

**COUNTY OF EL DORADO**

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

For the Year Ended  
June 30, 1998

**COUNTY OF EL DORADO  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

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**Independent Auditors' Report 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, 1998, and have issued our report thereon dated January 12, 1999. 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. In our report, our opinion was qualified because we were unable to examine evidence regarding year 2000 computer concerns.

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, except for the qualification noted in the paragraph above, 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, 1998, 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, 1999 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, 1999



**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 general-purpose financial statements of El Dorado County as of and for the year ended June 30, 1998, and have issued our report thereon dated January 12, 1999. 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. In our report, our opinion was qualified because we were unable to examine evidence regarding year 2000 computer concerns.

**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, 1999.

**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 & Hillis*

March 16, 1999



**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, 1998. 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, 1998. 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, 1998, and have issued our report thereon dated January 12, 1999. Our audit was performed for the purpose of forming an opinion on the general-purpose financial statements taken as a whole. In our report, our opinion was qualified because we were unable to examine evidence regarding year 2000 computer concerns. 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, 1999

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal</u>	<u>Pass Through</u>	<u>Grant</u>	<u>Grant Term</u>	<u>Revenues</u>	<u>Expenditures</u>
	<u>CFDA No</u>	<u>Number</u>	<u>Amount</u>		<u>Recognized</u>	
<b>1. U.S. DEPARTMENT OF AGRICULTURE</b>						
<b>A. Passed Through State Department of Aging:</b>						
1a. Elderly Nutrition C-1	10.570	29-9798	46,750	07/01/97-06/30/98	43,067	43,067
1b. Elderly Nutrition C-2	10.570	29-9798	29,150	07/01/97-06/30/98	<u>32,028</u>	<u>32,028</u>
Total Nutrition Program for Elderly	10.570				75,095	75,095
<b>B. Passed Through State Department of Health Services:</b>						
1a. Special Supplemental Food Programs-WIC	10.557	96-25934	270,110	10/01/96-09/30/97	63,348	63,348
1b. Special Supplemental Food Programs-WIC Vouchers	10.557	96-25934	n/a	10/01/96-09/30/97	407,124	407,124
1c. Special Supplemental Food Programs-WIC	10.557	97-11242	279,278	10/01/97-09/30/98	191,541	191,541
1d. Special Supplemental Food Programs-WIC Vouchers	10.557	97-11242	n/a	10/01/97-09/30/98	<u>1,220,629</u>	<u>1,220,629</u>
Total Special Supplemental Food Programs-WIC*	10.557				1,882,642	1,882,642
<b>C. Passed Through State Department of Social Services:</b>						
1. Food Stamps	10.551	n/a	n/a	07/01/97-06/30/98	4,916,354	4,916,354
2a. State Administration Matching Food Stamps Admin	10.561	n/a	n/a	07/01/97-06/30/98	722,760	722,760
2b. State Administration Matching Food Stamps Fraud	10.561	n/a	n/a	07/01/97-06/30/98	109,751	109,751
2c. Food Stamps Employment and Training	10.561	n/a	n/a	07/01/97-06/30/98	<u>85,500</u>	<u>85,500</u>
Total State Administration Matching Food Stamps*	10.561				918,011	918,011
3a. Temporary Emergency Food Assistance Program	10.568	MOU-F66013	15,000	10/01/96-09/30/97	2,971	2,971
3b. Temporary Emergency Food Assistance Program	10.568	MOU-G67007	15,000	10/01/97-09/30/98	<u>10,596</u>	<u>10,596</u>
Total Temporary Emergency Food Assistance Program	10.568				13,567	13,567
4a. Temporary Emergency Food Assistance (Commodities)	10.569	MOU-F66013	n/a	10/01/96-09/30/97	6,550	6,550
4b. Temporary Emergency Food Assistance (Commodities)	10.569	MOU-G67007	n/a	10/01/97-09/30/98	<u>25,110</u>	<u>25,110</u>
Total Temporary Emergency Food Assistance(Commodities)	10.569				31,660	31,660
<b>D. Passed Through State Department of Education</b>						
1. National School Breakfast Program	10.553	09-10090- -0930016-01	n/a	07/01/90-	15,356	15,356
2. National School Lunch Program	10.555	09-10090- -0930016-01	n/a	07/01/90-	24,284	24,284

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal</u>	<u>Pass Through</u>	<u>Grant</u>	<u>Grant Term</u>	<u>Revenues</u>	<u>Expenditures</u>
	<u>CFDA No</u>	<u>Number</u>	<u>Amount</u>		<u>Recognized</u>	<u></u>
<b>E. Passed Through State Controller's Office</b>						
1. Schools and Roads-State*	10.665	n/a	n/a	07/01/97-06/30/98	503,474	503,474
<b>F. Direct-U.S.F.S.</b>						
1. Burton-Santini Erosion Control						
1a. Black Bart (95125)	unknown	05-89-04 Am #2	140,000		0	0
1b. Angora Creek (95133)	unknown	05-92RO-04 Am #2	221,857		93,277	93,277
1c. WQ Monitoring (95137)	unknown	05-92-RO-06 Am #1	15,000		0	0
1d. Pioneer Trail III (95139)	unknown	19-94-01	62,000		21,501	21,501
1e. Misc ECP/Phase I	unknown	19-93-04 Am#2	61,172		24,867	24,867
1f. Woodland, Tamarack (95145)	unknown	19-96-01	5,777		5,777	5,777
1g. No Upper Truckee (95149)	unknown	19-96-02	4,712		0	0
Total Burton-Santini Erosion Control	unknown		500,029		145,422	145,422
2. U.S.F.S. Cooperative Agreement						
2a Visitor Protection '96	unknown			5/01/96-4/30/97	14,072	14,072
2b Visitor Protection '97	unknown		30,000	5/01/97-9/30/97	6,280	6,280
Total Visitor Protection					20,352	20,352
2c Controlled Substances '97	unknown		20,000	01/01/97-12/31/97	3,680	3,680
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					<b>8,549,897</b>	<b>8,549,897</b>
<b>2 CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>						
A. Passed Through California Commission on Improving Life Through Service						
		94ASCCA005Y3-F23				
1. Americorps	94.006		582,006	08/01/96-12/31/97	173,802	173,802
Program Income	94.006			08/01/96-12/31/97	(83)	36,293
Total Americorps*	94.006				173,719	210,095
<b>TOTAL CORPORATION FOR NATIONAL AND COMMUNITY SERVICE</b>					<b>173,719</b>	<b>210,095</b>
<b>3. U.S. DEPARTMENT OF EDUCATION</b>						
A. Passed Through California State Library						
1. Public Library Services						
LSCA-Literacy Program						
Transition	84.034	40-4142	13,938	10/01/96-9/30/97	4,127	4,127
B. Passed Through State Department of Alcohol and Drug Programs:						
1. Drug Free Schools & Communities						
	84.186	NNA 0994-A3	27,349	07/01/97-06/30/98	27,349	27,349
<b>TOTAL DEPARTMENT OF EDUCATION</b>					<b>31,476</b>	<b>31,476</b>
<b>4. U.S. DEPARTMENT OF ENERGY</b>						
A. Passed Through State Department of Community Services and Development						

