

COUNTY OF EL DORADO

Independent Auditors' Reports on
Supplemental Information, Compliance,
and Internal Controls
(OMB Circular A-133)

For the Year Ended
June 30, 1997

COUNTY OF EL DORADO
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

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**Unqualified Opinion on General-Purpose Financial
Statements and Supplementary Schedule of
Expenditures of Federal Awards – Governmental Entity**

Independent Auditor's Report

Board of Supervisors
County of El Dorado
Placerville, CA 95667

We have audited the general-purpose financial statements of the County of El Dorado, California, as of and for the year ended June 30, 1997, and have issued our report thereon dated January 20, 1998. These general-purpose financial statements are the responsibility of the County of El Dorado's management. Our responsibility is to express an opinion on these general-purpose financial statements based on our audit.

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

In our opinion, the general-purpose financial statements referred to above present fairly, in all material respects, the financial position of the County of El Dorado, California, as of June 30, 1997, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 1998 on our consideration of the County of El Dorado's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements of El Dorado County, California, taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U. S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the general-purpose financial statements. Statements of Costs Claimed and Accepted-Office of Criminal Justice Planning Grants and Supplemental Statement of Revenues and Expenditures Community Services and Development are presented for purposes of additional analysis as required by the Office of Criminal Justice Planning and Community Services and Development, respectively, and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

Smith, Maloney & Gilles

March 16, 1998



**Report on Compliance and on Internal Control over Financial
Reporting Based on an Audit of Financial Statements Performed in
Accordance with *Government Auditing Standards***

Board of Supervisors
County of El Dorado
Placerville, CA 95667

We have audited the financial statements of El Dorado County as of and for the year ended June 30, 1997, and have issued our report thereon dated January 20, 1998. We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether El Dorado County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of El Dorado County in a separate letter dated March 20, 1998.

Internal Control over Financial Reporting

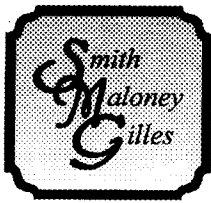
In planning and performing our audit, we considered El Dorado County's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial

reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving internal control over financial reporting that we have reported to management of El Dorado County in a separate letter dated March 20, 1998.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Smith, Maloney & Gilles

March 16, 1998



**Report on Compliance with Requirements Applicable to
Each Major Program and Internal Control over
Compliance in Accordance with OMB Circular A-133**

Board of Supervisors
El Dorado County
Placerville, CA 95667

Compliance

We have audited the compliance of El Dorado County with the types of compliance requirements described in the *U. S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 1997. El Dorado County's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of El Dorado County's management. Our responsibility is to express an opinion on El Dorado County's compliance based on our audit.

We conducted our audit of compliance in accordance with generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about El Dorado County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on El Dorado County's compliance with those requirements.

In our opinion, El Dorado County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 1997. The results of our auditing procedures disclosed no instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

Internal Control over Compliance

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

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

We have audited the general-purpose financial statements of El Dorado County as of and for the year ended June 30, 1997, and have issued our report thereon dated January 20, 1998. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general-purpose financial statements. Statements of Costs Claimed and Accepted-Office of Criminal Justice Planning Grants and Supplemental Statement of Revenues and Expenditures Community Services and Development are presented for purposes of additional analysis by funding sources and are not a required part of the general-purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general-purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general-purpose financial statements taken as a whole.

This report is intended for the information of the audit committee, management and federal awarding agencies and pass-through entities. However, this report is a matter of public record and its distribution is not limited.

Smith, Maloney & Gilles

March 16, 1998

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
I. U.S. DEPARTMENT OF AGRICULTURE					
A. Passed Through State Department of Aging:					
1a. Elderly Nutrition C-1	10.570 29-9697	47,643	07/01/96-06/30/97	43,294	43,294
1b. Elderly Nutrition C-2	10.570 29-9697	32,612	07/01/96-06/30/97	29,778	29,778
1c. Elderly Nutrition C-1 (OTO)	10.570 OT-29-9697	4,349	04/01/96-06/30/98	4,349	4,349
1d. Elderly Nutrition C-2 (OTO)	10.570 OT-29-9697	2,834	04/01/96-06/30/98	<u>2,834</u>	<u>2,834</u>
Total Elderly Nutrition	10.570			80,255	80,255
B. Passed Through State Department of Health Services:					
1a. Special Supplemental Food Programs-WIC	10.557 96-25934	270,110	10/01/96-09/30/97	206,762	206,762
1b. Special Supplemental Food Programs-WIC Vouchers	10.557 96-25934	n/a	10/01/96-09/30/97	1,278,181	1,278,181
1c. Special Supplemental Food Programs-WIC	10.557 95-22876	262,955	10/01/95-09/30/96	64,145	64,145
1d. Special Supplemental Food Programs-WIC Vouchers	10.557 95-22876	n/a	10/01/95-09/30/96	<u>423,268</u>	<u>423,268</u>
Total Special Supplemental Food Programs-WIC*	10.557			1,972,356	1,972,356
C. Passed Through State Department of Social Services:					
1. Food Stamps*	10.551 n/a	n/a	07/01/96-06/30/97	5,837,597	5,837,597
2a. State Administration Matching Food Stamps Admin	10.561 n/a	n/a	07/01/96-06/30/97	724,409	724,409
2b. State Administration Matching Food Stamps Fraud	10.561 n/a	n/a	07/01/96-06/30/97	82,344	82,344
2c. Food Stamps Employment and Training	10.561 n/a	n/a	07/01/96-06/30/97	<u>104,690</u>	<u>104,690</u>
Total State Administration Matching Food Stamps*	10.561			911,443	911,443
3a. Temporary Emergency Food Assistance Program	10.568 MOU-F66013	15,000	10/01/96-09/30/97	10,730	10,730
3b. Temporary Emergency Food Assistance Program	10.568 MOU-E65057	15,000	10/01/95-09/30/96	<u>5,450</u>	<u>5,450</u>
Total Temporary Emergency Food Assistance Program	10.568			16,180	16,180
4a. Temporary Emergency Food Assistance (Commodities)	10.569 MOU-F66013	n/a	10/01/96-09/30/97	20,667	20,667

