

COUNTY OF EL DORADO

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

**For the Year Ended
June 30, 1999**

**COUNTY OF EL DORADO
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

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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, 1999, and have issued our report thereon dated December 29, 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.

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, 1999, 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 December 29, 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. The Supplemental Statement of Revenues and Expenditures-Community Services and Development Grants is presented for purposes of additional analysis as required by the Community Services and Development Department and is 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

December 29, 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, 1999, and have issued our report thereon dated December 29, 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.

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 the management of El Dorado County in a separate letter dated December 29, 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 the management of El Dorado County in a separate letter dated December 29, 1999.

This report is intended for the information of the board of supervisors, management and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Smith, Meloney & Billeo

December 29, 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, 1999. El Dorado County's major federal programs are identified in the summary of audit 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, 1999. 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 of 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, 1999, and have issued our report thereon dated December 29, 1999. 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. The Supplemental Statement of Revenues and Expenditures-Community Services and Development Grants is presented for purposes of additional analysis by funding sources and is 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 board of supervisors, management and federal awarding agencies and pass-through entities and is not intended to be, and should not be, used by anyone other than these specified parties.

Smith, Maloney & Gilles

January 25, 2000

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
1. U.S. DEPARTMENT OF AGRICULTURE						
A. Food Stamp Cluster						
Passed Through State Department of Social Services:						
1. Food Stamps*	10.551	n/a	n/a	07/01/98-06/30/99	3,690,149	3,690,149
2. State Administration Matching for Food Stamps Admin*	10.561	n/a	n/a	07/01/98-06/30/99	690,724	690,724
Total Food Stamp Cluster*					<u>4,380,873</u>	<u>4,380,873</u>
B. Child Nutrition Cluster						
Passed Through State Department of Education						
1. National School Breakfast Program	10.553	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	17,762	17,762
2. National School Lunch Program	10.555	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	27,379	27,379
Total Child Nutrition Cluster					<u>45,141</u>	<u>45,141</u>
C. Emergency Food Assistance Cluster						
Passed Through State Department of Social Services:						
1a. Emergency Food Assistance Program (Admin)	10.568	MOU-G67007	15,000	10/01/97-09/30/98	3,812	3,812
1b. Emergency Food Assistance Program (Admin)	10.568	MOU-G67007	15,000	10/01/98-09/30/99	11,250	11,250
Total Emergency Food Assistance Program Admin	10.568				15,062	15,062
2a. Emergency Food Assistance (Commodities)	10.569	MOU-G67007	n/a	10/01/97-09/30/98	10,705	10,705
2b. Emergency Food Assistance (Commodities)	10.569	MOU-G67007	n/a	10/01/98-09/30/99	42,703	42,703
Total Temporary Emergency Food Assistance(Commodities)	10.569				53,408	53,408
Total Emergency Food Assistance Cluster					<u>68,470</u>	<u>68,470</u>
D. Passed Through State Department of Aging:						
1a. Elderly Nutrition C-1	10.570	29-9899	46,750	07/01/98-06/30/99	44,712	44,712
1b. Elderly Nutrition C-2	10.570	29-9899	29,150	07/01/98-06/30/99	34,866	34,866
Total Elderly Nutrition	10.570				<u>79,578</u>	<u>79,578</u>
E. Passed Through State Department of Health Services:						
1a. Special Supplemental Food Programs-WIC	10.557	97-11242	279,278	10/01/97-09/30/98	78,328	78,328
1b. Special Supplemental Food Programs-WIC Vouchers	10.557	97-11242	n/a	10/01/97-09/30/98	307,017	307,017
1c. Special Supplemental Food Programs-WIC	10.557	98-14578	278,554	10/01/98-09/30/99	198,019	198,019
1d. Special Supplemental Food Programs-WIC Vouchers	10.557	98-14578	n/a	10/01/98-09/30/99	916,021	916,021
Total Special Supplemental Food Programs-WIC*	10.557				1,499,385	1,499,385
F. Passed Through State Controller's Office						
1. Schools and Roads-State	10.665	n/a	n/a	07/01/98-06/30/99	739,757	739,757

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

<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>
G. Direct-U.S.F.S.						
1. Cooperative Forestry Agreement Program:						
Burton-Santini Erosion Control	10.664					
1a. Black Bart (95125)		05-89-04 Am #2	140,000		24	24
1b. Angora Creek (95133)		05-92RO-04 Am #4	221,857		10,815	10,815
1c. WQ Monitoring (95137)		05-92-RO-06 Am #1	15,000		0	0
1d. Pioneer Trail III (95139)		19-94-01 Am #1	62,000		15,631	15,631
1e. Misc ECP/Phase I		19-93-04 Am#3	61,172		0	0
1f. Woodland, Tamarack (95145)		19-96-01	5,777		0	0
1g. No Upper Truckee (95149)		19-96-02	4,712		0	0
Total Cooperative Forestry Agreement Program	10.664		510,518		26,470	26,470
2. Visitor Protection '98	10.unknown	n/a	30,000		23,072	23,072
3. Controlled Substances '98	10.unknown		10,000		0	0
TOTAL U.S. DEPARTMENT OF AGRICULTURE					6,862,746	6,862,746
2. U.S. ENVIRONMENTAL PROTECTION AGENCY						
A. Passed Through State Water Resources Control Board:						
1. Water Quality Management	66.454	7-081-256-0	205,000	3/1/98-12/31/00	14,887	16,541
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					14,887	16,541
3. U.S. DEPARTMENT OF EDUCATION						
A. Passed Through State Department of Alcohol and Drug Programs:						
1a. Drug Free Schools & Communities	84.186	SCC09-9899 Am 2	9,349	07/01/99-06/30/99	9,349	9,349
1b. CA Mentor Initiative Subrecipient of Tulare County	84.186	SCC09-9899 Am 2	35,000	07/01/99-06/30/99	31,231	31,231
1c. California Friday Night Live Team Mentor Program Income	84.186		27,500	07/01/99-06/30/99	24,007	24,007
Total Drug Free Schools & Communities	84.186				664	664
TOTAL DEPARTMENT OF EDUCATION					65,251	65,251
4. U.S. DEPARTMENT OF ENERGY						
A. Passed Through State Department of Community Services and Development						
1a. Weatherization Program for Low-Income Persons	81.042	98C-1112	39,360	04/01/98-03/31/99	34,690	34,690
1b. Weatherization Program for Low-Income Persons	81.042	99C-1212	32,420	04/01/99-03/31/2000	0	0
Total Weatherization Program for Low-Income Persons	81.042				34,690	34,690
TOTAL U.S. DEPARTMENT OF ENERGY					34,690	34,690
5. FEDERAL EMERGENCY MANAGEMENT AGENCY						
A. Passed Through State Office of Emergency Services						
1a. Emergency Management Assistance	83.534	EMF 99-PA-9002	31,505	10/01/98-09/30/99	23,629	23,629

COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

<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>
1b. Emergency Management Assistance Total Emergency Management Assistance	83.534 83.534	EMF 98-PA-9002	36,638	10/01/97-09/30/98	9,160 32,789	9,160 32,789
2a. Disaster Assistance DSR's Admin Cor FY9798	83.544 83.544 83.544	FEMA 1155DR-CA, PA#017-00000 Supp 0-18	1,054,757 25,063	1/4/97-	13,898 1,173	181,497 1,173
2b. Disaster Assistance EDC DOT DSR's -Admin Total Disaster Assistance	83.544 83.544 83.544	FEMA 1046DR, PA#017-91003 Supplement 0-15	354,772 10,461	2/13/95-	29,394 784 45,249	3,886 57 186,613
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					78,038	219,402
6. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
A. Aging Cluster						
Passed Through State Department of Community Services and Development						
1. Special Programs for Aging:						
Title III, Part B-Supportive Services and Senior Centers						
	93.044	29-9899	184,890	07/01/98-06/30/99	184,890	184,890
2a. Title III, Part C-Nutrition Services (C1)	93.045	29-9899	229,328	07/01/98-06/30/99	229,328	229,328
2b. Title III, Part C-Nutrition Services (C2)	93.045	29-9899	70,202	07/01/98-06/30/99	70,202	70,202
Total Title III, Part C Nutrition Services	93.045				299,530	299,530
Total Aging Cluster					484,420	484,420
B. Child Care Cluster						
Passed through State Department of Education via State Department of Social Services						
1. CCDBG						
(Child Care Pilot)						
	93.575	n/a	186,136	07/01/97-06/30/99	135,596	135,596
Total Child Care Cluster					135,596	135,596
C. Medicaid Cluster						
Medical Assistance Program:						
Passed through Department of Aging						
1a. Medical Assistance Program (MSSP)	93.778	MS-9899-35	15,132	07/01/98-06/30/99	4,418	4,418
Passed through Department Health Services						
1b. (CHDP)	93.778	n/a	50,296	07/01/98-06/30/99	39,715	39,715
1c. Maternal & Child Health (MCH)	93.778	199809	359,886	07/01/98-06/30/99	261,976	261,976
1d. (Childrens Medical Services (CMS) formerly CCS)	93.778	n/a	64,992	07/01/99-06/30/99	78,116	78,116
1e. Targeted Case Mgmt (TCM) (Public Guardian (through 12/98))	93.778	09-9899	83,212	07/01/98-06/30/99	26,650	26,650
1f. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/98-06/30/99	744,215	744,215
1g. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/98-06/30/99	200,812	200,812
Passed through Department of Alcohol and Drug Abuse Programs						
1h. Alcohol/Drug Medi-Cal	93.778	SCC09-9899 Am 2	74,517	07/01/98-06/30/99	62,687	62,687
1i. Perinatal Medi-Cal	93.778	SCC09-9899 Am 2	56,523	07/01/98-06/30/99	61,206	61,206

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
Total Medical Assistance	93.778				1,479,795	1,479,795
Total Medicaid Cluster					1,479,795	1,479,795
D. HIV Cluster						
1. HIV Care Title II	93.914	7275-99-709	162,101	03/01/98-2/28/99	109,714	109,714
Total HIV Cluster					109,714	109,714
E. Direct:						
		EIN 1946000511A1				
1. Community Prevention Coalitions (Partnership) Demonstration Grant (Sierra Nevada Rural Health Coalition)	93.194	C-H4SP07619A	578,265	09/30/95-09/29/98	96,366	94,882
2. Rural Health Outreach	93.912	D04RH00071-02 S1 <small>former 3-CSR000023-0</small>	400,000	9/30/97-8/31/00	235,296	235,296
F. Passed Through State Department of Aging						
1. Title VII, Elder Abuse Prevention	93.041	29-9899	3,132	07/01/98-06/30/99	3,132	3,132
2. Title VII, Part A-Long Term Care Ombudsman Services	93.042	29-9899	3,012	07/01/98-06/30/99	3,012	3,012
3. Title III, Part F Preventive Health Services	93.043	29-9899	21,847	07/01/98-06/30/99	8,166	8,166
4. Title III, Part D-In Home Services for Frail Older Individuals	93.046	29-9899	6,669	07/01/98-06/30/99	6,330	6,330
G. Passed Through State Department of Alcohol and Drug Abuse Programs:						
1. Substance Abuse Prevention and Treatment Block Grant	93.959	SCC09-9899 Am 2	748,996	07/01/98-06/30/99	721,824	721,824
H. Passed Through State Department of Community Services and Development						
1. Low Income Home Energy Assistance Program (LIHEAP)						
1a. Assurance 16 Assistance	93.568	98B-1013	32,600	01/01/98-12/31/98	12,481	12,481
1b. Weatherization Assistance	93.568	98B-1013	120,030	01/01/98-12/31/98	82,769	82,769
1c. Wood Propane & Oil/FRR	93.568	98B-1013	107,463	01/01/98-12/31/98	15,294	15,294
Program /Interest income-Energy	93.568	98B-1013		01/01/98-12/31/98	55	0
Program/Interest income-WX	93.568	98B-1013		01/01/98-12/31/98	2,295	0
1e. Assurance 16/Outreach	93.568	99B-1112	24,466	01/01/98-12/31/98	13,497	13,497
1f. Weatherization Assistance	93.568	99B-1112	157,500	01/01/98-12/31/98	29,343	29,343
1g. Wood Propane & Oil	93.568	99B-1112	153,335	01/01/98-12/31/98	103,086	103,086
Program/Interest income Energy	93.568	99B-1112		01/01/98-12/31/98	0	0
Program/Interest income WX	93.568	99B-1112		01/01/98-12/31/98	0	0
Total L.I.H.E.A.P.*	93.568				258,820	256,470
2a. Community Services Block Grant	93.569	98F-1610	160,000	01/01/98-12/31/98	94,315	94,315
Program/Interest Income	93.569	98F-1610		01/01/98-12/31/98	395	395
2b. Community Services Block Grant	93.569	98F-1610	160,000	01/01/98-12/31/98	65,357	65,357
Total Community Services Block Grant	93.569				160,067	160,067
I. Passed Through State Department of Health Services						
1. HIV Prevention Activities-Health Department Based	93.940	98-14720	5,000	07/01/98-06/30/99	5,000	5,000
2. Childhood Immunizations Grant	93.268	98-14670	36,000	07/01/98-06/30/99	36,000	36,000

COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

Federal Grantor/Pass Through Grantor/Program Title	Federal CEDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
Subrecipient through County of Sacramento						
3a. HIV Care Title I	93.917	7275-99-709	106,601	03/01/98-2/28/99	86,659	86,659
3b. HIV Care Title I/II	93.917	7275-00-709	281,045	03/01/99-2/28/00	<u>71,497</u>	<u>71,497</u>
Total HIV CARE	93.917				158,156	158,156
4a. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/97-9/30/98	1,828	1,828
4b. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/98-9/30/1999	<u>5,479</u>	<u>5,483</u>
Total Preventive Health Services Block Grant	93.991				7,307	7,311
5. Maternal & Child Health Block Grant (MCH)	93.994	199809	128,830	07/01/98-06/30/99	67,768	67,768
J. Passed Through State Department of Mental Health						
1. Projects for Assistance in Transition from Homelessness	93.150	n/a	10,000	07/01/99-06/30/99	10,000	10,000
2. Substance Abuse & Mental Health Services Admin.	93.958	n/a	56,427	07/01/98-06/30/99	56,427	56,427
K. Passed Through State Department of Social Services						
1. CWS IVB FPSP	93.556	n/a	n/a	07/01/98-06/30/99	91,292	91,292
2a. Temporary Assistance to Needy Families (TANF) TANF-Asst Payment	93.558			07/01/98-06/30/99	3,781,387	3,781,387
2b. TANF-Absent Parent Recoupment	93.558			07/01/98-06/30/99	(1,871,202)	(1,871,202)
2c. Temporary Assistance to Needy Families(TANF)-Admin	93.558			07/01/98-06/30/99	<u>3,992,904</u>	<u>3,992,904</u>
Total Temporary Assistance to Needy Families (TANF)*	93.558				5,903,089	5,903,089
Child Support Enforcement (CSE):						
3a. CSE Title IVD Incentives	93.563	n/a	n/a	07/01/98-06/30/99	822,988	692,749
3b. CSE Title IVD Admin	93.563	n/a	n/a	07/01/96-06/30/97	21,674	21,674
3c. CSE Title IVD Admin	93.563	n/a	n/a	07/01/97-06/30/98	42,595	42,595
3d. CSE Title IVD Admin	93.563	n/a	n/a	07/01/98-06/30/99	<u>2,247,985</u>	<u>2,247,983</u>
Total Child Support Enforce- ment	93.563				3,135,242	3,005,001
4. Federal Community Based Family Resource Program	93.590	n/a	20,974		0	0
5. Child Welfare Services IVB	93.645	n/a	n/a	07/01/98-06/30/99	80,645	80,645
6a. Foster Care-Title IV-E	93.658	n/a	n/a	07/01/99-06/30/99	1,176,473	1,176,473
6b. Foster Care-Title IV-E - Recoupment	93.658		n/a	07/01/99-06/30/99	(102,079)	(102,079)
6c. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/98-06/30/99	<u>923,571</u>	<u>923,571</u>
Total Foster Care Title IVE*	93.658				1,997,965	1,997,965
7a. Adoption Assistance	93.659	n/a	n/a	07/01/99-06/30/99	215,956	215,956
7b. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/98-06/30/99	<u>92,183</u>	<u>92,183</u>
Total Adoption Assistance	93.659				308,139	308,139
8. Social Services Block Grant (Title XX Child Care)	93.667	n/a	n/a	07/01/98-06/30/99	180,669	180,669

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
9. Child Abuse and Neglect State Grnt	93.669	n/a	20,574	10/01/96-09/30/98	877	1,057
10. Independent Living Skills	93.674	n/a	n/a	07/01/98-06/30/99	37,090	37,090
11. Social Security Incentive Payment	93.unknown	n/a	n/a	07/01/98-06/30/99	7,800	7,800
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					15,786,004	15,652,113
7. U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						
A. Section 8 Tenant-Based Cluster						
Passed Through State Department of Housing and Community Development:						
1a. Lower Income Housing Assistance						
(Sec 8) Certificates-Admin	14.857	SF 1903 CA30-E151-004-015	707,454 127,409	7/1/98-06/30/99 7/1/98-06/30/99	121,430 1,568	120,499 1,568
(Sec 8) Certificates-Admin Interest					626,856	626,856
(Sec 8) Certificates-Project	14.857	CA30-E151-004-015	580,045	7/1/98-06/30/99	1,751	1,751
(Sec 8) Certificates-Proj Interest	14.857			7/1/98-06/30/99		
Total Section 8 Rental Certificate Program*	14.857				751,605	750,674
1b. Lower Income Housing Assistance						
(Sec 8) Vouchers Admin	14.855	SF 1903 CA30-V151-002-011	102,814	7/1/98-06/30/99	103,244	102,010
(Sec 8) Vouchers Admin Interest	14.855		0	7/1/98-06/30/99	1,451	1,451
(Sec 8) Vouchers Project	14.855	CA30-V151-002-011	192,499	7/1/98-06/30/99	693,973	693,973
(Sec 8) Vouchers Project Interest	14.855			7/1/98-06/30/99	2,321	2,321
Total Section 8 Rental Voucher Program*	14.855				800,989	799,755
Total Section 8 Tenant-Based Cluster*					1,552,594	1,550,429
B. Passed Through State Department of Housing and Community Development:						
CDBG:						
2a. Community Development						
Block Grant (P&T)	14.228	98-STBG-1278	21,600	10/1/98-6/30/2000	0	1,200
2b. Community Development						
Block Grant (Greenwood)	14.228	98-STBG-1240	500,000	10/1/98-6/30/2001	0	0
Program Income		98-STBG-1240			0	0
2c. Community Development						
Block Grant (P&T)	14.228	98-EDBG-568	35,000	10/1/98-3/31/2000	0	0
2d. Community Development						
Block Grant (P&T)	14.228	97-STBG-1176	21,600	10/1/97-12/31/98	11,040	11,040
2e. Community Development						
Block Grant (P&T) Pioneer Park	14.228	96-STBG-1007	500,000	10/1/96-4/30/99	456,241	490,800
Program Income				07/01/98-06/30/99	0	0
2f. Community Development						
Block Grant Rehab	14.228	94-STBG-792	500,000	10/01/94-04/30/97	0	0
Program Income (RLF)	14.228	94-STBG-792		07/01/98-06/30/99	91,841	6,056
2g. Community Development Block Grant/State's Program						
Program Income(RLF)	14.228	89-EDBG-082	324,500	05/15/89-06/30/91	0	0
Total Community Development Block Grant/State's Program	14.228	89-EDBG-082		07/01/98-06/30/99	21,130	80,026
					580,252	589,122
C. Passed through County of Sacramento						
1a. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance						
	14.241	ELD-01-99	30,650	1/1/99-12/31/99	7,418	7,418
1b. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance						
	14.241	ELD-01-98	30,650	1/1/98-12/31/98	17,392	17,392