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal</u>	<u>Pass Through</u>	<u>Grant</u>	<u>Grant Term</u>	<u>Revenues</u>	<u>Expenditures</u>
	<u>CFDA No</u>	<u>Number</u>	<u>Amount</u>		<u>Recognized</u>	<u></u>
Subcontractor for Amador-Tuolumne Community Action Agency						
1a. Weatherization Program for Low-Income Persons	81.042	97C-9202	28,693	04/01/97-03/31/98	28,693	28,693
1b. Weatherization Program for Low-Income Persons	81.042	98C-1112	39,360	04/01/98-03/31/99	0	0
Total Weatherization Program for Low-Income Persons	81.042				28,693	28,693
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>					28,693	28,693
<b>5. U.S. ENVIRONMENTAL PROTECTION AGENCY</b>						
A. Passed Through State Water Resources Control Board:						
1. Water Quality Management	66.454	7-081-256-0	205,000	3/01/98-12/31/00	0	0
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					0	0
<b>6. FEDERAL EMERGENCY MANAGEMENT AGENCY</b>						
A. Passed Through State Office of Emergency Services						
Emergency Management						
1. Assistance	83.503	EMF 96-PA-0598	34,949	10/01/95-09/30/96	2,370	0
Emergency Management						
2a. Assistance	83.534	EMF 98-PA-9002	36,638	10/01/97-09/30/98	27,478	27,478
Emergency Management						
2b. Assistance	83.534	EMF 97-PA-0002	37,442	10/01/96-09/30/97	7,372	7,372
Total Emergency Management Assistance	83.534				34,850	34,850
3a. Disaster Assistance		FEMA 1155DR-CA , PA#017-00000				
DSR's	83.516	Supp 0-17	1,054,757		717,700	719,000
Admin	83.516		25,063		12,840	12,858
3b. Disaster Assistance		FEMA 1044DR, PA#017-91003				
EDC DOT DSR's	83.516	Supplement 0-15	81,852	01/03/95- various	1,272	10,890
-Admin	83.516		3,183		51	335
3c. Disaster Assistance		FEMA-1046DR, PA017-91014				
EDC GSD Special Districts-DSR's	83.516	SUPPL 0,1,2	9,473	02/13/95-	790	790
-Admin	83.516	SUPPL 0,1,2	379	02/13/95-	0	0
Total Disaster Assistance*	83.516				732,653	743,873
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					769,873	778,723

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal</u>	<u>Pass Through</u>	<u>Grant</u>	<u>Grant Term</u>	<u>Revenues</u>	<u>Expenditures</u>
	<u>CFDA No</u>	<u>Number</u>	<u>Amount</u>		<u>Recognized</u>	
<b>7. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
A. Direct:				EIN 1946000511A1		
1. Community Partnership Sierra Nevada Rural Health Coalition	93.194	C-H4SP07619A	856,893	09/30/95-09/29/98	284,423	285,758
2. Rural Health Outreach	93.912	3-CSD000238A	636,577	09/01/94-09/01/98	35,096	35,096
Rural Health Outreach	93.912	3-CSR000023-02-0	200,000	09/30/97-09/29/00	<u>20,445</u>	<u>20,445</u>
Total Rural Health Outreach	93.912				55,541	55,541
<b>B. Passed Through State Department of Community Services and Development</b>						
Subcontractor for Amador- Tuolumne Community Action Agency						
1 Low Income Home Energy Assistance Program (LIHEAP)						
1a. Assurance 16 Assistance	93.568	96B-8021	25,896	01/01/96-12/31/96	(3)	0
1b. ECIP/WPO/FRR	93.568	96B-8021	86,558	01/01/96-12/31/96	492	0
1c. Assurance 16 Assistance	93.568	97B-9000	23,637	01/01/97-12/31/97	10,449	10,449
1d. Weatherization Assistance	93.568	97B-9000	118,760	01/01/97-12/31/97	90,810	90,810
1e. Wood Propane & Oil/FRR Program /Interest income- Energy	93.568	97B-9000		01/01/97-12/31/97	322	2,177
Program/Interest income-WX	93.568	97B-9000		01/01/97-12/31/97	994	0
1f. Emergency Contributions Fund	93.568	97ECF170	12,052	01/01/97-12/31/97	12,151	12,052
1g. Assurance 16/Outreach	93.568	98B-1013	23,375	01/01/98-12/31/98	13,934	13,934
1h. Weatherization Assistance	93.568	98B-1013	120,030	01/01/98-12/31/98	37,261	37,261
1i. ECIP/WPO/FRR	93.568	98B-1013	107,463	01/01/98-12/31/98	87,748	87,748
Program/Interest income Energy	93.568	98B-1013		01/01/98-12/31/98	40	0
Program/Interest income WX	93.568	98B-1013		01/01/98-12/31/98	<u>1,899</u>	<u>0</u>
Total L.I.H.E.A.P.	93.568				305,955	304,289
2a. Community Services Block Grant	93.569	97F-1509	160,000	01/01/97-12/31/97	84,564	84,564
Program/Interest Income	93.569	97F-1509		01/01/97-12/31/97	397	5,002
2b. Community Services Block Grant	93.569	98F-1610	160,000	01/01/98-12/31/98	65,685	65,685
Program/Interest Income	93.569	98F-1610		01/01/98-12/31/98	<u>62</u>	<u>0</u>
Total Community Services Block Grant	93.569				150,708	155,251
<b>C. Passed Through State Department of Aging</b>						
1. Title VII, Elder Abuse Prevention	93.041	29-9798	3,122	07/01/97-06/30/98	3,122	3,122
2. Title VII, Part A-Long Term Care Ombudsman Services	93.042	29-9798	1,927	07/01/97-06/30/98	1,927	1,927
3. Title III, Part F Preventive Health Services	93.043	29-9798	10,010	07/01/97-06/30/98	6,292	6,292
4. Title III, Part B-Supportive Services and Senior Centers	93.044	29-9798	180,996	07/01/97-06/30/98	180,457	180,457