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
4b. Temporary Emergency Food Assistance (Commodities)	10.569 MOU-E65057	n/a	10/01/95-09/30/96	1,915	1,915
Total Temporary Emergency Food Assistance(Commodities)	10.569			22,582	22,582
D. Passed Through State Department of Education					
1. National School Breakfast Program	10.553 09-10090-0930016-01	n/a	07/01/90-INDEFINITE	15,880	15,789
2. National School Lunch Program	10.555 09-10090-0930016-01	n/a	07/01/90-INDEFINITE	24,450	24,450
E. Passed Through State Controller's Office					
1. Schools and Roads-State	10.665 n/a	n/a	07/01/96-06/30/97	507,112	507,112
F. Direct-U.S.F.S.					
Program: Burton-Santini Erosion Control					
1a. Black Bart (95125)	95.586 05-89-04 Am #2	140,000		516	
1b. Angora Creek (95133)	95.586 05-92RO-04 Am #2	112,541		15,572	15,572
1c. Valley View (95135)	95.586 05-92RO-02 Am #1	30,000		966	966
1d. Tahoe Basin Reveg (95136)	95.586 05-92RO-05	20,000			
1e. WQ Monitoring (95137)	95.586 05-92-RO-06 Am #1	15,000			
1f. Pioneer Trail III(95139)	95.586 19-94-01	28,860		14,867	14,867
1g. Misc ECP/Phase I	95.586 19-93-04 Am#2	113,172		2,823	2,823
Total Burton-Santini Erosion Control	95.586	346,401		34,744	34,228
TOTAL U.S. DEPARTMENT OF AGRICULTURE				9,422,599	9,421,992
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	33,811	30,398
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY				33,811	30,398
3. U.S. DEPARTMENT OF EDUCATION					
A. Direct					
1. Library Literacy Program	84.167A R167A50024	34,872	10/1/95-09/30/96	8,043	8,043
B. Passed Through California State Library					
1. Public Library Services					
LSCA-Literacy Program Transition	84.034 40-4142	13,938	10/1/96-9/30/97	9,811	9,811

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Pass Through CFDA No Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
C. Passed Through State Department of Alcohol and Drug Programs:					
1. Drug Free Schools & Communities	84.186 NNA 0994-A3	27,669	07/01/97-06/30/97	27,669	27,669
TOTAL DEPARTMENT OF EDUCATION				45,523	45,523
4. U.S. DEPARTMENT OF ENERGY					
A. Passed Through State Department of Community Services and Development					
Subcontractor for Amador-Tuolumne Community Action Agency					
1a. Weatherization Program for Low-Income Persons	81.042 96C-9022	30,760	01/01/96-03/31/97	29,636	29,636
1b. Weatherization Program for Low-Income Persons	81.042 97C-9202	28,693	04/01/97-03/31/98	0	0
Total Weatherization Program for Low-Income Persons*	81.042			29,636	29,636
TOTAL U.S. DEPARTMENT OF ENERGY				29,636	29,636
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	4,647	7,017
1b. Emergency Management Assistance	83.503 EMF 97-PA-0002	37,442	10/01/96-09/30/97	30,070	30,070
Total Emergency Management Assistance	83.503			34,717	37,087
2a. Disaster Assistance	FEMA 1155DR-CA, PA#017-00000				
DSR's	83.516 Supp 0-9,	655,526		251,836	461,557
Admin	83.516	18,481		11,180	11,180
2b. Disaster Assistance	FEMA 1044DR, PA#017-91003				
EDC DOT DSR's	83.516 Supplement 0-15	81,852	1/3/95- various	9,482	10,890
-Admin	83.516	3,183		335	335
EDC DOT -DSR's (cor FY9596)	83.516 Supplement 0-12	78,372	1/3/95- various	1,653	0
-Admin (cor FY 9596)	83.516	3,090	1/3/95- various	66	0
2c. Disaster Assistance	FEMA 1044DR, PA#017-91004				
EDC Park/Rec DSR's	83.516 Supplement 1	3,143	1/8/95-07/10/96	3,143	3,143
-Admin	83.516	126	1/8/95-07/10/96	126	126

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No Number	Grant Amount Grant Term	Revenues Recognized	Expenditures
2d. 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	2,938	4,614
-Admin	83.516	9,735 2/13/95-various	88	88
2e. Disaster Assistance	FEMA-1046DR, PA017-91014			
EDC GSD Special Districts-DSR's	83.516 SUPPL 0,1,2	9,473 2/13/95-	0	0
-Admin	83.516 SUPPL 0,1,2	379 2/13/95-	<u>0</u>	<u>0</u>
Total Disaster Assistance	83.516		280,847	491,933
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY			----- 315,564	----- 529,020
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	(2,749)	(2,749)
1b. Sierra Nevada Rural Health Coalition	93.194 C-H4SP07619A	578,265 09/30/95-09/29/97	254,720	254,720
Total Community Ptrnship	93.194		----- 251,971	----- 251,971
2. Rural Health Outreach	93.912 3-CSD000238A	636,577 9/1/94-9/1/98	182,819	182,819
B. Passed Through State Department of Community Services and Development				
Subcontractor for Amador-Tuolumne Community Action Agency Low Income Home Energy Assistance Program (LIHEAP)				
1a. H.E.A.P. Administration	93.568 96B-8021	1,771 01/01/96-12/31/96	1,771	1,771
1b. Assurance 16 Assistance	93.568 96B-8021	25,896 01/01/96-12/31/96	21,935	21,935
1c. Weatherization Assistance	93.568 96B-8021	82,061 01/01/96-12/31/96	57,681	57,681
1d. Wood Propane & Oil	93.568 96B-8021	86,558 01/01/96-12/31/96	69,618	69,618
Program /Interest income-Energy	93.568 96B-8021	01/01/96-12/31/96	779	2,036
Program/Interest income-WX	93.568 96B-8021	01/01/96-12/31/96	3,126	458
1e. Assurance 16 Assistance	93.568 97B-9000	23,637 01/01/97-12/31/97	13,188	13,188
1f. Weatherization Assistance	93.568 97B-9000	118,760 01/01/97-12/31/97	27,950	27,950
1g. Wood Propane & Oil	93.568 97B-9000	65,401 01/01/97-12/31/97	25,143	25,143
Program/Interest income	93.568 97B-9000	01/01/97-12/31/97	1,026	0
Total LIHEAP.*	93.568		----- 222,217	----- 219,780
2a. Community Services Block				
Grant	93.569 96F-1305	160,000 01/01/95-12/31/96	94,004	94,004
Program/Interest Income	93.569 96F-1305	01/01/95-12/31/96	6,561	6,561

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No	Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
2b. Community Services Block Grant	93.569	97F-1509	160,000	01/01/97-12/31/97	75,436	75,436
Program/Interest Income	93.569	97F-1509		01/01/97-12/31/97	<u>0</u>	<u>0</u>
Total Community Services Block Grant*	93.569				176,001	176,001
C. Passed Through State Department of Aging						
1. Title VII, Elder Abuse Prevention	93.041	29-9697	4,875	07/01/96-06/30/97	4,875	4,875
2. Title VII, Part A-Long Term Care Ombudsman Services	93.042	29-9697	1,857	07/01/96-06/30/97	1,857	1,857
3. Title III, Part F Preventive Health Services	93.043	29-9697	10,010	07/01/96-06/30/97	5,588	5,588
4. Title III, Part B-Supportive Services and Senior Centers	93.044	29-9697	180,996	07/01/96-06/30/97	180,996	180,996
5a. Title III, Part C-Nutrition Services (C1)	93.045	29-9697	224,519	07/01/96-06/30/97	224,519	224,519
5b. Title III, Part C-Nutrition Services (C2)	93.045	29-9697	70,657	07/01/96-06/30/97	<u>70,657</u>	<u>70,657</u>
Total Title III, Part C Nutrition Services	93.045				295,176	295,176
6. Title III, Part D-In Home Services for Frail Older Individuals	93.046	29-9697	6,217	07/01/96-06/30/97	6,217	6,217
D. Passed Through State Department of Social Services						
1. CWS IVB FPSP	93.556	n/a	n/a	07/01/96-06/30/97	56,707	56,707
2a. Temporary Assistance to Needy Families (TANF)-Asst Pmt	93.558			12/1/96-6/30/97	1,803,314	1,803,314
2b. Temporary Assistance to Needy Families(TANF)-Admin	93.558			12/1/96-6/30/97	<u>750,474</u>	<u>750,474</u>
Total Temporary Assistance to Needy Families (TANF)*	93.558				2,553,788	2,553,788
3a. Assistance Payments--Maintenance Assistance	93.560	n/a	n/a	07/01/97-06/30/97	1,890,150	1,890,150
3b. Assistance Payments--Maintenance Assistance (Admin)	93.560	n/a	n/a	07/01/96-06/30/97	423,927	423,927
3c. Assistance Payments--IVA Child Care	93.560	n/a	n/a	07/01/96-06/30/97	<u>91,894</u>	<u>91,894</u>
Total Assistance Payments--Maintenance Assistance*	93.560				2,405,971	2,405,971

