deducted properly.

Recommendation:

FNS 250 should be reviewed and approved by a lead worker before it is forwarded to the auditor's office.

Management Response:

We agree with the findings and recommendations.

Corrective Action Plan:

FNS 250 will be reviewed and approved by a lead worker at month end.

**COUNTY OF EL DORADO
SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

COMMUNITY SERVICES: WIC - CFDA #10.557

Finding:

WIC Supplemental Food Program management does not know the amounts retrieved in food vouchers from the state Department of Health Services since it has implemented its computer program ISIS, (Integrated Statewide Information System). The information can be viewed by the County WIC Unit in a screen under each individual client to see what food vouchers are issued, outstanding and retrieved. The redeemed food vouchers are entered at the state Department of Health. However, the County WIC unit has no easy method for accumulating this information. The County WIC Unit has contacted the state Department of Health Services and they replied that no other county has requested the information. Therefore, these amounts have not been included in the Schedule of Federal Financial Assistance for May and June of 1996.

Recommendation:

Contact state agency and investigate the implementation of a program routine that will accumulate the costs of the redeemed food vouchers and report them to the County WIC Unit.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

Have the County WIC Unit communicate the problem to the state Department of Health Services and request the implementation of a computer program routine to accumulate the value of the redeemed food vouchers.

**COUNTY OF EL DORADO
SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

**STATE OFFICE OF CRIMINAL JUSTICE PLANNING: MARIJUANA SUPPRESSION
PROGRAM INCOME-ASSET FORFEITURE - CFDA 16.579**

Finding:

The Sheriff office sent in a budget revision for the use of Program Income-Asset Forfeiture to the state and has not received approval. The amount has been shown as costs accepted on the Schedule of Federal Financial Assistance.

Recommendation:

Contact the State Office of Criminal Justice Planning and determine when or if the budget revision approval will be made or revise the Schedule of Federal Financial Assistance

Management Response:

We agree with the findings and recommendation.

Corrective Action Plan:

- Contact the State Office of Criminal Justice Planning and determine when or if the budget revision will be approved.
- Consider revising the Schedule of Federal Financial Assistance.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CIVIL RIGHTS - SOCIAL SERVICES - CFDA No.'s 10.561, 93.556, 93.560, 93.561, 93.645, 93.566, 93.568, 93.569, 93.672, 93.674, 93.778

Finding:

The Department of Social Services had a Civil Rights Compliance Review in June 1995. The following deficiencies were noted:

- The name, address and phone number of the Civil Rights Coordinator were not on the California Department of Social Services' civil rights posters (PUB 86).
- "Your Rights" pamphlet (PUB 13, 10/94) was not available to the public in Spanish.
- Primary language and ethnic origin of applicants/recipients are not coded properly.
- No consistent procedure was used to document an applicant's/recipients' acceptance or refusal of interpreters and forms when their primary language is other than English.
- No procedure was used to document in the case record the method used to provide effective bilingual services when non-bilingual staff communicate with their non-English speaking clients.
- Forms, notices and other written materials are not provided to all applicants/recipients in their primary language.
- Insufficient accessibility for individuals with disabilities including insufficient number of disabled parking spaces including van accessible parking space which has the required dimensions and signage; insufficient space in front of and to each side of the public telephone to allow approach by a person in a wheelchair; inadequate height accessibility for towel dispensers, toilet seat cover dispensers, and mirrors; no raised letters and braille identification markers on public restroom walls next to latch side of door; and interior and exterior door pressure that exceeds 5 lbs.

Recommendation:

- Update civil rights posters (PUB 86) to reflect the new Civil Rights Coordinator information.
- Ordered "Your Rights" pamphlet (PUB 13, 10/94) in Spanish.
- Train staff to review cases when CA 7's are filed to ensure primary language and ethnic origin is coded properly.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CIVIL RIGHT - SOCIAL SERVICES - CFDA No.'s 10.561, 93.566, 93.560, 93.561, 93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778 (Continued)

Recommendation: (Continued)

- Develop procedure to document applicant's/recipient's acceptance or refusal of interpreters and forms when their primary language is other than English.
- Develop procedure to document in case record the method used to provide effective bilingual services when non-bilingual staff communicate with their non-English speaking clients.
- Develop procedure to ensure that forms, notices and other written material are provided to applicants/recipients in their primary language to ensure effective bilingual services.
- Prepare work orders to correct deficiencies at each physical location.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