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
Total HOPWA	14.241				24,810	24,810
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					----- 2,157,656	----- 2,164,361
8. U.S. DEPARTMENT OF INTERIOR						
A. Direct-Bureau of Land Management						
1. Payment In-Lieu of Taxes	15.226	n/a		07/01/99-06/30/99	161,499	161,499
TOTAL U.S. DEPARTMENT OF INTERIOR					----- 161,499	----- 161,499
9. U.S. DEPARTMENT OF JUSTICE						
A. Direct-Drug Enforcement Administration						
1a. Domestic Cannabis Eradication/ Suppression Program					0	0
1a. Domestic Cannabis Eradication/ Suppression Program	16.unknown	99-12	15,000	1/1/99-12/31/99		
1b. Domestic Cannabis Eradication/ Suppression Program					20,000	20,000
1b. Domestic Cannabis Eradication/ Suppression Program	16.unknown	98-12	20,000	1/1/98-12/31/98		
Total Domestic Cannabis Eradication Suppression Program					20,000	20,000
B. Direct-Office of Community Oriented Policing Services						
Public Safety and Community Policing Grants:						
(ORI#CA00900A)						
1a. COPS AHEAD	16.726	95CCWS0441	225,000	04/01/95-09/30/99	22,139	22,139
COPS Universal Hiring -95	16.726	95CCWS0441	225,000	05/01/96-04/30/99	79,920	79,920
COPS Universal Hiring -96	16.726	95CCWS0441	225,000	06/01/97-05/31/00	103,351	103,351
COPS Universal Hiring -97	16.726	95CCWS0441	225,000	01/01/98-12/31/00	111,558	111,558
1b. Public Safety and Community Policing Grants (COPS MORE-95)					54,988	54,988
COPS MORE-95	16.726	96CMWX0500	511,856	12/1/95-09/30/99		
COPS MORE-96	16.726	97CMWX1182	323,514	06/1/97-05/31/99	111,772	111,772
COPS MORE-97	16.726	98CMWX1736	63,590	09/1/98-02/31/01	0	0
Total Public Safety and Community Policing Grants					483,728	483,728
C. Direct-Office of Justice Programs						
1a. State Criminal Alien Assistance Program					198,312	198,312
1a. State Criminal Alien Assistance Program	16.572	99-AP-VX-0017	198,312	10/01/97-9/30/98		
1b. State Criminal Alien Assistance Total State Criminal Alien Assistance Program (SCAAP)					158,107	158,107
1b. State Criminal Alien Assistance Total State Criminal Alien Assistance Program (SCAAP)	16.572	98-AP-VX-0018	158,107	10/01/97-9/30/98		
2a. Local Law Enforcement Block Grant					0	0
2a. Local Law Enforcement Block Grant	16.592	98-LB-VX-4183	75,882	10/1/98-9/30/00		
2b. Local Law Enforcement Block Grant Interest					77,334	72,102
2b. Local Law Enforcement Block Grant Interest	16.592	97-LB-VW-4183	77,334	10/1/97-9/30/99		
2c. Local Law Enforcement Block Grant Interest					1,713	1,713
2c. Local Law Enforcement Block Grant Interest	16.592	96-LB-VX-3824	66,554	10/1/96-09/30/98		
Total Local Law Enforcement Block Grant					6,636	6,636
2c. Local Law Enforcement Block Grant	16.592	96-LB-VX-3824				
					132,850	127,618
D. Passed Through State Office of Criminal Justice Planning**						
**See separate audit of OCJP grants						
1a. Victims of Crimes Assistance (Elder Abuse Advocacy & Outreach Program)	16.575	EA98010090	90,000	6/1/99-05/30/2000	0	5,203

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

Federal Grantor/Pass Through <u>Grantor/Program Title</u>	Federal <u>CFDA No</u>	Pass Through <u>Number</u>	Grant <u>Amount</u>	Grant Term	Revenues <u>Recognized</u>	Expenditures
1b. Victims of Crimes Assistance	16.575	VW97180090	8,000	7/1/97-6/30/99	0	0
Total Victims of Crimes Assistance	16.575				0	5,203
2. Byrne Formula Grant Program* (Anti-Drug Abuse Act of 1988)	16.579	DC97080090	401,875	07/01/97-06/30/99	199,979	199,979
E. Other						
1. Equitable Sharing/Asset Seizure (Sheriff) (includes interest of \$8,096)	16.unknown	n/a	n/a	07/01/98-06/30/99	50,892	91,541
TOTAL U.S. DEPARTMENT OF JUSTICE					1,243,868	1,284,488
10 U.S. DEPARTMENT OF LABOR						
A. JTPA Cluster						
Passed Through Golden Sierra Job Training Agency						
1. Employment & Training Asst-Dislocated Workers (cor FY9798)	17.246	n/a	56,792		0	(1,231)
Total JTPA Cluster					0	(1,231)
B. Passed through State Employment Development Department						
1. Welfare to Work Grants to States and Localities	17.253	W801105	942,415	9/30/99-8/29/2000	91,941	91,941
TOTAL U.S. DEPARTMENT OF LABOR					91,941	90,710
11 U.S. DEPARTMENT OF TRANSPORTATION						
A. Highway Safety Cluster						
Passed Through State Department of Transportation						
1. <u>State & Community Highway Safety:</u>						
1a. Kids in Safety Seats	20.600	OP9805	4,801	7/1/98-9/30/98	4,801	4,801
1b. Kids in Safety Seats	20.600	OP9805	76,137	10/1/98-9/30/99	48,502	48,502
Total State & Community Highway Safety	20.600				53,303	53,303
Total Highway Safety Cluster					53,303	53,303
B. Passed Through State Department of Transportation						
1. <u>Highway Planning/Construction</u>						
1a. HES-Hazard Elimination	20.205	STPLHG-5925(021)	62,100	7/14/98-	48,315	48,315
1b. Federal Disaster Relief	20.205	ER-2828(002)	1,759,337	1/3/95-no time limit	140,535	140,535
1c. Federal Disaster Relief	20.205	ER-3226(001)	289,507	2/2/99-	45,660	45,660
Total Highway Planning/Con- struction Program	20.205				234,510	234,510
2. Capital Asst Program for Elderly and Handicapped Persons	20.513	6497324	36,000		36,000	36,000
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					323,813	323,813
12. U.S. DEPARTMENT OF TREASURY						
A. Direct:						
Equitable Sharing/Asset Seizure (Sheriff)	21.unknown	n/a	n/a	07/01/98-06/30/99	13,571	13,571

**COUNTY OF EL DORADO
SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
B. Passed Through Douglas County						
Equitable Sharing/Asset Seizure (Sheriff)	21.unknown			07/01/98-06/30/99	42,796	42,796
Total Equitable Sharing/Asset Seizure (Sheriff)	21.unknown				56,367	56,367
TOTAL U.S. DEPARTMENT OF TREASURY					-----	-----
					56,367	56,367
					-----	-----
TOTAL FEDERAL FINANCIAL ASSISTANCE					=====	=====
					26,876,760	26,931,981
					=====	=====

* Denotes Major Program

**COUNTY OF EL DORADO
NOTES TO SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

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 \$126,842 for Economic Development and \$573,391 for Housing Rehabilitation as of June 30, 1999.