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No	Federal Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
4. IVF JOBS	93.561	n/a	n/a	07/01/96-06/30/97	438,724	438,724
4a. Child Support Enforcement (Incentives)	93.563	n/a	n/a	07/01/96-06/30/97	822,988	822,988
4b. Child Support Enforcement-Admin	93.563	n/a	n/a	07/01/94-06/30/95	14,103	(2)
4c. Child Support Enforcement-Admin	93.563	n/a	n/a	07/01/95-06/30/96	(7,942)	(7,942)
4d. Child Support Enforcement-Admin	93.563	n/a	n/a	07/01/96-06/30/97	<u>2,343,513</u>	<u>2,343,513</u>
Total Child Support Enforcement*	93.563				3,172,662	3,158,557
5. Child Welfare Services IVB	93.645	n/a	n/a	07/01/96-06/30/97	86,165	86,165
6a. Foster Care-Title IV-E	93.658	n/a	n/a	07/01/96-06/30/97	1,083,698	1,083,698
6b. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/96-06/30/97	756,778	756,778
6c. Foster Care-Title IV-E Trng	93.658	n/a	n/a	07/01/96-06/30/97	<u>39,170</u>	<u>39,170</u>
Total Foster Care Title IV-E*	93.658				1,879,646	1,879,646
7a. Adoption Assistance	93.659	n/a	n/a	07/01/96-06/30/97	135,409	135,409
7b. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/96-06/30/97	61,908	61,908
7c. Adoption Assistance Trng	93.659	n/a	n/a	07/01/96-06/30/97	<u>458</u>	<u>458</u>
Total Adoption Assistance	93.659				197,775	197,775
8. Federal Community Based Family Resource Program Interest Income	93.590	n/a	18,898	10/1/95-09/30/97 07/01/96-06/30/97	17,033 <u>691</u>	17,033 <u>0</u>
Total Community Based Family Resource Program	93.590				17,724	17,033
9. Independent Living Skills	93.674	n/a	n/a	07/01/96-06/30/97	20,793	20,793
E. Passed Through State Department of Health Services						
1. AIDS Activity	93.118	96-25640	5,000	07/01/96-06/30/97	5,000	5,000
2. Childhood Immunizations Grant	93.268	96-25827	51,671	07/01/96-06/30/97	41,195	41,195
3a. Medical Assistance Program (CHDP)	93.778	n/a	42,653	07/01/96-06/30/97	42,238	42,238
3b. Medical Assistance Program (EPSDT)	93.778	n/a	15,575	07/01/96-06/30/97	12,171	12,171
3c. Medical Assistance Program (CCS)	93.778	n/a	57,972	07/01/96-06/30/97	49,855	49,855
3d. Medical Assistance Program (CCS Enhanced Case Management)	93.778	n/a	23,053	07/01/96-06/30/97		0
3e. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/96-06/30/97	783,544	783,544

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal Pass Through CFDA No</u>	<u>Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
3f. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/96-06/30/97	<u>148,136</u>	<u>148,136</u>
Total Medical Assistance Program*	93.778				1,035,944	1,035,944
Via County of Sacramento						
4a. HIV Care Title I	93.917	7275-97-709	101,922	7/1/96-6/30/97	86,387	86,387
4b. HIV Care Title I	93.917	9798-7275-98-709	80,544	5/3/97-2/28/98	16,571	16,571
Total HIV CARE	93.917				102,958	102,958
5a. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/95-9/30/96	1,827	1,827
5b. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/96-9/30/97	<u>5,481</u>	<u>5,481</u>
Total Preventive Health Services Block Grant	93.991				7,308	7,308
6a. Maternal & Child Health Block Grant (MCH)	93.994	96-25576	128,830	07/01/96-06/30/97	125,575	125,575
6b. MCH Outreach Program	93.994	96-25576	117,189	07/01/96-06/30/97	95,881	95,881
6c. MCH Perinatal Outreach and Education (POE)	93.994	96-25576	36,663	07/01/96-06/30/97	<u>50,958</u>	<u>50,958</u>
Total Maternal & Child Health Block Grant	93.994				272,414	272,414
F. Passed Through State Department of Mental Health						
1. Projects for Assistance in Transition from Homelessness	93.150	n/a	10,000	07/01/96-06/30/97	10,000	10,000
2a. Substance Abuse & Mental Health Services Admin.	93.958	n/a	58,316	07/01/96-06/30/97	58,316	31,588
2b. Substance Abuse & Mental Health Services Admin.	93.958		54,616	7/1/95-06/30/96 rollover	<u>54,616</u>	<u>54,616</u>
Total Substance Abuse & Mental Health Service Admin (SAMHSA)	93.958				112,932	86,204
3. Mental Health Disaster Asst. and Emergency Mental Health	93.982	FEMA-1155DR CA	20,982	12/28/96-5/4/97	0	13,591
G. Passed Through State Department of Alcohol and Drug Abuse Programs:						
1a. Medical Assistance Program	93.778	NNA 0994 A3	83,679	07/01/96-06/30/97	72,242	72,242
1b. Medical Assistance Program	93.778	NNA 0994 A3	52,666	07/01/96-06/30/97	<u>39,795</u>	<u>39,795</u>
Total Medical Assistance*	93.778				112,037	112,037