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<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>
5a. Title III, Part C-Nutrition Services (C1)	93.045	29-9798	224,519	07/01/97-06/30/98	227,530	227,530
5b. Title III, Part C-Nutrition Services (C2)	93.045	29-9798	70,657	07/01/97-06/30/98	<u>68,970</u>	<u>68,970</u>
Total Title III, Part C Nutrition Services	93.045				296,500	296,500
6. Title III, Part D-In Home Services for Frail Older Individuals	93.046	29-9798	5,867	07/01/97-06/30/98	5,487	5,487
<b>D. Passed Through State Department of Social Services</b>						
1. CWS IVB FPSP	93.556	n/a	n/a	07/01/97-06/30/98	73,242	73,242
2a. Temporary Assistance to Needy Families (TANF)-Asst Pmt TANF-Asst Payment	93.558			07/01/97-06/30/98	4,934,059	4,934,059
TANF-Absent Parent Recoupment	93.558			07/01/97-06/30/98	(1,942,386)	(1,942,386)
2b. Temporary Assistance to Needy Families(TANF)-Admin	93.558			07/01/97-06/30/98	<u>2,176,613</u>	<u>2,176,613</u>
Total Temporary Assistance to Needy Families (TANF)*	93.558				5,168,286	5,168,286
3. Family Support Payments to States; Assistance Payment (AFDC)	93.560			07/01/97-06/30/98	46,896	46,896
(CSE):						
4a. CSE Title IVD Incentives	93.563	n/a	n/a	07/01/97-06/30/98	939,088	790,122
4b. CSE Title IVD Incentives	93.563	n/a	n/a	07/01/96-06/30/97	4,146	4,146
4c. CSE Title IVD Admin	93.563	n/a	n/a	07/01/95-06/30/96	12,995	12,995
4d. CSE Title IVD Admin	93.563	n/a	n/a	07/01/96-06/30/97	(331)	(331)
4e. CSE Title IVD Admin	93.563	n/a	n/a	07/01/97-06/30/98	2,035,473	2,035,473
Passed through Judicial Council of California						
4f. Title IVD CSE Facilitator	93.563	993052	32,155	07/01/97-06/30/98	32,155	32,155
4g. Title IVD CSE Commissioner	93.563	993053	118,800	07/01/97-06/30/98	98,269	98,269
4h. Title IVD CSE Commissioner	93.563	991274	9,900	06/01/97-06/30/97	<u>9,900</u>	<u>9,900</u>
Total Child Support Enforcement*	93.563				3,131,695	2,982,729
5. Child Welfare Services IVB	93.645	n/a	n/a	07/01/97-06/30/98	82,096	82,096
6a. Foster Care-Title IV-E	93.658	n/a	n/a	07/01/97-06/30/98	982,558	982,558
6b. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/97-06/30/98	842,461	842,461
6c. Foster Care-Title IV-E Trng	93.658	n/a	n/a	07/01/97-06/30/98	<u>32,784</u>	<u>32,784</u>
Total Foster Care Title IVE	93.658				1,857,803	1,857,803
7a. Adoption Assistance	93.659	n/a	n/a	07/01/97-06/30/98	171,648	171,648
7b. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/97-06/30/98	90,819	90,819
7c. Adoption Assistance Trng	93.659	n/a	n/a	07/01/97-06/30/98	<u>189</u>	<u>189</u>
Total Adoption Assistance	93.659				262,656	262,656

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
8. Federal Community Based Family Resource Program	93.590	n/a	18,898	10/01/95-09/30/97	1,685	1,685
9. Community Based Family Resource Program	93.669	n/a	20,574	10/01/96-9/30/98	20,574	20,574
10. Independent Living Skills	93.674	n/a	n/a	07/01/97-06/30/98	16,222	16,222
11. Social Security Incentive Payment	unknown	n/a	n/a	07/01/97-06/30/98	4,200	4,200
<b>E. Passed Through State Department of Health Services</b>						
1. AIDS Activity	93.118	97-10761	5,000	07/01/97-06/30/98	5,000	5,000
2. Childhood Immunizations Grant	93.268	96-25827	40,000	07/01/97-06/30/98	38,336	38,336
3. Medical Assistance Program:						
3a. (CHDP)	93.778	n/a	43,309	07/01/97-06/30/98	45,237	45,237
3c. (CCS)	93.778	n/a	61,024	07/01/97-06/30/98	59,771	59,771
3d. (CCS Enhanced Case Management)	93.778	n/a	23,881	07/01/97-06/30/98	10,611	10,611
3e. (MAC) Settlement	93.778	94-20502/9216055	1,360,000	07/01/92-07/01/95	32,878	32,878
3f. (MAA/TCM)	93.778	n/a	6,431	07/01/95-06/30/96	6,431	6,431
3g. (MAA/TCM)	93.778		43,781	07/01/96-06/30/97	41,027	41,027
3h. (MAA/TCM)	93.778		45,946	07/01/97-06/30/98	45,946	45,946
3j. (MCH)	93.778	199709A	330,380	07/01/97-06/30/98	293,648	293,648
3k. MCH POE)	93.778	199709	42,100	07/01/97-06/30/98	34,783	34,879
3l. (DSS MediCal)	93.778	n/a	n/a	07/01/97-06/30/98	796,344	796,344
3m. (Other Title XIX DSS)	93.778	n/a	n/a	07/01/97-06/30/98	<u>149,508</u>	<u>149,508</u>
Total Medical Assistance Program*	93.778				1,516,184	1,516,280
<b>Passed through County of Sacramento</b>						
4a. HIV Care Title I	93.917	7275-99-709	110,301	03/01/98-02/28/99	19,372	19,372
4b. HIV Care Title II	93.917	7275-99-709	162,101	03/01/98-02/28/99	49,376	43,304
4c. HIV Care Title I	93.917	9798-7275-98-709	85,544	05/03/97-02/28/98	68,681	68,681
4d. HIV Care Title II	93.917	9798-7275-98-709A1	131,483	07/01/97-03/31/98	<u>130,510</u>	<u>130,510</u>
Total HIV CARE	93.917				267,939	261,867
5a. Preventive Health Services Block Grant	93.991	n/a	7,310	10/01/97-09/30/98	5,483	5,482
5b. Preventive Health Services Block Grant	93.991	n/a	7,801	10/01/96-09/30/97	<u>1,827</u>	<u>1,827</u>
Total Preventive Health Services Block Grant	93.991				7,310	7,309
6. Maternal & Child Health Block Grant (MCH)	93.994	199709A	72,000	07/01/97-06/30/98	63,021	63,021
<b>F. Passed Through State Department of Mental Health</b>						
1. Projects for Assistance in Transition from Homelessness	93.150	n/a	10,000	07/01/97-06/30/98	10,000	10,000