NOTE C: SUBRECIPIENTS

Of the federal expenditures presented in the schedule, County of El Dorado provided federal awards to subrecipients as follows:

<u>Program Title</u>	<u>Federal CFDA Number</u>	<u>Amount Provided to Subrecipients</u>
Medical Assistance Program:	93.778	130,847
Alcohol/Drug Medi-Cal	62,830	
Perinatal Medi-Cal	61,206	
Alcohol/Drug Medi-Cal-CalWorks	<u>6,811</u>	
Substance Abuse Prevention and Treatment Block Grant	93.959	494,934
Drug Free Schools & Communities	84.186	20,598
CA Mentor Initiative	11,958	
California Friday Night Live Team Mentor	<u>8,640</u>	
Byrne Formula Grant Program (ADA)	16.579	85,860
Community Prevention Coalitions (Partnership) Demonstration Grant (Sierra Nevada)	93.194	<u>30,956</u>
		<u><u>763,195</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 98F-1610 (CSBG)
For The Period July 1, 1998 through December 31, 1998

<i>Description</i>	<i>01/01/98 Through 06/30/98</i>	<i>07/01/98 Through 12/31/98</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	65,685	94,315	160,000
Interest/Program Income	0	395	395
Total Revenues	<u>65,685</u>	<u>94,710</u>	<u>160,395</u>
<u>Expenditures</u>			
Personnel Costs:			
Salaries & Wages	44,952	68,494	113,446
Fringe Benefits/Payroll Taxes	13,981	16,192	30,173
Sub-Total Personnel Costs	<u>58,933</u>	<u>84,686</u>	<u>143,619</u>
Non-Personnel Costs:			
Travel	393	487	880
Space Cost Rental	0	0	0
Consumable Supplies	1,624	1,538	3,162
Lease/Purch Equip	864	723	1,587
Consultant Services	210	144	354
Other Costs	3,661	7,132	10,793
Sub-Total Non-Personnel Costs	<u>6,752</u>	<u>10,024</u>	<u>16,776</u>
Total Costs	<u><u>65,685</u></u>	<u><u>94,710</u></u>	<u><u>160,395</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 (Assurance 16)
For The Period July 1, 1998 through December 31, 1998

Description	01/01/98 Through 06/30/98	07/01/98 Through 12/31/98	Total Reported Expenditures
<u>Revenues</u>			
Grant Revenue	13,934	12,481	26,415
Interest/Program Income	0	0	0
Total Revenues	<u>13,934</u>	<u>12,481</u>	<u>26,415</u>
<u>Expenditures</u>			
Assurance 16 Activity Costs:			
Coordination w/Utility Companies	1,907	1,893	3,800
Client Needs Assessment	5,717	5,670	11,387
Conservation Education	952	944	1,896
Budget Counseling	952	944	1,896
Total Program Costs	<u>9,528</u>	<u>9,451</u>	<u>18,979</u>
HEAP Outreach:			
Outreach - HEAP	4,406	3,030	7,436
Total HEAP Outreach Costs	<u>4,406</u>	<u>3,030</u>	<u>7,436</u>
Total Costs	<u><u>13,934</u></u>	<u><u>12,481</u></u>	<u><u>26,415</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 July 1, 1998 through December 31, 1998

<i>Description</i>	<i>01/01/98 Through 06/30/98</i>	<i>07/01/98 Through 12/31/98</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	87,748	15,294	103,042
Interest/Program Income	0	0	0
Total Revenues	<u>87,748</u>	<u>15,294</u>	<u>103,042</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	323	430	753
Fringe Benefits	69	65	134
Facilities	0	0	0
Utilities	64	39	103
Equipment	34	0	34
Telephone - Communications	23	0	23
Travel	106	50	156
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	156	297	453
Office Supplies	0	213	213
Miscellaneous	133	0	133
Intake	816	316	1,132
Total Administration Costs	<u>1,724</u>	<u>1,410</u>	<u>3,134</u>
Program:			
Wood Payments	1,374	1,251	2,625
Propane Payments	83,258	6,742	90,000
Oil Payments	1,392	10	1,402
Other	0	5,881	5,881
Total Program Costs	<u>86,024</u>	<u>13,884</u>	<u>99,908</u>
Total Costs	<u><u>87,748</u></u>	<u><u>15,294</u></u>	<u><u>103,042</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 July 1, 1998 through December 31, 1998

<i>Description</i>	<i>01/01/98 Through 06/30/98</i>	<i>07/01/98 Through 12/31/98</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	37,261	82,769	120,030
Interest/Program Income	0	0	0
Total Revenues	<u>37,261</u>	<u>82,769</u>	<u>120,030</u>
<u>Expenditures</u>			
<i>Administration:</i>			
Salaries & Wages	520	2,475	2,995
Fringe Benefits	129	527	656
Facilities	0	0	0
Utilities	175	539	714
Equipment	1,159	1,205	2,364
Telephone - Communicatio	137	203	340
Travel	0	11	11
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	236	296	532
Office Supplies	19	96	115
Miscellaneous	2	2	4
Intake	601	1,270	1,871
Total Administration Costs	<u>2,978</u>	<u>6,624</u>	<u>9,602</u>
<i>Program:</i>			
Outreach	456	881	1,337
Dwelling Assessment	1,974	3,813	5,787
Equipment - Small Tools	16	236	252
WX Materials	10,132	23,436	33,568
Labor	19,821	38,273	58,094
Travel/Transportation	185	193	378
Maintenance & Repair	46	0	46
Total Program Costs	<u>32,630</u>	<u>66,832</u>	<u>99,462</u>
Total Costs	<u><u>35,608</u></u>	<u><u>73,456</u></u>	<u><u>109,064</u></u>
Revenues over (under) costs			<u><u>10,966</u></u>

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>07/01/98 Through 03/31/99</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	0	34,690	34,690
Interest/Program Income	0	0	0
Total Revenues	<u>0</u>	<u>34,690</u>	<u>34,690</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	0	735	735
Fringe Benefits	0	119	119
Facilities	0	0	0
Utilities	0	219	219
Equipment	0	355	355
Telephone - Communicatio	0	0	0
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	0	94	94
Office Supplies	0	18	18
Miscellaneous	0	201	201
Total Administration Costs	<u>0</u>	<u>1,741</u>	<u>1,741</u>
Program:			
Audit Costs	0	0	0
Public Liability Insurance	0	94	94
Weatherization Materials	0	10,317	10,317
Labor	0	18,802	18,802
Outreach	0	588	588
Intake	0	609	609
Client Education/Counselin	0	609	609
Assessment	0	1,624	1,624
Equipment - Small Tools	0	16	16
Travel/Transportation	0	112	112
Maintenance & Repair	0	178	178
Maintenance & Repair	0	0	0
Total Program Costs	<u>0</u>	<u>32,949</u>	<u>32,949</u>
Total Costs	<u>0</u>	<u>34,690</u>	<u>34,690</u>
Revenues over (under) costs			<u>0</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 December 31, 1998