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
2. Substance Abuse Prevention and Treatment Block Grant*	93.959 NNA 0994 A3	667,141	07/01/96-06/30/97	662,043	662,043
H. Passed Through Emergency Medical Services Authority					
1 EMS Data Collection System	93.991 EMS 4044	100,000	6/25/95-12/31/96	97,150	100,000
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				14,616,653	14,589,133
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	534,919	7/1/96-06/30/97		
(Sec 8) Certificates-Admin	14.857 CA30-E151-003-012	86,057	7/1/96-06/30/97	85,445	63,167
(Sec 8) Certificates-Project	14.857 CA30-E151-003-012	448,862	7/1/96-06/30/97	578,975	466,098
(Sec 8) Certificates-Admin	14.857 CA30-E151-003-011		7/1/95-06/30/96	(1,429)	
(Sec 8) Certificates-Admin	14.857 CA30-E151-002-009		7/1/94-06/30/95	1,777	
Total Section 8 Rental Certificate Program*	14.857			664,768	529,265
1b. Lower Income Housing Assistance	SF 1903	534,485	7/1/96-06/30/97		
(Sec 8) Vouchers Admin	14.855 CA30-V151-002-008	71,679	7/1/96-06/30/97	70,168	70,168
(Sec 8) Vouchers Project	14.855 CA30-V151-002-008	462,806	7/1/96-06/30/97	661,173	469,267
(Sec 8) Vouchers Admin	14.855 CA30-V151-001-007		7/1/95-06/30/96	4,447	
(Sec 8) Vouchers Admin	14.855 CA30-V151-001-006		7/1/94-06/30/95	(955)	
Total Section 8 Rental Voucher Program*	14.855			734,833	539,435
2a. Community Development Block Grant/State's Program	14.228 93-EDBG-217	483,750	02/17/93-09/30/95		
Program Income (Exp =returned to State)			07/01/96-06/30/97	14,472	14,472
2b. Community Development Block Grant/State's Program	14.228 89-EDBG-082	324,500	05/15/89-06/30/91	0	0
Program Income(RLF)	14.228 89-EDBG-082		07/01/96-06/30/97	37,777	7,771
2c. Community Development Block Grant (P&T)	14.228 96-STBG-1007	500,000	10/1/96-4/30/99	0	34,559
2d. Community Development Block Grant (P&T)	14.228 95-STBG-956	31,600	12/26/95-6/30/97	17,360	17,360
2e. Community Development Block Grant Rehab	14.228 94-STBG-792	500,000	10/01/94-04/30/97	35,025	35,025
Program Income (RLF)	14.228 94-STBG-792		07/01/96-06/30/97	9,304	165,488
Total Community Development Block Grant/State's Program	14.228			113,938	274,675

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
B. Passed through County of Sacramento					
1a. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance	14.241 ELD-02-97	28,010	1/1/97-12/31/97	3,308	3,308
1b. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance	14.241 ELD-01-97	23,203	1/1/96-12/31/96	<u>6,629</u>	<u>6,629</u>
Total HOPWA	14.241			9,937	9,937
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				1,523,476	1,353,312
8. U.S. DEPARTMENT OF INTERIOR					
A. Direct-Bureau of Land Management					
1. Payment In-Lieu of Taxes	n/a n/a		07/01/96-06/30/97	25,584	25,584
TOTAL U.S. DEPARTMENT OF INTERIOR				25,584	25,584
9. U.S. DEPARTMENT OF JUSTICE					
A. Direct-Office of Community Oriented Policing Services					
(ORI#CA00900A)					
1a. Public Safety and Community Policing Grants(COPS AHEAD)	16.726 95CCWS0441	225,000	4/1/95-3/31/98	73,421	73,421
COPS Universal Hiring Supplement	16.726 95CCWS0441-S1	225,000	5/1/96-4/30/99	5,070	5,070
1b. Public Safety and Community Policing Grants (COPS MORE)	16.726 96CMWX0500	464,551	12/1/95-11/30/97	<u>393,903</u>	<u>393,903</u>
Total Public Safety and Community Policing Grants	16.726			472,394	472,394
Direct-Office of Justice Programs					
2. Local Law Enforcement Block Grant	16.592 96-LB-VX-3824	66,000	10/1/96-09/30/98	0	0
B. Passed Through State Office of Criminal Justice Planning (See accompanying schedule of OCJP grants)					
1a. Juvenile Justice and Delinquency Prevention	16.540 JY96030090	100,000	10/1/96-9/30/97	59,662	59,662
1b. Juvenile Justice and Delinquency Prevention	16.540 JY95020090	90,000	10/1/95-9/30/96	<u>18,676</u>	<u>18,676</u>
Total Juvenile Justice and Delinquency Prevention				78,338	78,338
2a. Anti-Drug Abuse Act of 1988	16.579 DC96040090	204,748	07/01/96-06/30/97	161,591	161,591
TOTAL U.S. DEPARTMENT OF JUSTICE				712,323	712,323

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

Federal Grantor/Pass Through Grantor/Program Title	Federal Pass Through CFDA No Number	Grant Amount Grant Term	Revenues Recognized	Expenditures
10. U.S. DEPARTMENT OF TRANSPORTATION				
A. Direct:				
1 Airport Improvement Program	20.106 AIP 3-06-0188-06	1,250,365 6/94-	2,950	2,950
B. Passed Through State Department of Transportation				
1. Highway Planning/Construction				
1a. HES-Hazard Elimination	20.205 STPLNHG-5925(007)	77,000 11/94-no time limit		
1b. HES-Hazard Elimination	20.205 STPLH-5925(008)	243,000 1/96-no time limit	198,794	198,794
1c. HES-Hazard Elimination	20.205 STPLHG-5925(009)	65,000 1/95-no time limit		
1d. HBRR	20.205 BRLO 5925(015)	97,205 5/95-no time limit	198,440	
1e. HBRR	20.205 BRLO 5925(001)	199,520 8/96-no time limit		198,440
1f. HBRR	20.205 BROS 0017(008)	60,000 4/92-no time limit	20,000	20,000
1g. Federal Disaster Relief	20.205 ER-2828(001)	43,258 1/3/95-no time limit	28,618	28,618
1h. Federal Disaster Relief	20.205 ER-2828(002)	1,759,337 1/3/95-no time limit	15,669	15,669
1i. ISTE A	20.205 STPL-5295(002)	2,497,434	54,622	54,622
1j. ISTE A	20.205 STPLMA-5925(017)	1,966,429	<u>1,966,429</u>	<u>1,966,429</u>
Total Highway Planning/Construction Program *	20.205		2,482,572	2,482,572
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			2,485,522	2,485,522
11. CORPORATION FOR NATIONAL AND COMMUNITY SERVICE				
A. Passed Through California Conservation Corps				
1a. Americorps	94.006 95-5310-844	520,659 11/01/95-12/31/96	149,000	149,000
Program Income	94.006 95-5310-844	11/01/95-12/31/96	31,200	51,482
1b. Americorps	94.006 94ASCCA005Y3-F23	582,006 08/01/96-12/31/97	389,070	389,070
Program Income	94.006 94ASCCA005Y3-F23	08/01/96-12/31/97	<u>113,000</u>	<u>39,592</u>
Total Americorps	94.006		682,270	629,144
TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE			682,270	629,144
TOTAL FEDERAL FINANCIAL ASSISTANCE			29,892,961	29,851,587

* Denotes major program

COUNTY OF EL DORADO
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1997

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 in 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 \$0 for Economic Development and \$449,244 for Housing Rehabilitation as of June 30, 1997.