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<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>
2. Substance Abuse & Mental Health Services Admin.	93.958	n/a		07/01/97-06/30/98	114,743	114,743
3. Mental Health Disaster Asst. and Emergency Mental Health	93.982	FEMA-1155DR CA	20,982	12/28/96-05/04/97	13,591	0
<b>G. Passed Through State Department of Alcohol and Drug Abuse Programs:</b>						
1a. Drug Medi-Cal	93.778	NNA 0994 A6	128,962	07/01/97-06/30/98	75,873	75,873
1b. Perinatal Medi-Cal	93.778	NNA 0994 A6	67,588	07/01/97-06/30/98	<u>60,570</u>	<u>60,570</u>
Total Medical Assistance*	93.778				136,443	136,443
2a. Substance Abuse Prevention and Treatment Block Grant*	93.959	NNA 0994 A6	701,770	07/01/97-06/30/98	682,358	682,358
<b>H. Passed Through Emergency Medical Services Authority</b>						
1 EMS Data Collection System	93.991	EMS 4044	100,000	6/25/95-12/31/96	2,850	0
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					<u>14,813,542</u>	<u>14,646,370</u>
<b>8. U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<b>A. Passed Through State Department of Housing and Community Development:</b>						
<b>1. Lower Income Housing Assistance</b>						
		SF 1903				
(Sec 8) Vouchers Admin	14.855	CA30-V151-002-008	71,679	07/01/96-06/30/97	0	2,582
(Sec 8) Vouchers Admin	14.855	CA30-V151-002-011	102,814	07/01/97-06/30/98	91,725	94,201
(Sec 8) Vouchers Admin Interest Income	14.855			07/01/97-06/30/98	2,931	2,931
(Sec 8) Vouchers Project	14.855	CA30-V151-002-011	611,554	07/01/97-06/30/98	579,983	579,983
(Sec 8) Vouchers Project Interest Income	14.855			07/01/97-06/30/98	3,462	3,462
Total Section 8 Rental Voucher Program*	14.855				<u>678,101</u>	<u>683,159</u>
<b>2. Lower Income Housing Assistance</b>						
		SF 1903				
(Sec 8) Certificates-Admin	14.857	CA30-E151-004-015	117,257	07/01/97-06/30/98	112,122	96,585
(Sec 8) Certificates-Admin Interest Income	14.857			07/01/97-06/30/98	2,040	2,040
(Sec 8) Certificates-Admin	14.857	CA30-E151-003-012	86,057	07/01/96-06/30/97	(135)	2,143
(Sec 8) Certificates-Project	14.857	CA30-E151-004-015	637,686	07/01/97-06/30/98	562,149	562,149
(Sec 8) Certificates-Project Interest Income	14.857			07/01/97-06/30/98	<u>2,409</u>	<u>2,409</u>
Total Section 8 Rental Certificate Program*	14.857				678,585	665,326
<b>3a. Community Development Block Grant/State's Program</b>						
Program Income(RLF)	14.228	89-EDBG-082	324,500	05/15/89-06/30/91	0	0
	14.228	89-EDBG-082		07/01/97-06/30/98	15,409	82,462



**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
3b. Community Development Block Grant (P&T) Pioneer Park Program Income	14.228	96-STBG-1007	500,000	10/01/96-4/30/99 07/01/97-06/30/98	43,759 1,545	9,200 1,545
3c. Community Development Block Grant (P&T)	14.228	97-STBG-1176	31,600	10/01/97-12/31/98	2,500	2,500
3d. Community Development Block Grant Rehab Program Income (RLF)	14.228 14.228	94-STBG-792 94-STBG-792	500,000	10/01/94-04/30/97 07/01/97-06/30/98	0 24,913	 141,542
Total Community Development Block Grant/State's Program	14.228				88,126	237,249
<b>B. Passed through County of Sacramento</b>						
1a. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance	14.241	ELD-02-97	28,010	01/01/97-12/31/97	24,647	24,647
1b. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance	14.241	ELD-01-98	30,650	01/01/98-12/31/98	13,249	13,249
Total HOPWA	14.241				37,896	37,896
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					1,482,708	1,623,630
<b>9. U.S. DEPARTMENT OF INTERIOR</b>						
<b>A. Direct-Bureau of Land Management</b>						
1. Payment In-Lieu of Taxes	unknown	n/a		07/01/97-06/30/98	188,351	188,351
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>					188,351	188,351
<b>10 U.S. DEPARTMENT OF JUSTICE</b>						
<b>A. Direct-Drug Enforcement Agency</b>						
<b>1a. Domestic Cannabis Eradication/ Suppression Program</b>						
Correction to FY9697	unknown	97-12	20,000	01/01/97-12/31/97	20,000	5,000
	unknown	97-12	20,000	01/01/97-12/31/97		15,000
<b>1b. Domestic Cannabis Eradication/ Suppression Program</b>						
(note: Deferred revenues \$20,000)	unknown	98-12	20,000	01/01/98-12/31/98	0	0
Total Domestic Cannabis Eradication/ Suppression Program	unknown				20,000	20,000
<b>B. Direct-Office of Community Oriented Policing Services</b>						
<b>1a. Public Safety and Community Policing Grants(COPS AHEAD)</b>						
COPS Universal Hiring -95	16.726	95CCWS0441	225,000	04/01/95-09/30/99	48,480	48,480
COPS Universal Hiring -96	16.726	95CCWS0441	225,000	05/01/96-04/30/99	82,776	82,776
COPS Universal Hiring -97	16.726	95CCWS0441	225,000	06/01/97-05/31/00	47,949	47,949
	16.726	95CCWS0441	225,000	01/01/98-12/31/00	0	0
<b>1b. Public Safety and Community Policing Grants</b>						
COPS MORE-95	16.726	96CMWX0500	464,551	12/01/95-11/30/97	32,578	32,578
COPS MORE-96	16.726	97CMWX1182	323,514	06/01/97-05/31/99	17,635	17,635
Total Public Safety and Community Policing Grants	16.726				229,418	229,418

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal</u>	<u>Pass Through</u>	<u>Grant</u>	<u>Grant Term</u>	<u>Revenues</u>	<u>Expenditures</u>
	<u>CFDA No</u>	<u>Number</u>	<u>Amount</u>		<u>Recognized</u>	
<b>C. Direct-Office of Justice Programs</b>						
1a. Local Law Enforcement						
Block Grant	16.592	97-LB-VW-4183	77,334	10/01/97-9/30/99	0	0
1b. Local Law Enforcement						
Block Grant	16.592	96-LB-VX-3824	66,554	10/01/96-09/30/98	<u>21,387</u>	<u>21,387</u>
Total Local Law Enforcement						
Block Grant	16.592				21,387	21,387
<b>D. Direct-Asset Forfeiture &amp; Money Laundering Section</b>						
1a. Equitable Sharing/Asset Seizure (Sheriff)	unknown	n/a	n/a	07/01/97-06/30/98	118,549	38,000
1b. Equitable Sharing/Asset Seizure (Probation)	unknown			07/01/97-06/30/98	0	<u>7,478</u>
(use of prior year revenues)						
Total Equitable Sharing/ Asset Seizure					118,549	45,478
<b>E. Passed Through State Office of Criminal Justice Planning (See accompanying schedule of OCJP grants)</b>						
1. Juvenile Justice and Delinquency Prevention	16.540	JV96030090	100,000	10/01/96-9/30/97	17,518	17,518
2. Victims of Crimes Assistance	16.575	VW97180090	8,000	07/01/97-06/30/98	8,000	8,000
3a. Anti-Drug Abuse Act of 1988	16.579	DC97080090	202,952	07/01/97-06/30/98	196,427	196,427
3b. Anti-Drug Abuse Act of 1988	16.579	DC96040090	204,748	07/01/96-06/30/97	<u>33,509</u>	<u>33,509</u>
Total Anti-Drug Abuse Act of 1988	16.579				229,936	229,936
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>					<u>644,808</u>	<u>571,737</u>
<b>11 U.S. DEPARTMENT OF LABOR</b>						
<b>A. Passed Through Golden Sierra Job Training Agency</b>						
<b>1a. Assistance</b>						
Assistance- Dislocated Workers (cor fy9697)	17.246	n/a	56,792		12,895	14,126
1b. Employment and Training Asst Dislocated Workers	17.246	n/a	56,792		<u>10,304</u>	<u>10,304</u>
Total Employment and Training Assistance-Dislocated Workers	17.246				23,199	24,430
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>					<u>23,199</u>	<u>24,430</u>
<b>12 U.S. DEPARTMENT OF TRANSPORTATION</b>						
<b>A. Passed Through State Department of Transportation</b>						
<b>1. Highway Planning/Construction</b>						
1a. HES-Hazard Elimination	20.205	STPLH-5925(008)	243,000	01/96-	26,045	26,045
1b. HES-Hazard Elimination	20.205	STPLGH-5925(018)	75,000	01/28/97-	70,025	70,025