	1/1/98-6/30/98			7/1/98-12/31/98			Contract Total			Rate	1/98-6/98	7/98-12/98	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
98B-1013													
1 Outreach	34			69			103			25	850.00	1,725.00	2,575.00
2 Non-Blower Door Assessment (with attic)	10			28			38			50	500.00	1,400.00	1,900.00
3 Non-Blower Door Assessment (w/o attic)	22			40			62			35	770.00	1,400.00	2,170.00
4 Safety Check of Combustion Appliances	16			35			51			45	720.00	1,575.00	2,295.00
5 Safety Check of Combustion Appliances	0			0			0			35	0.00	0.00	0.00
6 Blower Door Test	2			1			3			60	120.00	60.00	180.00
7 Duct Leakage Pre-Test	1			0			1			35	35.00	0.00	35.00
8 Duct Leakage Post-Test	1			0			1			25	25.00	0.00	25.00
MANDATORY MEASURES													
1 Comb App Safety Hazard Repair/Replace													0.00
2 Glass Replacement	5	490	260.8	11	1068	464	16	1558	724.8		750.80	1,531.50	2,282.30
3 Duct and Register Repair/Replacement	7	420	163.4	30	1663	620.2	37	2083	783.6		583.40	2,282.70	2,866.10
4 Minor Envelope Repair	34	6213	3219	69	9065	6585	103	15278	9805		9,431.70	15,650.33	25,082.03
5 Evap Cooler/A/C Vent Cover, Per Cover	11	13		24	25		35	38		57.32	745.16	1,433.00	2,178.16
6 Attic Venting	0	0	0	1	70	29.2	1	70	29.2		0.00	99.20	99.20
7 a. Ceiling Insulation R11	0	0		0	0		0	0		0.36	0.00	0.00	0.00
b. Kneewall Insulation R11	0	0		0	0		0	0		0.46	0.00	0.00	0.00
c. Ceiling Insulation R19	1	88		1	240		2	328		0.46	40.48	110.40	150.88
d. Kneewall Insulation R19	0	0		0	0		0	0		0.52	0.00	0.00	0.00
e. Ceiling Insulation R30	1	384		0	0		1	384		0.52	199.68	0.00	199.68
f. Ceiling Insulation R38	0	0		0	0		0	0		0.62	0.00	0.00	0.00
8 Low-Flow Showerhead, Per Showerhead	31	35		63	76		94	111		22.66	793.10	1,722.16	2,515.26
9 Hot Water Faucet Restrictor, Per Device	31	61		65	131		96	192		6.95	423.95	910.45	1,334.40
10 Door Weath/Strip, Per Hinged Ent Door	31	57		67	116		98	173		34.61	1,972.77	4,014.76	5,987.53
11 Water Heater Blanket, Per Blanket	15	15		25	25		40	40		29.2	438.00	730.00	1,168.00
12 Water Heater Pipe Wrap	20	164		44	384		64	548		1.75	287.00	672.00	959.00
13 Duct Wrap	0	0		0	0		0	0		2.32	0.00	0.00	0.00
14 Switch/Outlet Gaskets, Per Dwelling	31			68			99			28.69	889.39	1,950.92	2,840.31
15 Caulking, Per Dwelling	34	717.5	161.3	68	1523	319.7	102	2240	481		878.80	1,842.20	2,721.00
16 Other Weatherstripping	3	44		12	185		15	229		1.75	77.00	323.75	400.75
OPTIONAL MEASURES													
1 Ceiling Fans, Per Dwelling	14	980	1061	47	3220	3486	61	4200	4547		2,041.20	6,705.80	8,747.00
2 Evaporative Cooler Repair	13	402.5	215.1	32	840	477.5	45	1243	692.6		617.60	1,317.50	1,935.10
3 Filter Rep for A/C or Furn, Filters Only	7			29			36			17.3	121.10	501.70	622.80
4 Filter Rep for A/C or Furn, Filters + Rep	0			0			0			22.66	0.00	0.00	0.00
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		3	1996		3	1996		0.72	0.00	1,437.12	1,437.12
7 Floor Insulation (-36") Clearance	0	0		0	0		0	0		0.82	0.00	0.00	0.00
8 Electric Water Heater Timer, Per Timer	0	0		0	0		0	0		97.34	0.00	0.00	0.00
9 Setback Thermostat, Per Dwelling	1			6			7			137.35	137.35	824.10	961.45
10 Shadescreen	14	1021		45	4228		59	5249		2.88	2,940.48	12,176.64	15,117.12
11 Shutters	0	0		0	0		0	0		5.15	0.00	0.00	0.00
12 a. Storm Wind Operable (Vinyl)	16	1037		27	1862		43	2899		5.15	5,340.55	9,589.30	14,929.85
b. " " Operable (Polycarb)	0	0		0	0		0	0		5.67	0.00	0.00	0.00
c. " " Operable (Glass)	0	0		0	0		0	0		7.47	0.00	0.00	0.00
d. " " Fixed	14	1339		38	2298		52	3637		2.58	3,454.62	5,928.84	9,383.46
13 Tinted Film	0	0		0	0		0	0		2.88	0.00	0.00	0.00
14 Wall Insulation	1	64		0	0		1	64		0.93	59.52	0.00	59.52
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	0	0	0	0	0	0		0.00	0.00	0.00
17 Heating Source Repair, Per Dwelling	1	35	130.4	2	140	60	3	175	190.4		165.39	200.00	365.39
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/Rep)	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
20 Water Heater - Gas (Repair/Replace), P	0	0	0	1	175	408	1	175	408		0.00	583.00	583.00
21 Carbon Monoxide Detectors, Per Dwelling	28	962.5	889	60	2065	2094	88	3028	2983		1,851.50	4,159.00	6,010.50
Mileage		0			120			120		0.53	0.00	63.60	63.60
Homes	34			69			103				34.00	69.00	103.00
Materials	10132			23436			33568				10,131.81	23,436.32	33,568.13
											37,260.54	82,919.97	120,180.51

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 99F-1909 (CSBG)
For The Period Jan. 1, 1999 through June 30, 1999

Description	01/01/99 Through 06/30/99	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	65,357	65,357
Interest/Program Income	0	0
Total Revenues	<u>65,357</u>	<u>65,357</u>
<u>Expenditures</u>		
Personnel Costs:		
Salaries & Wages	48,287	48,287
Fringe Benefits/Payroll Taxes	9,943	9,943
Sub-Total Personnel Costs	<u>58,230</u>	<u>58,230</u>
Non-Personnel Costs:		
Travel	401	401
Space Cost Rental	0	0
Consumable Supplies	2,097	2,097
Lease/Purch Equip	312	312
Consultant Services	50	50
Other Costs	4,267	4,267
Sub-Total Non-Personnel Co	<u>7,127</u>	<u>7,127</u>
Total Costs	<u><u>65,357</u></u>	<u><u>65,357</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. 99B-1112 (Assurance 16)
For The Period Jan. 1, 1999 through June 30, 1999