COUNTY OF EL DORADO, CALIFORNIA

Statements of Costs Claimed and Accepted-
Office of Criminal Justice Planning Grants
For the Fiscal Year Ended June 30, 1997

Program/Grant Number -----	Costs Claimed	Costs Accepted	Costs Questioned

FEDERAL FUNDS:			
1. EL DORADO COUNTY ANTI-DRUG ABUSE TASK FORCE Grant #DC96040090 (07/01/96-06/30/97 through request #4)			
Personal Services	79,779	79,779	0
Operating Expenses	79,883	79,883	0
Equipment	1,929	1,929	0
Total Expenditures	161,591	161,591	0

2. TEEN COURT PROJECT Grant #JV95020090 (10/1/95-09/30/96 for 7/1/96-9/30/96)			
Personal Services	13,761	13,761	0
Operating Expenses	4,915	4,915	0
Equipment	0	0	0
Total Expenditures	18,676	18,676	0

3. TEEN COURT PROJECT Grant #JV96030090 (10/01/96-09/30/97 through 6/30/97)			
Personal Services	38,416	38,416	0
Operating Expenses	21,246	21,246	0
Equipment	0	0	0
Total Expenditures	59,662	59,662	0

SUBTOTAL FEDERAL FUNDS	239,929	239,929	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, 1997

Program/Grant Number	Costs Claimed	Costs Accepted	Costs Questioned
STATE FUNDS:			
4. STATUTORY RAPE VERTICAL PROSECUTION Grant #SR96010090 (09/01/96-09/30/97 for 09/01/96-06/30/97)			
Personal Services	100,232	100,232	0
Operating Expenses	10,586	10,586	0
Equipment	25,583	25,583	0
Total Expenditures	136,401	136,401	0
5. VICTIM/WITNESS ASSISTANCE PROGRAM Grant #VW96170090 (07/01/96-06/30/97)			
Personal Services	102,161	102,161	0
Operating Expenses	13,145	13,145	0
Equipment	3,281	3,281	0
Total Expenditures	118,587	118,587	0
SUBTOTAL STATE	254,988	254,988	0
TOTAL OCJP EXPENDITURES FY 96/97	494,917	494,917	0

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 March 31, 1997

<i>Description</i>	<i>01/01/96 Through 06/30/96</i>	<i>07/01/96 Through 03/31/97</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>			
Grant Revenue	0	29,636	29,636
Interest/Program Income	0	0	0
Total Revenues	<u>0</u>	<u>29,636</u>	<u>29,636</u>
<i>Expenditures</i>			
<i>Administration:</i>			
Salaries & Wages	0	416	416
Fringe Benefits	0	110	110
Facilities	0	0	0
Utilities	0	195	195
Equipment	0	610	610
Telephone - Communications	0	70	70
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	0	42	42
Office Supplies	0	110	110
Miscellaneous	0	2	2
Total Administration Costs	<u>0</u>	<u>1,555</u>	<u>1,555</u>
<i>Program:</i>			
Audit Costs	0	0	0
Public Liability Insurance	0	42	42
Weatherization Materials	0	7,647	7,647
Labor	0	16,105	16,105
Outreach	0	737	737
Intake	0	775	775
Client Education/Counseling	0	737	737
Assessment	0	1,903	1,903
Equipment - Small Tools	0	0	0
Travel/Transportation	0	135	135
Maintenance & Repair	0	0	0
Total Program Costs	<u>0</u>	<u>28,081</u>	<u>28,081</u>
Total Costs	<u>0</u>	<u>29,636</u>	<u>29,636</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 December 31, 1996

<i>Description</i>	<i>01/01/96 Through 06/30/96</i>	<i>07/01/96 Through 12/31/96</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>			
Grant Revenue	24,380	57,681	82,061
Interest/Program Income	0	458	458
Total Revenues	<u>24,380</u>	<u>58,139</u>	<u>82,519</u>
<i>Expenditures</i>			
<i>Administration:</i>			
Salaries & Wages	364	615	979
Fringe Benefits	100	164	264
Facilities	0	0	0
Utilities	239	493	732
Equipment	0	0	0
Telephone - Communications	75	50	125
Travel	0	59	59
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	220	513	733
Office Supplies	32	8	40
Miscellaneous	15	61	76
Intake	374	495	869
Total Administration Costs	<u>1,419</u>	<u>2,458</u>	<u>3,877</u>
<i>Program:</i>			
Outreach	296	790	1,086
Dwelling Assessment	1,181	3,523	4,704
Equipment - Small Tools	37	39	76
WX Materials	4,753	19,739	24,492
Labor	11,506	35,681	47,187
Travel/Transportation	64	482	546
Maintenance & Repair	0	551	551
Total Program Costs	<u>17,837</u>	<u>60,805</u>	<u>78,642</u>
Total Costs	<u><u>19,256</u></u>	<u><u>63,263</u></u>	<u><u>82,519</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. 96B-8021 (HEAP-Admin)
For The Period Jan. 1, 1996 through December 31, 1996

<i>Description</i>	<i>01/01/96 Through 06/30/96</i>	<i>07/01/96 Through 12/31/96</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>			
Grant Revenue	0	1,771	1,771
Interest/Progra	0	0	0
Total Revenues	0	1,771	1,771
<i>Expenditures</i>			
<i>Administration:</i>			
Salaries & Wag	0	250	250
Fringe Benefits	0	50	50
Facilities	0		0
Utilities	0	51	51
Equipment	0		0
Telephone - Co	0	48	48
Travel	0		0
Accounting	0		0
Audit Costs	0		0
Insurance - Bon	0	172	172
Office Supplies	0	112	112
Miscellaneous	0	159	159
Intake	0	929	929
Total Administr	0	1,771	1,771
Total Costs	0	1,771	1,771
Revenues over (under) costs			0

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 96B-8021 (Assurance 16)
For The Period Jan. 1, 1996 through December 31, 1996

<i>Description</i>	<i>01/01/96 Through 06/30/96</i>	<i>07/01/96 Through 12/31/96</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>			
Grant Revenue	3,961	21,935	25,896
Interest/Progra	0	2,036	2,036
Total Revenues	3,961	23,971	27,932
<i>Expenditures</i>			
<i>Administration:</i>			
Salaries & Wag	104	867	971
Fringe Benefits	20	94	114
Facilities	0	26	26
Utilities	186	116	302
Equipment	0	534	534
Telephone - Co	18	27	45
Travel	16	101	117
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bon	71	413	484
Office Supplies	50	63	113
Miscellaneous	76	340	416
Intake	312	221	533
Total Administr	853	2,802	3,655
<i>Program:</i>			
Coordination w	621	4,306	4,927
Client Needs A	1,865	12,203	14,068
Conservation E	311	2,330	2,641
Budget Counsel	311	2,330	2,641
Total Program	3,108	21,169	24,277
Total Costs	3,961	23,971	27,932
Revenues over (under) costs			0

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 December 31, 1996

<i>Description</i>	<i>01/01/96 Through 06/30/96</i>	<i>07/01/96 Through 12/31/96</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>			
Grant Revenue	15,654	69,618	85,272
Interest/Progra	0	0	0
Total Revenues	15,654	69,618	85,272
<i>Expenditures</i>			
<i>Administration:</i>			
Salaries & Wag	251	1,060	1,311
Fringe Benefits	63	341	404
Facilities	0	0	0
Utilities	94	143	237
Equipment	0	0	0
Telephone - Co	18	(6)	12
Travel	0	59	59
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bon	190	156	346
Office Supplies	71	53	124
Miscellaneous	77	190	267
Intake	1,815	835	2,650
Total Administr	2,579	2,831	5,410
<i>Program:</i>			
Wood Payment	3,277	43,767	47,044
Propane Payme	9,798	22,422	32,220
Oil Payments	0	598	598
Other	0	0	0
Total Program	13,075	66,787	79,862
Total Costs	15,654	69,618	85,272
Revenues over (under) costs			0