**COUNTY OF EL DORADO  
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

<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>
1c. Federal Disaster Relief	20.205	ER-2828(001)	43,258	01/03/95-	1,538	1,538
1d. Federal Disaster Relief	20.205	ER-2828(002)	1,759,337	01/03/95-	37,660	37,660
1e. Federal Disaster Relief	20.205	ER-3226(002)	39,751	12/28/96-	42,141	42,141
1f. Federal Disaster Relief	20.205	ER-3226(003)	3,609	12/28/96-	6,047	6,047
1g. Federal Disaster Relief	20.205	ER-3226(004)	40,500	12/28/96-	38,189	38,189
1h. Federal Disaster Relief	20.205	ER-3226(005)	27,146	12/28/96-	<u>28,130</u>	<u>28,130</u>
Total Highway Planning/Con- struction Program	20.205				249,775	249,775
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					249,775	249,775
TOTAL FEDERAL FINANCIAL ASSISTANCE					26,956,041	26,903,177

\* Denotes Major Program

**COUNTY OF EL DORADO**  
**NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

**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 \$64,187 for Economic Development and \$645,657 for Housing Rehabilitation as of June 30, 1998.

COUNTY OF EL DORADO, CALIFORNIA

Supplemental Statement of Costs Claimed and Accepted-  
Office of Criminal Justice Planning Grants  
For the Fiscal Year Ended June 30, 1998

Program/Grant Number	Costs Claimed	Costs Accepted	Costs Questioned
<b>FEDERAL FUNDS:</b>			
1. EL DORADO COUNTY ANTI-DRUG ABUSE TASK FORCE Grant #DC96040090 (07/01/96-06/30/97 ( final)			
Personal Services	0	0	0
Operating Expenses	1,502	1,502	0
Equipment	32,007	32,007	0
<b>Total Expenditures</b>	<b>33,509</b>	<b>33,509</b>	<b>0</b>
2. EL DORADO COUNTY ANTI-DRUG ABUSE TASK FORCE Grant #DC97080090 (07/01/97-06/30/98 through request #4)			
Personal Services	85,489	85,489	0
Operating Expenses	110,937	110,937	0
Equipment	0	0	0
<b>Total Expenditures</b>	<b>193,427</b>	<b>193,427</b>	<b>0</b>
3. TEEN COURT PROJECT Grant #JV96030090 (10/01/96-09/30/97 for 07/01/97-9/30/97)			
Personal Services	12,805	12,805	0
Operating Expenses	4,713	4,713	0
Equipment	0	0	0
<b>Total Expenditures</b>	<b>17,518</b>	<b>17,518</b>	<b>0</b>
<b>STATE FUNDS:</b>			
4. STATUTORY RAPE VERTICAL PROSECUTION Grant #SR96010090 (09/01/96-09/30/97 for 07/01/97-9/30/97)			
Personal Services	13,599	13,599	0
Operating Expenses	0	0	0
Equipment	0	0	0
<b>Total Expenditures</b>	<b>13,599</b>	<b>13,599</b>	<b>0</b>

COUNTY OF EL DORADO, CALIFORNIA

Supplemental Statement of Costs Claimed and Accepted-  
Office of Criminal Justice Planning Grants  
For the Fiscal Year Ended June 30, 1998

Program/Grant Number	Costs Claimed	Costs Accepted	Costs Questioned
<b>5. STATUTORY RAPE VERTICAL PROSECUTION</b>			
Grant #SR97020090			
07/01/97-06/30/98			
Personal Services	133,095	133,095	0
Operating Expenses	10,386	10,386	0
Equipment	0	0	0
<b>Total Expenditures</b>	<b>143,481</b>	<b>143,481</b>	<b>0</b>
 <b>COMBINED FED/STATE FUNDS</b>			
<b>6. VICTIM/WITNESS ASSISTANCE PROGRAM</b>			
Grant #VW97180090			
(07/01/97-06/30/98)			
Federal	8,037	8,000	(37)
State	138,375	138,412	37
<b>Total Revenues</b>	<b>146,412</b>	<b>146,412</b>	<b>0</b>
Personal Services	114,162	114,162	0
Operating Expenses	31,279	31,279	0
Equipment	971	971	0
<b>Total Expenditures</b>	<b>146,412</b>	<b>146,412</b>	<b>0</b>
<b>SUBTOTAL FEDERAL FUNDS</b>	<b>252,491</b>	<b>252,454</b>	<b>(37)</b>
<b>SUBTOTAL STATE FUNDS</b>	<b>295,455</b>	<b>295,492</b>	<b>37</b>
<b>TOTAL OCJP EXPENDITURES FY 97/98</b>	<b>547,946</b>	<b>547,946</b>	<b>0</b>

**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>07/01/97 Through 12/31/97</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>			
Grant Revenue	75,436	84,564	160,000
Interest/Program Income	0	5,002	5,002
Total Revenues	<u>75,436</u>	<u>89,566</u>	<u>165,002</u>
<b><u>Expenditures</u></b>			
Personnel Costs:			
Salaries & Wages	53,935	61,086	115,021
Fringe Benefits/Payroll Taxes	16,100	18,090	34,190
Sub-Total Personnel Costs	<u>70,035</u>	<u>79,176</u>	<u>149,211</u>
Non-Personnel Costs:			
Travel	304	866	1,170
Space Cost Rental	0	0	0
Consumable Supplies	969	3,060	4,029
Lease/Purch Equip	0	1,607	1,607
Consultant Services	0	150	150
Other Costs	4,128	4,707	8,835
Sub-Total Non-Personnel C	<u>5,401</u>	<u>10,390</u>	<u>15,791</u>
<b>Total Costs</b>	<u><u>75,436</u></u>	<u><u>89,566</u></u>	<u><u>165,002</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. 97ECF170 (ECF-WX)**  
**For The Period Jan. 1, 1997 through December 31, 1997**