<i>Description</i>	<i>01/01/99 Through 06/30/99</i>	<i>Total Reported Expenditures</i>
<i>Revenues</i>		
Grant Revenue	13,497	13,497
Interest/Program Income	0	0
Total Revenues	13,497	13,497
<i>Expenditures</i>		
<i>Assurance 16 Activity Costs:</i>		
Budget Counseling	13,497	13,497
Total Program Costs	13,497	13,497
<i>HEAP Outreach:</i>		
Outreach - HEAP	0	0
Total HEAP Outreach Costs	0	0
Total Costs	13,497	13,497
Revenues over (under) costs		0

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 98B-1112 (Wood/Propane/Oil)
For The Period Jan. 1, 1999 through June 30, 1999

<i>Description</i>	<i>01/01/99 Through 06/30/99</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	103,086	103,086
Interest/Program Income	0	0
Total Revenues	<u>103,086</u>	<u>103,086</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	2,322	2,322
Fringe Benefits	408	408
Facilities	0	0
Utilities	33	33
Equipment	1,180	1,180
Training	0	0
Travel	119	119
Communications	0	0
Accounting	0	0
Audit Costs	0	0
Insurance/Bonding	252	252
Office Supplies	228	228
Miscellaneous	60	60
Intake	690	690
Total Administration Costs	<u>5,292</u>	<u>5,292</u>
Program:		
Outreach Costs	2,429	2,429
WPO	93,380	93,380
Furnace Repair	0	0
Furnace Replace	1,985	1,985
Total Program Costs	<u>97,794</u>	<u>97,794</u>
Total Costs	<u>103,086</u>	<u>103,086</u>
Revenues over (under) costs		<u>0</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 99B-1112 (LIHEAP - WX)
For The Period Jan. 1, 1999 through June 30, 1999

<i>Description</i>	<i>01/01/99 Through 06/30/99</i>	<i>Total Reported Expenditure</i>
<u>Revenues</u>		
Grant Revenue	29,343	29,343
Interest/Program Income	0	0
Total Revenues	<u>29,343</u>	<u>29,343</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	607	607
Fringe Benefits	88	88
Facilities	0	0
Utilities	239	239
Equipment	1,234	1,234
Communications	0	0
Training	0	0
Travel	0	0
Accounting	0	0
Audit Costs	0	0
Insurance - Bonding	155	155
Office Supplies	0	0
Miscellaneous	0	0
Intake	911	911
Total Administration Costs	<u>3,234</u>	<u>3,234</u>
Program:		
Training	0	0
Travel	0	0
Outreach	1,364	1,364
Dwelling Assessment	1,573	1,573
Equipment - Small Tools	0	0
WX Materials	8,162	8,162
Labor	15,311	15,311
Travel/Transportation	71	71
Maintenance & Repair	97	97
Miscellaneous	0	0
Total Program Costs	<u>26,578</u>	<u>26,578</u>
Total Costs	<u><u>29,812</u></u>	<u><u>29,812</u></u>
Revenues over (under) costs		<u><u>(469)</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 99C-1212 (DOE - WX)
For The Period April 1, 1999 through March 31, 2000

<i>Description</i>	<i>04/01/99 Through 06/30/99</i>	<i>Total Reported Expenditure</i>
<u>Revenues</u>		
Grant Revenue	0	0
Interest/Program Income	0	0
Total Revenues	0	0
<u>Expenditures</u>		
Administration:		
Salaries & Wages	0	0
Fringe Benefits	0	0
Facilities	0	0
Utilities	0	0
Equipment	0	0
Telephone - Communication	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	0	0
Program:		
Audit Costs	0	0
Public Liability Insurance	0	0
Weatherization Materials	0	0
Labor	0	0
Outreach	0	0
Intake	0	0
Client Education/Counseling	0	0
Assessment	0	0
Equipment - Small Tools	0	0
Travel/Transportation	0	0
Maintenance & Repair	0	0
Total Program Costs	0	0
Total Costs	0	0
Revenues over (under) costs		0

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 99B-1112 (Weatherization)
For The Period Jan. 1, 1999 through June 30, 1999

	1/1/99-6/30/99			7/1/99-12/31/99			Contract Total			Rate	1/99-6/99	7/99-12/99	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
99B-1112													
1 Outreach	26						26			25	650.00	0.00	650.00
2 Non-Blower Door Assessment (with attic)	13						13			50	650.00	0.00	650.00
3 Non-Blower Door Assessment (w/o attic)	13						13			35	455.00	0.00	455.00
4 Safety Check of Combustion Appliances	7						7			45	315.00	0.00	315.00
5 Safety Check of Combustion Appliances	0						0			35	0.00	0.00	0.00
6 Blower Door Test	0						0			60	0.00	0.00	0.00
7 Duct Leakage Pre-Test	0						0			35	0.00	0.00	0.00
8 Duct Leakage Post-Test	0						0			25	0.00	0.00	0.00
MANDATORY MEASURES													
1 Comb App Safety Hazard Repair/Replace													0.00
2 Glass Replacement	4	280	166.9				4	280	166.9		446.90	0.00	446.90
3 Duct and Register Repair/Replacement	14	875	276.6				14	875	276.6		1,151.55	0.00	1,151.55
4 Minor Envelope Repair	26	3990	1525				26	3990	1525		5,514.56	0.00	5,514.56
5 Evap Cooler/A/C Vent Cover, Per Cover	9	9					9	9		57.32	515.88	0.00	515.88
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	0	0					0	0		0.46	0.00	0.00	0.00
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	23	29					23	29		22.66	657.14	0.00	657.14
9 Hot Water Faucet Restrictor, Per Device	24	56					24	56		6.95	389.20	0.00	389.20
10 Door Weath/Strip, Per Hinged Ent Door	25	48					25	48		34.61	1,661.28	0.00	1,661.28
11 Water Heater Blanket, Per Blanket	6	6					6	6		29.2	175.20	0.00	175.20
12 Water Heater Pipe Wrap	15	112					15	112		1.75	196.00	0.00	196.00
13 Duct Wrap	1	10					1	10		2.32	23.20	0.00	23.20
14 Switch/Outlet Gaskets, Per Dwelling	26						26			28.69	745.94	0.00	745.94
15 Caulking, Per Dwelling	26	962.5	213				26	962.5	213		1,175.45	0.00	1,175.45
16 Other Weatherstripping	5	83					5	83		1.75	145.25	0.00	145.25
OPTIONAL MEASURES													
1 Ceiling Fans, Per Dwelling	15	910	957.4				15	910	957.4		1,867.40	0.00	1,867.40
2 Evaporative Cooler Repair	10	332.5	194.8				10	332.5	194.8		527.30	0.00	527.30
3 Filter Rep for A/C or Furn, Filters Only	14						14			17.3	242.20	0.00	242.20
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	1	224					1	224		0.72	161.28	0.00	161.28
7 Floor Insulation (-36") Clearance	1	600					1	600		0.82	492.00	0.00	492.00
8 Electric Water Heater Timer, Per Timer	0	0					0	0		97.34	0.00	0.00	0.00
9 Setback Thermostat, Per Dwelling	0						0			137.35	0.00	0.00	0.00
10 Shadescreen	16	1190					16	1190		2.88	3,427.20	0.00	3,427.20
11 Shutters	0	0					0	0		5.15	0.00	0.00	0.00
12 a. Storm Wind Operable (Vinyl)	14	913					14	913		5.15	4,701.95	0.00	4,701.95
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	10	592					10	592		2.58	1,527.36	0.00	1,527.36
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	0	0	0				0	0	0		0.00	0.00	0.00
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. Only), Per D	0	0	0				0	0	0		0.00	0.00	0.00
20 Water Heater - Gas (Repair/Replace), Per Dwel	0	0	0				0	0	0		0.00	0.00	0.00
21 Carbon Monoxide Detectors, Per Dwelling	20	843	686				20	843	686		1,529.00	0.00	1,529.00
Mileage		0						0		0.58	0.00	0.00	0.00
Homes	26						26				26.00	0.00	26.00
Materials	8161.7						8161.7				8,161.72	0.00	8,161.72
											29,343.24	0.00	29,343.24