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 96B-8021 (Weatherization)
For The Period Jan. 1, 1996 through Dec. 31, 1996

	1/1/96-6/30/96			7/1/96-12/31/96			Contract Total			Rate	1/96-6/96	7/96-12/96	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
96B-8021													
1 Outreach	32			63			95			25	800.00	1,575.00	2,375.00
2 Non-Blower Door Assessment (with attic)	13			26			39			50	650.00	1,300.00	1,950.00
3 Non-Blower Door Assessment (w/o attic)	19			37			56			35	665.00	1,295.00	1,960.00
4 Safety Check of Combustion Appliances (	11			30			41			45	495.00	1,350.00	1,845.00
5 Safety Check of Combustion Appliances (	0			0			0			35	0.00	0.00	0.00
6 Blower Door Test	0			1			1			60	0.00	60.00	60.00
7 Duct Leakage Pre-Test	0			0			0			35	0.00	0.00	0.00
8 Duct Leakage Post-Test	0			0			0			25	0.00	0.00	0.00
MANDATORY MEASURES													
1 Comb App Safety Hazard Repair/Replace													0.00
2 Glass Replacement	2	157.5	76.19	9	735	574.5	11	892.5	650.7		233.69	1,309.46	1,543.15
3 Duct and Register Repair/Replacement	13	997.5	345.1	29	2135	903.8	42	3133	1249		1,342.60	3,038.77	4,381.37
4 Minor Envelope Repair	32	4218	1262	63	7683	4063	95	11900	5325		5,479.30	11,745.23	17,224.53
5 Evap Cooler/A/C Vent Cover, Per Cover	7	7		17	17		24	24		55.65	389.55	946.05	1,335.60
6 Attic Venting	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
7 a. Ceiling Insulation R11	0	0		0	0		0	0		0.35	0.00	0.00	0.00
b. Kneewall Insulation R11	0	0		1	120		1	120		0.45	0.00	54.00	54.00
c. Ceiling Insulation R19	0	0		1	140		1	140		0.45	0.00	63.00	63.00
d. Kneewall Insulation R19	0	0		0	0		0	0		0.5	0.00	0.00	0.00
e. Ceiling Insulation R30	0	0		0	0		0	0		0.5	0.00	0.00	0.00
f. Ceiling Insulation R38	0	0		0	0		0	0		0.6	0.00	0.00	0.00
8 Low-Flow Showerhead, Per Showerhead	29	36		54	65		83	101		22	792.00	1,430.00	2,222.00
9 Hot Water Faucet Restrictor, Per Device	31	68		58	114		89	182		6.75	459.00	769.50	1,228.50
10 Door Weath/Strip, Per Hinged Ent Door	26	43		62	108		88	151		33.6	1,444.80	3,628.80	5,073.60
11 Water Heater Blanket, Per Blanket	5	5		18	18		23	23		28.35	141.75	510.30	652.05
12 Water Heater Pipe Wrap	13	96		34	300		47	396		1.7	163.20	510.00	673.20
13 Duct Wrap	1	20		1	20		2	40		2.25	45.00	45.00	90.00
14 Switch/Outlet Gaskets, Per Dwelling	30			59			89			27.85	835.50	1,643.15	2,478.65
15 Caulking, Per Dwelling	30	1050	206.2	62	1663	453.8	92	2713	660		1,256.20	2,116.25	3,372.45
16 Other Weatherstripping	12	154		6	66		18	220		1.7	261.80	112.20	374.00
OPTIONAL MEASURES													
1 Ceiling Fans, Per Dwelling	13	945	929.6	23	1558	1771	36	2503	2700		1,874.60	3,328.10	5,202.70
2 Evaporative Cooler Repair	5	122.5	74.6	21	490	323.2	26	612.5	397.8		197.10	813.20	1,010.30
3 Filter Rep for A/C or Furn, Filters Only	13			24			37			16.8	218.40	403.20	621.60
4 Filter Rep for A/C or Furn, Filters + Rep S	5			0			5			22	110.00	0.00	110.00
5 Floor Foundation Venting	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
6 Floor Insulation (+36") Clearance	0	0		1	90		1	90		0.7	0.00	63.00	63.00
7 Floor Insulation (-36") Clearance	0	0		1	110		1	110		0.8	0.00	88.00	88.00
8 Electric Water Heater Timer, Per Timer	0	0		9	9		9	9		94.5	0.00	850.50	850.50
9 Setback Thermostat, Per Dwelling	0			2			2			133.35	0.00	266.70	266.70
10 Shadescreen	9	906		27	1646		36	2552		2.8	2,536.80	4,608.80	7,145.60
11 Shutters	0	0		0	0		0	0		5	0.00	0.00	0.00
12 a. Storm Wind Operable (Vinyl)	5	265		17	1423		22	1688		5	1,325.00	7,115.00	8,440.00
b. " Operable (Polycarb)	0	0		0	0		0	0		5.5	0.00	0.00	0.00
c. " Operable (Glass)	0	0		0	0		0	0		7.25	0.00	0.00	0.00
d. " Fixed	4	170		26	1742		30	1912		2.5	425.00	4,355.00	4,780.00
13 Tinted Film	1	58		1	76		2	134		2.8	162.40	212.80	375.20
14 Wall Insulation	0	0		0	0		0	0		0.9	0.00	0.00	0.00
15 Wood Fueled Space Heater, Per Dwelling	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
16 Vented Heating Source Replacement	0	0	0	1	210	575.8	1	210	575.8		0.00	785.80	785.80
17 Heating Source Repair, Per Dwelling	4	367.5	254.6	5	682.5	636.6	9	1050	891.2		622.09	1,319.12	1,941.21
18 Air Conditioning Unit Repair, Per Dwelling	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
19 Range - Gas (Safety Hazard Repair/Repl.	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
20 Water Heater - Gas (Repair/Replace), Per	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
21 Carbon Monoxide Detectors, Per Dwelling	19	542.5	912	55	1426	2206	74	1969	3118		1,454.49	3,632.65	5,087.14
Mileage		0			0			0		0.53	0.00	0.00	0.00
Homes	32			65			97				32.00	65.00	97.00
Materials	6154			18921			25075				6,154.23	18,920.71	25,074.94
											24,380.27	61,343.58	85,723.85

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 97B-9000 (Assurance 16)
For The Period Jan. 1, 1997 through June 30, 1997

Description	01/01/97 Through 06/30/97	Total Reported Expenditures
<i>Revenues</i>		
Grant Revenue	13,188	0
Interest/Program Income	0	0
Total Revenues	13,188	0
<i>Expenditures</i>		
<i>Administration:</i>		
Salaries & Wages	91	91
Fringe Benefits	19	19
Facilities	0	0
Utilities	81	81
Equipment	211	211
Telephone - Communications	23	23
Travel	0	0
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	66	66
Office Supplies	170	170
Miscellaneous	143	143
Intake	435	435
Total Administration Costs	1,239	0
<i>Program:</i>		
Coordination w/Utility Compani	2,427	2,427
Client Needs Assessment	6,924	6,924
Conservation Education	1,299	1,299
Budget Counseling	1,299	1,299
Total Program Costs	11,949	0
Total Costs	13,188	0
Revenues over (under) costs		0