- All civil rights posters (PUB 86) have been updated to reflect the name, address, and telephone number of the Civil Rights Coordinator. The civil rights posters will be updated to reflect the new Civil Rights Coordinator information following relocation to new Placerville offices in early January 1996.
- Department of Social Services has ordered the "Your Rights" pamphlet (PUB 13, 10/94) in Spanish, from the Department of Social Services warehouse. The order was placed on December 13, 1995. Effective January 16, 1996, all Placerville offices will be relocated to 3057 Briw Road, Placerville, CA 95667, and all required pamphlets will be made available for the taking by the public at the main reception area.
- At an eligibility supervisors meeting held on November 20, 1995, supervisors were instructed to train staff at individual unit meetings to review their cases when CA 7's are filed to ensure primary language and ethnic origin is coded properly.
- Procedures were developed and distributed to all Eligibility Supervisors on December 13, 1995 in a document entitled "Primary language/ethnic origin documentation" to document an applicant's/recipient's acceptance or refusal of interpreters and forms when their primary language is other than English and document in the case record the method used to provide effective bilingual services when non-bilingual staff communicate with their non-English speaking clients.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

CIVIL RIGHTS - SOCIAL SERVICES - CFDA No.'s 10.561, 93.566, 93.560, 93.561, 93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778 (Continued)

Corrective Action Plan: (Continued)

- El Dorado County negotiated new lease facilities which complied with all handicapped recommendations. The Board of Supervisors approved a new facility for the consolidation of all Placerville Department of Social Services. The move commenced January 6, 1996.
- Work orders have been prepared to correct the handicap deficiencies for South Lake Tahoe. Work orders were submitted November 3, 1995.

Status: Implemented

DEPARTMENT OF SOCIAL SERVICES: ADMINISTRATIVE AND ASSISTANCE EXPENSE CLAIM - FOR THE QUARTER ENDED MARCH, 1994 - CFDA No.'s 10.561, 93.556, 93.560, 93.561, 93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778

Finding:

The California Department of Social Services (CDSS) Fiscal Monitoring Unit (FMU) conducted fiscal monitoring in El Dorado County on July 18-28, 1994. The scope of the monitoring was primarily the validation of costs reported on the administrative and assistance expense claims. The audit found some minor deficiencies.

A 100 percent review of the Generic Time Study records (DFA 10s) for Social Services, Eligibility, Welfare Fraud, and Employment Services functions was completed.

- There were five minor employee coding errors, five time study records lacked employee or supervisor signatures or dates, and three contained incomplete identifying information.
- A spreadsheet formula error contributed to the understatement of \$712.80 in Direct Cost of Trainees/Purchase of Services on the DFA 325.1.

A 100 percent review of Support Staff Time Reports (DFA 7s) for the March 1994 quarter was completed.

- The clerical support hours for Social Services-General and Eligibility-General on the DFA 7A, Summary of Clerical and Administrative Hours and Salaries, for the March 1994 quarter are understated by 21 hours. This may have been caused by an error in a spreadsheet formula.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

**DEPARTMENT OF SOCIAL SERVICES: ADMINISTRATIVE AND ASSISTANCE
EXPENSE CLAIM - FOR THE QUARTER ENDED MARCH, 1994 - CFDA No.'s 10.561,
93.556, 93.560, 93.561, 93.645, 93.566, 93.568, 93.659, 93.672, 93.674, 93.778 (Continued)**

Finding: (Continued)

- Twelve DFA 7s were lacking supervisor signatures and dates, and two time studies contained mathematical errors.

A 100 percent review of the Allocable Support Operating Costs reported on the March 1994 Administrative Expense Claim (AEC) was completed.

- The Department of Social Services claimed \$228.90 in Other Operating Costs incorrectly. The amount should have been charged to Staff Development, Personnel Services/Operating Costs.

A review was made of all records associated with the DFA 325.1B, Direct Cost Input Schedule.

- Costs totaling \$220 listed under Family Reunification should have been placed in Family Maintenance according to the supportive backup documentation.
- A review of the GAIN cases revealed that attendance records for education were missing from the file for two participants.
- The Child Care Provider Statements and the Child Care Authorization and Claim Form were incomplete. The Provider Statements did not provide the name or age of the child/children to receive care. Time frames listing the dates for the onset and completion of services rendered were not given.
- During the review of GAIN child care costs it was determined that the March 1994 quarter AEC did not reflect the separation of federally eligible and non-federally eligible child care costs in three cases.