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>07/01/97 Through 12/31/97</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>			
Grant Revenue	0	12,151	12,151
Interest/Program Income	0	0	0
Total Revenues	<u>0</u>	<u>12,151</u>	<u>12,151</u>
<b><u>Expenditures</u></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	0	148	148
Fringe Benefits	0	39	39
Facilities	0	0	0
Utilities	0	66	66
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	45	45
Office Supplies	0	5	5
Miscellaneous	0	0	0
Intake	0	30	30
Total Administration Costs	<u>0</u>	<u>333</u>	<u>333</u>
<b><i>Program:</i></b>			
Outreach	0	210	210
Dwelling Assessment	0	726	726
Equipment - Small Tools	0	0	0
WX Materials	0	3,750	3,750
Labor	0	7,033	7,033
Travel/Transportation	0	0	0
Maintenance & Repair	0	0	0
Total Program Costs	<u>0</u>	<u>11,719</u>	<u>11,719</u>
<b>Total Costs</b>	<u>0</u>	<u>12,052</u>	<u>12,052</u>
Revenues over (under) costs			<u>99</u>



**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 December 31, 1997**

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>07/01/97 Through 12/31/97</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	13,188	10,449	23,637
Interest/Program Income	0	0	0
Total Revenues	<u>13,188</u>	<u>10,449</u>	<u>23,637</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	91	0	91
Fringe Benefits	19	0	19
Facilities	0	0	0
Utilities	81	0	81
Equipment	211	0	211
Telephone - Communications	23	0	23
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	66	0	66
Office Supplies	170	0	170
Miscellaneous	143	0	143
Intake	435	5	440
Total Administration Costs	<u>1,239</u>	<u>5</u>	<u>1,244</u>
<b><i>Program:</i></b>			
Coordination w/Utility Compa	2,427	2,108	4,535
Client Needs Assessment	6,924	6,130	13,054
Conservation Education	1,299	1,103	2,402
Budget Counseling	1,299	1,103	2,402
Total Program Costs	<u>11,949</u>	<u>10,444</u>	<u>22,393</u>
<b>Total Costs</b>	<u>13,188</u>	<u>10,449</u>	<u>23,637</u>
Revenues over (under) costs			<u>0</u>

**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 December 31, 1997**

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>07/01/97 Through 12/31/97</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	25,143	49,858	75,001
Interest/Program Income	0	2,177	2,177
Total Revenues	<u>25,143</u>	<u>52,035</u>	<u>77,178</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	123	103	226
Fringe Benefits	32	28	60
Facilities	0	0	0
Utilities	125	58	183
Equipment	211	0	211
Telephone - Communications	10	8	18
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	182	1	183
Office Supplies	118	16	134
Miscellaneous	296	1	297
Intake	185	183	368
Total Administration Costs	<u>1,282</u>	<u>398</u>	<u>1,680</u>
<b><i>Program:</i></b>			
Wood Payments	1,186	2,387	3,573
Propane Payments	22,675	47,600	70,275
Oil Payments	0	1,650	1,650
Other	0	0	0
Total Program Costs	<u>23,861</u>	<u>51,637</u>	<u>75,498</u>
<b>Total Costs</b>	<u>25,143</u>	<u>52,035</u>	<u>77,178</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 December 31, 1997**

<i>Description</i>	<i>01/01/97 Through 06/30/97</i>	<i>07/01/97 Through 12/31/97</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>			
Grant Revenue	27,950	90,810	118,760
Interest/Program Income	0	0	0
Total Revenues	<u>27,950</u>	<u>90,810</u>	<u>118,760</u>
<b><u>Expenditures</u></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	360	932	1,292
Fringe Benefits	114	255	369
Facilities	0	0	0
Utilities	230	394	624
Equipment	537	335	872
Telephone - Communications	38	98	136
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	128	293	421
Office Supplies	74	63	137
Miscellaneous	139	5	144
Intake	448	506	954
Total Administration Costs	<u>2,068</u>	<u>2,881</u>	<u>4,949</u>
<b><i>Program:</i></b>			
Outreach	344	968	1,312
Dwelling Assessment	1,491	3,814	5,305
Equipment - Small Tools	0	230	230
WX Materials	7,775	29,782	37,557
Labor	14,977	37,969	52,946
Travel/Transportation	85	416	501
Maintenance & Repair	0	131	131
Total Program Costs	<u>24,672</u>	<u>73,310</u>	<u>97,982</u>
<b>Total Costs</b>	<u>26,740</u>	<u>76,191</u>	<u>102,931</u>
Revenues over (under) costs			<u>15,829</u>



**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>04/01/97 Through 06/30/97</i>	<i>04/01/97 Through 03/31/97</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>			
Grant Revenue	0	28,693	28,693
Interest/Program Income	0	0	0
Total Revenues	<u>0</u>	<u>28,693</u>	<u>28,693</u>
<b><u>Expenditures</u></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	0	619	619
Fringe Benefits	0	148	148
Facilities	0	0	0
Utilities	0	185	185
Equipment	0	154	154
Telephone - Communications	0	28	28
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	0	131	131
Office Supplies	0	108	108
Miscellaneous	0	137	137
Total Administration Costs	<u>0</u>	<u>1,510</u>	<u>1,510</u>
<b><i>Program:</i></b>			
Audit Costs	0	0	0
Public Liability Insurance	0	131	131
Weatherization Materials	0	9,047	9,047
Labor	0	15,036	15,036
Outreach	0	495	495
Intake	0	495	495
Client Education/Counseling	0	495	495
Assessment	0	1,484	1,484
Equipment - Small Tools	0	0	0
Travel/Transportation	0	0	0
Maintenance & Repair	0	0	0
Total Program Costs	<u>0</u>	<u>27,183</u>	<u>27,183</u>
<b>Total Costs</b>	<u>0</u>	<u>28,693</u>	<u>28,693</u>
Revenues over (under) costs			<u>0</u>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 98F-1610 (CSBG)**  
**For The Period Jan. 1, 1998 through June 30, 1998**

<i>Description</i>	<i>01/01/98 Through 06/30/98</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>		
Grant Revenue	65,685	65,685
Interest/Program Income	0	0
Total Revenues	<u>65,685</u>	<u>65,685</u>
<b><u>Expenditures</u></b>		
Personnel Costs:		
Salaries & Wages	44,952	44,952
Fringe Benefits/Payroll Taxes	13,981	13,981
Sub-Total Personnel Costs	<u>58,933</u>	<u>58,933</u>
Non-Personnel Costs:		
Travel	393	393
Space Cost Rental	0	0
Consumable Supplies	1,624	1,624
Lease/Purch Equip	864	864
Consultant Services	210	210
Other Costs	3,661	3,661
Sub-Total Non-Personnel C	<u>6,752</u>	<u>6,752</u>
<b>Total Costs</b>	<u>65,685</u>	<u>65,685</u>
Revenues over (under) costs		<u>0</u>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 98B-1013 (Assurance 16)**  
**For The Period Jan. 1, 1998 through December 31, 1998**