COUNTY OF EL DORADO
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

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 provide 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.

Status: The Purchasing Agent issued Purchase Orders in violation of the directives established by the Board of Supervisors during Fiscal Year Ending June 30, 1999. The Purchasing Agent sought and received retroactive approval from the Board of Supervisors for Purchase Orders that were issued for amounts that exceeded the Purchasing Agent's authority.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

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.

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.

Status: Implemented.

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.

**COUNTY OF EL DORADO
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

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.

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.

Status: Implemented. The Public Health Department has not experienced turnover of personnel involved in material accumulated leave payouts since 97/98. There are no exceptions to implementing the corrective action plans as stated on the Schedule of Findings and Questioned Costs for the year ended June 30, 1998.

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

SUMMARY OF AUDIT RESULTS

1. The auditors' report expresses an unqualified opinion on the general-purpose financial statements of El Dorado County.
2. Three reportable conditions disclosed during the audit of the financial statements are reported in this Schedule. These conditions are not reported as material weaknesses.
3. No instances of noncompliance material to the financial statements of El Dorado County were disclosed during the audit.
4. One reportable condition disclosed during the audit of the major federal award programs is reported in this Schedule. The condition is not reported as a 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
Food Stamps Cluster	10.551, 10.561
Section 8 Tenant-Based Cluster	14.855, 14.857
Temporary Assistance to Needy Families (TANF)	93.558
Foster Care Title IVE	93.658
Low Income Home Energy Assistance Program (LIHEAP)	93.568
Byrne Formula Grant Program (Anti-Drug Abuse Act of 1988)	16.579

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, 1999**

FINDINGS—FINANCIAL STATEMENT AUDIT

REPORTABLE CONDITIONS

99-1: General Services

Condition: The financial management of the County's Department of General Services needs to be improved. This can be illustrated by the financial performance of the Park Projects sub-fund in the Accumulated Capital Outlay Fund. According to the last post closing trail balance this sub-fund realized less than 40% of its budgeted revenue, yet 97% of sub-fund's appropriations were expended. This significant deviation from the budgeted financial results did not appear to generate any questions or follow up by the General Services accounting or management staff. Further, General Services recommended that the Board of Supervisors adopt a budget for the Accumulated Capital Outlay Fund that was \$290,724 higher than the fund balance per the final post closing trial balance. Both of these instances indicate that the financial management of the Department of General Services needs to be improved.

Criteria: Internal controls should be in place that provide reasonable assurance that accounting or management staff monitor actual financial records to budget.

Effect: Cash management is lacking and a cash flow crisis could occur.

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

Response: We concur with the recommendation.

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

99-2: Fixed assets

Condition: Controls over excess and obsolete equipment needs to be improved. During the last three fiscal years the County has been unable to account for a number of equipment items. Equipment items that were included in the County's fixed asset records were lost, stolen or otherwise disposed of without the approval of the Board of Supervisors as required by County policy. In at least three instances, Departments sent equipment items to the auctions that are conducted for the County before the Board of Supervisors declared the items surplus. Due to weaknesses in controls over surplus property, reasonable assurance does not exist that equipment, purchased with taxpayer dollars, will not be misappropriated. The Board of Supervisors will continue to have to write off material numbers of equipment items each year if controls over surplus property are not improved.

Criteria: Internal controls should be in place to track excess and obsolete equipment.

Effect: Misappropriation of equipment could occur if a tighter control over excess and obsolete equipment is not implemented.

Recommendation: County staff follows procedures to document and send to the Board of Supervisors lists of equipment for approval to be disposed of at auction.

Response: We concur with the auditors' recommendations.

COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999

99-3: Office of Criminal Justice Planning (OCJP)

Condition: The Sacramento Valley Hi-Tech Crimes Task Force received funding from OCJP to reimburse El Dorado County for participation in the Task Force. The Sacramento County Sheriff's Department sent a letter to El Dorado County's Sheriff Department stating they were covering the cost of one full-time Deputy Sheriff's salary, benefits, equipment, vehicle and safety equipment. When a copy of the grant award was requested the grant was found to cover 75% of the salary and benefits and vehicle mileage, not the cost of a vehicle. See separate report on Office of Criminal Justice Planning Grants.

Criteria: Pass through agencies need to supply copies of Grant Awards to ensure the County is complying with the requirements.

Effect: Not receiving the Grant Award may put the County at risk for noncompliance.

Recommendation: All pass through awards have a paper trail of the award to ensure grant compliance.

Response: We concur with the recommendation.

**COUNTY OF EL DORADO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE FISCAL YEAR ENDED JUNE 30, 1999**

FINDINGS AND QUESTIONED COSTS—MAJOR FEDERAL AWARD PROGRAMS AUDIT

99-4: FORM DFA 325.5 - SOCIAL SERVICES – CFDA No.'s 10.561, 93.556, 93.558, 93.560, 93.645, 93.658, 93.659, 93.667, 93.674, 93.778

Statement of Condition: Expenditure Certification For The County Welfare Department Expense Claim (CEC) and Summary Report of Assistance Expenditures (CA-800 series) were not timely filed.

Criteria: Expenditure Certification For The County Welfare Department Expense Claim (CEC) is due within 30 days of the end of the quarter and the CA-800s are due each month within 20 days.

Effect of Condition: Timely information is not reported to the state.

Recommendation: Efforts to train and fill staff positions.

Response: We concur with the auditors' recommendations. The untimely filed reports occurred during a time of staff turnover.

Corrective Action Plan: Efforts are being made to train and fill all staff positions.