To compile the Federal/Nonfederal Persons Count for the March 1994 quarter, the Department of Social Services uses the persons count from the CA 800 FC, Summary Report of Assistance Expenditures - Federal Children in Foster Care, and the CA 800 FC, Summary Report of Assistance Expenditure - Nonfederal Children in Foster Care and deducts the El Dorado County Probation count. The CDSS recommended source for this report is the CA 237 FC, Monthly Caseload Movement Report.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

**DEPARTMENT OF SOCIAL SERVICES: ADMINISTRATIVE AND ASSISTANCE
EXPENSE CLAIM - FOR THE QUARTER ENDED MARCH, 1994 - CFDA No.'s 10.561,
93.556, 93.560, 93.561, ,93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778 (Continued)**

Finding: (Continued)

A review was made of the CA 800 FC, Summary Report of Assistance Expenditures - Federal Children in Foster Care, and the CA 800A FC, Summary Report of Assistance Expenditures - Nonfederal Children in Foster Care, contra rolls, and backup documentation for completeness, accuracy and allowability. Incorrect social worker rates were applied to four group homes during the month of March 1994 causing the Federal Foster Care Claim (CA 800 FC - FED) to be overreported by \$1,556.

Recommendation:

- Department of Social Services submit a revised March 1994 quarter Administrative Expense Claim reflecting errors found.
- Inform first-line supervisors that it is their responsibility to ensure the accuracy of the time studies at the time they review, certify, and sign the documents. Conduct ongoing training for staff and first-line supervisors regarding the importance of complete and accurate time study information.
- Maintain records that demonstrate a clear audit trail for Gain cases and Child Care.
- Use the CA 237, Monthly Caseload Movement Report, to report Federal/ Nonfederal Persons count.
- Adjust overreported amount of \$1,556 on CA 800 FC (FED).

Management Response:

We agree with the findings and recommendations.

Corrective Action Plan:

- Submitted on November 10, 1994 the March 1994 quarter adjusted claim, reflecting the corrective actions identified in the monitoring report.
- The department's policy and procedures manual includes a time study procedure that informs supervisors of their responsibility to ensure the accuracy of time studies. Once each quarter prior to the mid-month time study, time study instructions are reviewed with supervisors.
- Training was given to GAIN staff to emphasize the importance of securing and correctly filing documentation for GAIN case files and Child Care.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

**DEPARTMENT OF SOCIAL SERVICES: ADMINISTRATIVE AND ASSISTANCE
EXPENSE CLAIM - FOR THE QUARTER ENDED MARCH, 1994 - CFDA No.'s 10.561,
93.556, 93.560, 93.561, ,93.645, 93.566, 93.658, 93.659, 93.672, 93.674, 93.778 (Continued)**

Corrective Action Plan: (Continued)

- The CA237 Monthly Caseload Movement Report will be the basis for reporting Federal/Nonfederal Person counts.
- Adjusted overreported amount of \$1,556 of Federal Foster Care (CA 800 FC) in May, 1995.

Status: Implemented. There was a minor timesheet error during the review of the third quarter Administrative Claim for fiscal year 1995-1996. It would be difficult to eliminate all errors. Staff taking care to properly fill out timesheets during timesheet study months would assist in minimizing errors.

COMMUNITY SERVICES - WIC - CFDA #10.557

Finding:

WIC Supplemental Food Program Monthly Financial Report for October 1994 was not filed until December 2, 1994. The report is due within 30 days.

The Audit Report dated July 20, 1995, issued by the State Controller's Office found that the provider's inventory of embossed vendor cards on hand did not agree with the card listing issued by the California Department of Health Services' WIC Office (DHS-WIC). The reconciliation revealed that the provider did not possess 23 of the cards on the DHS-WIC listing.

Recommendation:

File report timely.

The provider should contact DHS-WIC to request any embossed vendor cards it does not have, and communicate any errors it can detect in the listing maintained by DHS-WIC.

Management Response:

- We agree with the first finding and recommendation.
- On the issue of the embossed vendor cards, the reason that our WIC Program has not had separate vendor cards for each vendor by each clinic is that the State Department of Health Services has not provided a set of cards. Embossed vendor cards will become obsolete in April, 1996 (vouchers will be issued by computer). It would not be practical or responsible to expend resources in developing a complete set of cards at the point in time that they are becoming obsolete.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

COMMUNITY SERVICES - WIC - CFDA #10.557 (Continued)

Corrective Action Plan:

- Ensure report is filed timely.
- The Community Services director has communicated to DHS-WIC that our proposed corrective action is to simply return all embossed vendor cards in May, 1996.