<i>Description</i>	<i>01/01/98 Through 06/30/98</i>	<i>0</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	13,934	0	13,934
Interest/Program Income	0	0	0
Total Revenues	<u>13,934</u>	<u>0</u>	<u>13,934</u>
<b><i>Expenditures</i></b>			
<b><i>Assurance 16 Activity Costs:</i></b>			
Coordination w/Utility Compa	1,907	0	1,907
Client Needs Assessment	5,717	0	5,717
Conservation Education	952	0	952
Budget Counseling	952	0	952
Total Program Costs	<u>9,528</u>	<u>0</u>	<u>9,528</u>
<b><i>HEAP Outreach:</i></b>			
Outreach - HEAP	4,406	0	4,406
Total HEAP Outreach Costs	<u>4,406</u>	<u>0</u>	<u>4,406</u>
<b>Total Costs</b>	<u><u>13,934</u></u>	<u><u>0</u></u>	<u><u>13,934</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. 98B-1013 (Wood/Propane/Oil)**  
**For The Period Jan. 1, 1998 through December 31, 1998**

<i>Description</i>	<i>01/01/98 Through 06/30/98</i>	<i>0</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	87,748	0	87,748
Interest/Program Income	0	0	0
Total Revenues	<u>87,748</u>	<u>0</u>	<u>87,748</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	323	0	323
Fringe Benefits	69	0	69
Facilities	0	0	0
Utilities	64	0	64
Equipment	34	0	34
Telephone - Communications	23	0	23
Travel	106	0	106
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	156	0	156
Office Supplies	0	0	0
Miscellaneous	133	0	133
Intake	816	0	816
Total Administration Costs	<u>1,724</u>	<u>0</u>	<u>1,724</u>
<b><i>Program:</i></b>			
Wood Payments	1,374	0	1,374
Propane Payments	83,258	0	83,258
Oil Payments	1,392	0	1,392
Other	0	0	0
Total Program Costs	<u>86,024</u>	<u>0</u>	<u>86,024</u>
<b>Total Costs</b>	<u><u>87,748</u></u>	<u><u>0</u></u>	<u><u>87,748</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. 98B-1013 (LIHEAP - WX)**  
**For The Period Jan. 1, 1998 through December 31, 1998**

<i>Description</i>	<i>01/01/98 Through 06/30/98</i>	<i>0</i>	<i>Total Reported Expenditures</i>
<b><i>Revenues</i></b>			
Grant Revenue	37,261	0	37,261
Interest/Program Income	0	0	0
Total Revenues	<u>37,261</u>	<u>0</u>	<u>37,261</u>
<b><i>Expenditures</i></b>			
<b><i>Administration:</i></b>			
Salaries & Wages	520	0	520
Fringe Benefits	129	0	129
Facilities	0	0	0
Utilities	175	0	175
Equipment	1,159	0	1,159
Telephone - Communications	137	0	137
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	236	0	236
Office Supplies	19	0	19
Miscellaneous	2	0	2
Intake	601	0	601
Total Administration Costs	<u>2,978</u>	<u>0</u>	<u>2,978</u>
<b><i>Program:</i></b>			
Outreach	456	0	456
Dwelling Assessment	1,974	0	1,974
Equipment - Small Tools	16	0	16
WX Materials	10,132	0	10,132
Labor	19,821	0	19,821
Travel/Transportation	185	0	185
Maintenance & Repair	46	0	46
Total Program Costs	<u>32,630</u>	<u>0</u>	<u>32,630</u>
<b>Total Costs</b>	<u><u>35,608</u></u>	<u><u>0</u></u>	<u><u>35,608</u></u>
Revenues over (under) costs			<u><u>1,653</u></u>

**County of El Dorado, California**  
**Supplemental Summary of Measure Credit Values Installed**  
**CSD Contract No. 98B-1013 (Weatherization)**  
**For The Period Jan. 1, 1998 through June 30, 1998**

	1/1/98-6/30/98			7/1/98-12/31/98			Contract Total			Rate	1/97-6/97	7/97-12/97	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
<b>98B-1013</b>													
1 Outreach	34						34			25	850.00	0.00	850.00
2 Non-Blower Door Assessment (with attic)	10						10			50	500.00	0.00	500.00
3 Non-Blower Door Assessment (w/o attic)	22						22			35	770.00	0.00	770.00
4 Safety Check of Combustion Appliances	16						16			45	720.00	0.00	720.00
5 Safety Check of Combustion Appliances	0						0			35	0.00	0.00	0.00
6 Blower Door Test	2						2			60	120.00	0.00	120.00
7 Duct Leakage Pre-Test	1						1			35	35.00	0.00	35.00
8 Duct Leakage Post-Test	1						1			25	25.00	0.00	25.00
<b>MANDATORY MEASURES</b>													
1 Comb App Safety Hazard Repair/Replace													0.00
2 Glass Replacement	5	490	260.8				5	490	260.8		750.80	0.00	750.80
3 Duct and Register Repair/Replacement	7	420	163.4				7	420	163.4		583.40	0.00	583.40
4 Minor Envelope Repair	34	6213	3219				34	6213	3219		9,431.70	0.00	9,431.70
5 Evap Cooler/A/C Vent Cover, Per Cover	11	13					11	13		57.32	745.16	0.00	745.16
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	88					1	88		0.46	40.48	0.00	40.48
d. Kneewall Insulation R19	0	0					0	0		0.52	0.00	0.00	0.00
e. Ceiling Insulation R30	1	384					1	384		0.52	199.68	0.00	199.68
f. Ceiling Insulation R38	0	0					0	0		0.62	0.00	0.00	0.00
8 Low-Flow Showerhead, Per Showerhead	31	35					31	35		22.66	793.10	0.00	793.10
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	31	57					31	57		34.61	1,972.77	0.00	1,972.77
11 Water Heater Blanket, Per Blanket	15	15					15	15		29.2	438.00	0.00	438.00
12 Water Heater Pipe Wrap	20	164					20	164		1.75	287.00	0.00	287.00
13 Duct Wrap	0	0					0	0		2.32	0.00	0.00	0.00
14 Switch/Outlet Gaskets, Per Dwelling	31						31			28.69	889.39	0.00	889.39
15 Caulking, Per Dwelling	34	717.5	161.3				34	717.5	161.3		878.80	0.00	878.80
16 Other Weatherstripping	3	44					3	44		1.75	77.00	0.00	77.00
<b>OPTIONAL MEASURES</b>													
1 Ceiling Fans, Per Dwelling	14	980	1061				14	980	1061		2,041.20	0.00	2,041.20
2 Evaporative Cooler Repair	13	402.5	215.1				13	402.5	215.1		617.60	0.00	617.60
3 Filter Rep for A/C or Furn, Filters Only	7						7			17.3	121.10	0.00	121.10
4 Filter Rep for A/C or Furn, Filters + Rep	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	0	0					0	0		0.72	0.00	0.00	0.00
7 Floor Insulation (-36") Clearance	0	0					0	0		0.82	0.00	0.00	0.00
8 Electric Water Heater Timer, Per Timer	0	0					0	0		97.34	0.00	0.00	0.00
9 Setback Thermostat, Per Dwelling	1						1			137.35	137.35	0.00	137.35
10 Shadescreen	14	1021					14	1021		2.88	2,940.48	0.00	2,940.48
11 Shutters	0	0					0	0		5.15	0.00	0.00	0.00
12 a. Storm Wind Operable (Vinyl)	16	1037					16	1037		5.15	5,340.55	0.00	5,340.55
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	14	1339					14	1339		2.58	3,454.62	0.00	3,454.62
13 Tinted Film	0	0					0	0		2.88	0.00	0.00	0.00
14 Wall Insulation	1	64					1	64		0.93	59.52	0.00	59.52
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	35	130.4				1	35	130.4		165.39	0.00	165.39
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/Rep	0	0	0				0	0	0		0.00	0.00	0.00
20 Water Heater - Gas (Repair/Replace), P	0	0	0				0	0	0		0.00	0.00	0.00
21 Carbon Monoxide Detectors, Per Dwelling	28	962.5	889				28	962.5	889		1,851.50	0.00	1,851.50
Mileage		0						0		0.53	0.00	0.00	0.00
Homes	34						34				34.00	0.00	34.00
Materials	10132						10132				10,131.81	0.00	10,131.81
											<b>37,260.54</b>	<b>0.00</b>	<b>37,260.54</b>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 98C-1112 (DOE - WX)**  
**For The Period April 1, 1998 through March 31, 1999**