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 97B-9000 (Wood/Propane/Oil)
For The Period Jan. 1, 1997 through June 30, 1997

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>0</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>			
Grant Revenue	25,143	0	25,143
Interest/Program Income	0	0	0
Total Revenues	<u>25,143</u>	<u>0</u>	<u>25,143</u>
<i>Expenditures</i>			
<i>Administration:</i>			
Salaries & Wages	123	0	123
Fringe Benefits	32	0	32
Facilities	0	0	0
Utilities	125	0	125
Equipment	211	0	211
Telephone - Communications	10	0	10
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	182	0	182
Office Supplies	118	0	118
Miscellaneous	296	0	296
Intake	185	0	185
Total Administration Costs	<u>1,282</u>	<u>0</u>	<u>1,282</u>
<i>Program:</i>			
Wood Payments	1,186	0	1,186
Propane Payments	22,675	0	22,675
Oil Payments	0	0	0
Other	0	0	0
Total Program Costs	<u>23,861</u>	<u>0</u>	<u>23,861</u>
Total Costs	<u>25,143</u>	<u>0</u>	<u>25,143</u>
Revenues over (under) costs			<u>0</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 97B-9000 (LIHEAP - WX)
For The Period Jan. 1, 1997 through June 30, 1997

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>		
Grant Revenue	27,950	27,950
Interest/Program Income	0	0
Total Revenues	<u>27,950</u>	<u>0</u> <u>27,950</u>
<i>Expenditures</i>		
<i>Administration:</i>		
Salaries & Wages	360	360
Fringe Benefits	114	114
Facilities	0	0
Utilities	230	230
Equipment	537	537
Telephone - Communications	38	38
Travel	0	0
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	128	128
Office Supplies	74	74
Miscellaneous	139	139
Intake	448	448
Total Administration Costs	<u>2,068</u>	<u>0</u> <u>2,068</u>
<i>Program:</i>		
Outreach	344	344
Dwelling Assessment	1,491	1,491
Equipment - Small Tools	0	0
WX Materials	7,775	7,775
Labor	14,977	14,977
Travel/Transportation	85	85
Maintenance & Repair	0	0
Total Program Costs	<u>24,672</u>	<u>0</u> <u>24,672</u>
Total Costs	<u>26,740</u>	<u>0</u> <u>26,740</u>
Revenues over (under) costs		<u>1,210</u>

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 97B-9000 (Weatherization)
For The Period Jan. 1, 1997 through June 30, 1997

	1/1/97-6/30/97			7/1/97-12/31/97			Contract Total			Rate	1/97-6/97	7/97-12/97	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
96B-8021													
1 Outreach	31						31			25	775.00	0.00	775.00
2 Non-Blower Door Assessment (with attic)	26						26			50	1,300.00	0.00	1,300.00
3 Non-Blower Door Assessment (w/o attic)	3						3			35	105.00	0.00	105.00
4 Safety Check of Combustion Appliances (	13						13			45	585.00	0.00	585.00
5 Safety Check of Combustion Appliances (	0						0			35	0.00	0.00	0.00
6 Blower Door Test	4						4			60	240.00	0.00	240.00
7 Duct Leakage Pre-Test	2						2			35	70.00	0.00	70.00
8 Duct Leakage Post-Test	2						2			25	50.00	0.00	50.00
MANDATORY MEASURES													
1 Comb App Safety Hazard Repair/Replace													0.00
2 Glass Replacement	4	280	102.5				4	280	102.5		382.50	0.00	382.50
3 Duct and Register Repair/Replacement	8	402.5	159.2				8	402.5	159.2		561.70	0.00	561.70
4 Minor Envelope Repair	31	3273	2023				31	3273	2023		5,295.39	0.00	5,295.39
5 Evap Cooler/A/C Vent Cover, Per Cover	8	8					8	8		57.32	458.56	0.00	458.56
6 Attic Venting	0	0	0				0	0	0		0.00	0.00	0.00
7 a. Ceiling Insulation R11	0	0					0	0		0.36	0.00	0.00	0.00
b. Kneewall Insulation R11	0	0					0	0		0.46	0.00	0.00	0.00
c. Ceiling Insulation R19	1	760					1	760		0.46	349.60	0.00	349.60
d. Kneewall Insulation R19	0	0					0	0		0.52	0.00	0.00	0.00
e. Ceiling Insulation R30	0	0					0	0		0.52	0.00	0.00	0.00
f. Ceiling Insulation R38	0	0					0	0		0.62	0.00	0.00	0.00
8 Low-Flow Showerhead, Per Showerhead	25	32					25	32		22.66	725.12	0.00	725.12
9 Hot Water Faucet Restrictor, Per Device	31	61					31	61		6.95	423.95	0.00	423.95
10 Door Weath/Strip, Per Hinged Ent Door	28	62					28	62		34.61	2,145.82	0.00	2,145.82
11 Water Heater Blanket, Per Blanket	13	13					13	13		29.2	379.60	0.00	379.60
12 Water Heater Pipe Wrap	18	154					18	154		1.75	269.50	0.00	269.50
13 Duct Wrap	0	0					0	0		2.32	0.00	0.00	0.00
14 Switch/Outlet Gaskets, Per Dwelling	30						30			28.69	860.70	0.00	860.70
15 Caulking, Per Dwelling	31	1015	261.2				31	1015	261.2		1,276.20	0.00	1,276.20
16 Other Weatherstripping	2	20					2	20		1.75	35.00	0.00	35.00
OPTIONAL MEASURES													
1 Ceiling Fans, Per Dwelling	10	700	788.1				10	700	788.1		1,488.10	0.00	1,488.10
2 Evaporative Cooler Repair	12	332.5	159.2				12	332.5	159.2		491.71	0.00	491.71
3 Filter Rep for A/C or Furn, Filters Only	8						8			17.3	138.40	0.00	138.40
4 Filter Rep for A/C or Furn, Filters + Rep S	0						0			22.66	0.00	0.00	0.00
5 Floor Foundation Venting	0	0	0				0	0	0		0.00	0.00	0.00
6 Floor Insulation (+36") Clearance	1	224					1	224		0.72	161.28	0.00	161.28
7 Floor Insulation (-36") Clearance	0	0					0	0		0.82	0.00	0.00	0.00
8 Electric Water Heater Timer, Per Timer	2	2					2	2		97.34	194.68	0.00	194.68
9 Setback Thermostat, Per Dwelling	0						0			137.35	0.00	0.00	0.00
10 Shadescreen	16	1370					16	1370		2.88	3,945.60	0.00	3,945.60
11 Shutters	0	0					0	0		5.15	0.00	0.00	0.00
12 a. Storm Wind Operable (Vinyl)	11	465					11	465		5.15	2,394.75	0.00	2,394.75
b. " Operable (Polycarb)	0	0					0	0		5.67	0.00	0.00	0.00
c. " Operable (Glass)	0	0					0	0		7.47	0.00	0.00	0.00
d. " Fixed	8	348					8	348		2.58	897.84	0.00	897.84
13 Tinted Film	0	0					0	0		2.88	0.00	0.00	0.00
14 Wall Insulation	0	0					0	0		0.93	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	0	0	0				0	0	0		0.00	0.00	0.00
17 Heating Source Repair, Per Dwelling	1	85	38.61				1	85	38.61		123.61	0.00	123.61
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.	0	0	0				0	0	0		0.00	0.00	0.00
20 Water Heater - Gas (Repair/Replace), Per	0	0	0				0	0	0		0.00	0.00	0.00
21 Carbon Monoxide Detectors, Per Dwelling	25	875	950				25	875	950		1,825.00	0.00	1,825.00
Mileage		0						0		0.53	0.00	0.00	0.00
Homes	31						31				31.00	0.00	31.00
Materials	7775						7775				7,774.66	0.00	7,774.66
											27,949.61	0.00	27,949.61