Status: Implemented. No instances noted in current year.

FAMILY SUPPORT ANNUAL PERFORMANCE REVIEW - CFDA #93.563

Finding:

The purpose of the internal annual Performance Review was to evaluate rate of compliance with state and federal requirements. The review period covered July 1, 1994 through April 30, 1995 and reviewed 280 cases. Child Support Performance Review Bureau verified the results of the Child Support Program performance review. Based on the county's report the following components were above 80 percent and therefore in substantial compliance:

Locate Absent Parent	UIB/SDI Intercept
IRS/FTB Intercept	Interstate (URES)
Collections and Distribution	Case Closure

Five components, Establishing Paternity, Establishing/Adjusting Support Orders, Enforcement of Support Orders, Liens, and Medical Support, were found to be in marginal compliance (between 75-80). Two components, Case Intake and Wage Assignment were below 75 percent.

The findings are statistically significant and the county is found to be out of compliance in these components. Four other review components, Review and Adjustment, Quarterly Notice, Public Outreach and Excess Incentives were also found to be in compliance.

Case Intake - the county was not completing all the intake requirements within the 20 day time frame.

Wage Assignment - Wage assignments are not served on employers within the required 15 calendar days.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

FAMILY SUPPORT ANNUAL PERFORMANCE REVIEW - CFDA #93.563 (Continued)

Recommendation:

Implement Corrective Action Plan written by Division's Compliance Analysts.

- Institute quarterly quality assurance program reviewing 200 cases each quarter recommended by Corrective Action Plan.
- Organize into team units that are responsible for all functions on any case assigned to that team.
- Ensure that Division's Compliance Analysts remain in the County's budget to ensure that the County remains in compliance and does not fall out of Tier I incentives to base level of 6%.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

- The State Department of Social Services has monitored the Corrective Action Plan. We expect the Family Support Division will be certified back into compliance effective January, 1996 and eligible for Tier II incentives of 2.25% of collections in addition to Tier I incentives of 11%.
- The first quarterly quality assurance review has been completed as of December 15, 1995.
- The division was reorganized in to a "cradle-to-grave" team concept in February, 1995.
- The department's fiscal year ended June 30, 1997 budget request will include two Family Support Compliance Analyst positions the entire year.

Status: Implemented. The Family Support Division is in compliance in all areas as of September of 1996 and is eligible for Tier II incentives of 3% of collections in addition to Tier I incentives of 11%.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

ADMINISTRATION OF CDBG BLOCK GRANT - CFDA #14.228

Finding:

The Department of Housing and Community Development during a fiscal monitoring visit for periods from April, 1993 through June, 1994 found the following findings regarding CDBG No. 93-EDBG-217.

- The grant funds are commingled with program income with no separate accounting for general administration.
- The County received invoices from EDC, however the charges were not separated by grant activity such as program activity, activity delivery and general administration costs.
- The County has not returned interest earned on CDBG advances. All interest and investment revenue earned on advances must be returned to the State, at least on a semi-annual basis. Grantees may keep interest amounts up to \$100 per year for administrative expenses.
- The Cash Request and Report and Quarterly Narrative Reports have not been submitted on a timely basis.
- The Economic Development Council prepared the financial reports, unfortunately the County did not reconcile the reported amounts to their accounting records.

Recommendation:

- Program income be accounted for separately and not commingled with other funds. CDBG receipts and disbursements must be accounted for separately by grant and grant activity, including general administration.
- The County must determine the amount of past interest earned by CDBG cash advances and return it to HCD.
- When a subcontractor prepares the financial reports, reconcile the reports to grantees books of original entry.
- Submit a corrective action plan to HCD to resolve current and prevent future findings.

Management Response:

We agree with the finding and recommendation.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1996**

ADMINISTRATION OF CDBG BLOCK GRANT - CFDA #14.228 (Continued)

Corrective Action Plan:

- The County will establish separate budget units for program income and general administration for all currently active grants and all future grants. We now require consultants to segregate their charges by the grant activities also.
- The County returned all interest earned related to cash advances of November 13, 1995. In the future, cash advances will be kept in a separate budget unit and monitored on a quarterly basis. Any income earned will be returned to the State.
- The Community Services Department reconciles all contractor and CDBG accounts on a monthly basis.
- A corrective action plan will be written and submitted to HCD.

Status: Implemented.