<i>Description</i>	<i>04/01/98 Through 06/30/98</i>	<i>Total Reported Expenditures</i>
<b><u>Revenues</u></b>		
Grant Revenue	0	0
Interest/Program Income	0	0
Total Revenues	<u>0</u>	<u>0</u>
<b><u>Expenditures</u></b>		
<b><i>Administration:</i></b>		
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>
<b><i>Program:</i></b>		
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>
<b>Total Costs</b>	<u>0</u>	<u>0</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, 1998**

**SOCIAL SERVICES: IEVS - CFDA No.'s 10.561, 93.560, 93.558, 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:** Implemented.

**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.

**COUNTY OF EL DORADO  
STATUS OF PRIOR YEAR SCHEDULE OF SINGLE AUDIT  
FINDINGS AND RECOMMENDATIONS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

**COMMUNITY SERVICES: WIC - CFDA #10.557 (continued)**

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 appears 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  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

**SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses a qualified opinion on the general-purpose financial statements of El Dorado County.
2. One reportable condition disclosed during the audit of the financial statements is reported in this Schedule. The condition is not reported as a material weakness.
3. No instances of noncompliance material to the financial statements of El Dorado County were disclosed during the audit.
4. Two reportable conditions disclosed during the audit of the major federal award programs are reported in this Schedule. The conditions are not reported as material weaknesses.
5. The auditors' report on compliance for the major federal award programs for El Dorado County expresses an unqualified opinion on all major federal programs.
6. Audit findings relative to the major federal award programs for El Dorado County are reported in this Schedule.
7. The programs tested as major programs included:

<u>Program</u>	<u>CFDA No.</u>
Special Supplemental Food Programs-WIC	10.557
Matching Food Stamps	10.561
Schools and Roads-State	10.665
Disaster Assistance	83.516
Temporary Assistance to Needy Families	93.558
Child Support Enforcement	93.563
Medical Assistance	93.778
Section 8 Rental Voucher Program	14.855
Section 8 Rental Certificate Program	14.857
Americorps	94.006

8. The threshold for distinguishing Types A and B programs was \$800,000.
9. El Dorado County was determined to be a low-risk auditee.

**COUNTY OF EL DORADO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

**FINDINGS—FINANCIAL STATEMENT AUDIT**

REPORTABLE CONDITIONS

98-1 Purchasing

*Condition:* The County's purchasing ordinance requires that the Board of Supervisors approve purchases over \$10,000. On June 16, 1998, four purchase orders were issued to the same vendor for the same Department for high-resolution video cameras and related equipment as follows:

P.O.#	\$\$ Amount
23204	\$ 5,006
23205	\$ 5,006
23206	\$ 5,006
23208	<u>\$ 6,149</u>
Total	\$21,167

*Criteria:* Internal controls should be in place that provides reasonable assurance that purchases over \$10,000 cannot be broken down below that threshold.

*Effect:* The issuance of these purchase orders on the same day, sequentially, appears to violate the intent, if not the letter of the purchasing ordinance.

*Recommendation:* County staff abides by the directives established by the Board of Supervisors related to purchasing.

*Response:* We concur with the recommendation.

**FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT**

98-2 TIME STUDIES - SOCIAL SERVICES - CFDA No.'s 10.561, 93.556, 93.558, 93.560, 93.645, 93.658, 93.659, 93.674, 93.778

*Statement of Condition:* Twenty-three (23) time studies out of 155 completed for the third quarter County Welfare Department Expense Claim (CEC) were not signed by supervisors.

*Criteria:* Supervisors as a validation of the time study should sign all timesheets.

**COUNTY OF EL DORADO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

*Effect of Condition:* Time studies could be invalid and costs would be allocated incorrectly.

*Recommendation:* Procedures instituted that upon processing the County Expense Claim a check is instituted to assure all timesheets have been signed by supervisors.

*Response:* We concur with the auditors' recommendations. The missed unsigned timesheets occurred during a time of staff turnover.

*Corrective Action Plan:* Accounting has written instructions that cover time study signature verification. The accountant who now processes time studies (since 7/1/98) assures unsigned studies are signed.

98-3 AMERICORPS – CFDA No. 94.006

*Questioned Cost:* \$14,424

*Statement of Condition and Criteria:* \$14,424 was disallowed. This represented a cash out of accumulated leave for the administrator \$7,654, meals \$431, storage shed \$1,877, training and consulting fees \$2,645, and miscellaneous \$1,817. California Commission on Improving Life Through Service disallowed the expenses stating that they were not direct costs of the program.

*Effect:* The costs were disallowed and, therefore, considered a questioned cost. The Schedule of Federal Assistance reflects the disallowance.

*Cause:* A misunderstanding of allowed costs for this program existed.

*Recommendation:* A clear understanding of allowed costs be delineated by the pass-through agency.

*Response:* We concur with the auditors' effect and cause. The portion of leave payout disallowed was the five years spent working in other programs prior to the Americorps grant. Other minor costs were not allowed because there was a time delay when the State agency, the California Conservation Corps turned over responsibility to the California Commission on Improving Life through Service that delayed our request for a budget modification.

*Corrective Action Plan:* In the future, accumulated leave payouts may be allocated based on the pro-rated length of service in the program. The Program Manager is responsible for ensuring that program costs adhere to the approved budget. Budget modifications will be submitted, if needed, on a timely basis.



**COUNTY OF EL DORADO  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE FISCAL YEAR ENDED JUNE 30, 1998**

No additional corrective action is required as this grant sunset on 12/31/97 and is not an issue in our current budgetary responsibilities. The requirements for grants are different depending on the grantor.