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 97C-7101 (DOE - WX)
For The Period April 1, 1997 through March 31, 1998

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>01/01/97 Through 06/30/97</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	0	0	0
Interest/Program Income	0	0	0
Total Revenues	0	0	0
<u>Expenditures</u>			
Administration:			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Telephone - Communications	0	0	0
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	0	0	0
Office Supplies	0	0	0
Miscellaneous	0	0	0
Total Administration Costs	0	0	0
Program:			
Audit Costs	0	0	0
Public Liability Insurance	0	0	0
Weatherization Materials	0	0	0
Labor	0	0	0
Outreach	0	0	0
Intake	0	0	0
Client Education/Counseling	0	0	0
Assessment	0	0	0
Equipment - Small Tools	0	0	0
Travel/Transportation	0	0	0
Maintenance & Repair	0	0	0
Total Program Costs	0	0	0
Total Costs	0	0	0
Revenues over (under) costs			0

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 96F-1305 (CSBG)
For The Period Jan. 1, 1996 through Dec. 31, 1996

<i>Description</i>	<i>01/01/96 Through 06/30/96</i>	<i>07/01/96 Through 12/31/96</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>			
Grant Revenue	65,996	94,004	160,000
Interest/Program Income	313	6,561	6,874
Total Revenues	<u>66,309</u>	<u>100,565</u>	<u>166,874</u>
<i>Expenditures</i>			
Personnel Costs:			
Salaries & Wages	47,803	64,691	112,494
Fringe Benefits/Payroll Taxes	16,529	18,326	34,855
Sub-Total Personnel Costs	<u>64,332</u>	<u>83,017</u>	<u>147,349</u>
Non-Personnel Costs:			
Travel	262	1,378	1,640
	0	360	360
Consumable Supplies	1,139	2,598	3,737
Lease/Purch Equip	0	95	95
Consultant Services	96	478	574
Other Costs	167	12,952	13,119
Sub-Total Non-Personnel Cost	<u>1,664</u>	<u>17,861</u>	<u>19,525</u>
Total Costs	<u><u>65,996</u></u>	<u><u>100,878</u></u>	<u><u>166,874</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. 97F-1509 (CSBG)
For The Period Jan. 1, 1997 through June 30, 1997

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>		
Grant Revenue	75,436	75,436
Interest/Program Income	0	0
Total Revenues	<u>75,436</u>	<u>0</u> <u>75,436</u>
<i>Expenditures</i>		
Personnel Costs:		
Salaries & Wages	53,935	53,935
Fringe Benefits/Payroll Taxes	16,100	16,100
Sub-Total Personnel Costs	<u>70,035</u>	<u>0</u> <u>70,035</u>
Non-Personnel Costs:		
Travel	304	304
Space Cost Rental	0	0
Consumable Supplies	969	969
Lease/Purch Equip	0	0
Consultant Services	0	0
Other Costs	4,128	4,128
Sub-Total Non-Personnel Cost	<u>5,401</u>	<u>0</u> <u>5,401</u>
Total Costs	<u>75,436</u>	<u>0</u> <u>75,436</u>
Revenues over (under) costs		<u>0</u>

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

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, Medi-cal 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 requested to cover funding for part of a new position and is recommending additional funding from the County Board of Supervisors.

Status: The 1997/98 Board-approved budget included the requested new positions. The Department is awaiting CAO approval to fill vacancies.

DEPARTMENT OF SOCIAL SERVICES: FOOD STAMPS DFA 256 - CFDA 10.551

Finding:

There was a consistent error on the monthly filing of Form DFA 256, Participation and Coupon Issuance Report - Food Stamp Program. Net remails totaling \$57,070 were not deducted properly.

Recommendation:

DFA 256 should be reviewed and approved by a lead worker before it is forwarded to the state Department of Social Services.

Management Response:

We agree with the findings and recommendations.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

**DEPARTMENT OF SOCIAL SERVICES: FOOD STAMPS DFA 256 – CFDA 10.551
(Continued)**

Corrective Action Plan:

DFA 256 will be reviewed and approved by a lead worker at month end.

Status: Implemented

**TIME STUDIES - 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:

Time studies completed for the third quarter Administrative Expense Claim were redone. New timesheets were completed and signed by the employees. However, no reason was given for the change in the timesheets and the original date of signing by the employees was used. The corrected Administrative Expense Claim filed in December of 1996 reflected the corrected time study.

Recommendation:

Timesheets changes submitted by employees should be dated as of the date of signing with attached justification of change.

Management Response:

We agree with the finding and recommendation.

Corrective Action Plan:

Timesheets changes submitted by employees will be dated as of the date of signing and include attached justification for change.

Status: Implemented

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

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.

Status: Implemented

The Community Services Department has complied with the WIC related recommendation and corrective action plan. WIC staff has communicated the audit finding to the State Department of Health Services, and has requested the implementation of a program routine that will accumulate the value of redeemed food vouchers and report them to the County WIC Unit.

Unfortunately, the Department of Health Services appear either unwilling or unable to provide the requested data. In the absence of that data, the Community Services Department has generated value estimates for WIC vouchers based upon prior year data.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT
FINDINGS AND RECOMMENDATIONS
FOR THE FISCAL YEAR ENDED JUNE 30, 1997**

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

Finding:

The Sheriff's Department sent in a budget revision for the use of Program Income-Asset Forfeiture to the state and has not received approval. No project income may be expended prior to the approval of the OCJP. The amount has been shown as costs questioned on the Statements of Costs Claimed and Accepted - Office of Criminal Justice Planning Grants.

Recommendation:

Contact the State Office of Criminal Justice Planning (OCJP) and determine when or if the budget revision approval will be made or revise the Schedule of Federal Financial Assistance. If the income does not have prior approval or if an income surplus exists at the end of the grant period, the income will normally be divided between OCJP and the project, with OCJP's portion being based on the percentage of state and/or federal monies provided by OCJP to fund the project. Final determination on the disposition of such income will be made by OCJP.

Management Response:

The Sheriff's Department has contacted OCJP and learned that the grant file does not contain a copy of the original request to OCJP for processing. The Department anticipates receiving approval shortly. Because the original request was submitted in a timely fashion and was apparently lost by OCJP, and approval is anticipated, no revision of the Schedule of Federal Financial Assistance is necessary.

Corrective Action Plan:

Contact the State Office of Criminal Justice Planing and determine when or if the budget revision will be approved.

Status: Implemented