

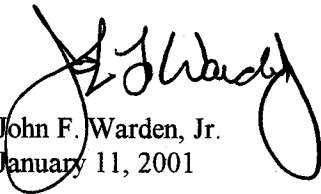
**COUNTY OF EL DORADO**  
**INDEPENDENT AUDITOR'S REPORTS ON**  
**SUPPLEMENTAL INFORMATION, COMPLIANCE,**  
**AND INTERNAL CONTROLS**  
**(OMB CIRCULAR A-133)**  
**FOR THE YEAR ENDED**  
**JUNE 30, 2000**

## INTERNAL CONTROL OVER COMPLIANCE-CONTINUED

My 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 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. I noted no matters involving the internal control over compliance and its operation that I consider to be material weaknesses.

I have audited the general purpose financial statements of the County of El Dorado as of and for the year ended June 30, 2000 and have issued my report thereon dated January 11, 2001. My audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying schedules 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. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and in my opinion, are fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

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



John F. Warden, Jr.  
January 11, 2001

# JOHN F. WARDEN, JR.

*Certified Public Accountant*  
*Disabled Veteran Business Enterprise "DVBE"*

3461 ROBIN LANE, SUITE #3  
CAMERON PARK, CALIFORNIA 95682  
(530) 677-4441 FAX (530) 677-2960  
Toll-free (888) 677-4441

## **INDEPENDENT AUDITOR'S REPORT ON GENERAL PURPOSE FINANCIAL STATEMENTS AND SUPPLEMENTARY SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS-GOVERNMENTAL ENTITY**

Board of Supervisors  
County of El Dorado  
Placerville, California 95667

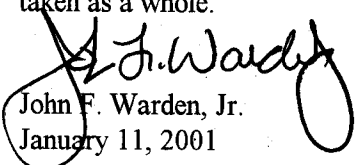
I have audited the accompanying general purpose financial statements of the County of El Dorado, as of and for the year ended June 30, 2000 and have issued my report thereon dated January 11, 2001. These general purpose financial statements are the responsibility of the County of El Dorado's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my 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. Those standards require that I plan and perform the audit to obtain reasonable assurance about whether the general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my 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, 2000, 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, I have also issued reports dated January 11, 2001 on my consideration of the County of El Dorado's internal control over financial reporting and my tests of its compliance with certain provisions of laws, regulations, contracts and grants.

My 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 the United States 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 my opinion, based on my audit of the general purpose financial statements and the report of other auditors, is fairly stated in all material respects when considered in relation to the general purpose financial statements taken as a whole.

  
John F. Warden, Jr.  
January 11, 2001

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3461 ROBIN LANE, SUITE #3  
CAMERON PARK, CALIFORNIA 95682  
(530) 677-4441 FAX (530) 677-2960  
Toll-free (888) 677-4441

**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, California 95667

I have audited the general purpose financial statements of the County of El Dorado as of and for the year ended June 30, 2000 and have issued my report thereon dated January 11, 2001. I conducted my 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.

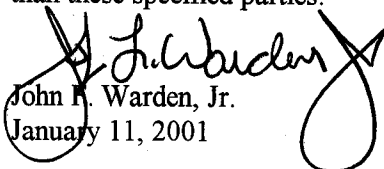
## COMPLIANCE

As part of obtaining reasonable assurance about whether the County of El Dorado's general purpose financial statements are free of material misstatement, I 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 general purpose financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of my audit and accordingly, I do not express such an opinion. The results of my tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, I noted certain immaterial instances of non-compliance that I have reported to the management of El Dorado County in a separate letter dated January 11, 2001.

## INTERNAL CONTROL OVER FINANCIAL REPORTING

In planning and performing my audit, I considered the County of El Dorado's internal control over financial reporting in order to determine my auditing procedures for the purpose of expressing my opinion on the general purpose financial statements and not to provide assurance of the internal control over financial reporting. My consideration of 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 general purpose financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. I noted no matters involving the internal control over financial reporting and its operation that I consider to be material weaknesses. However, I noted other matters involving internal control over financial reporting that I have reported to the management of El Dorado County in a separate letter dated January 11, 2001.

This report is intended for the information and use 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.

  
John F. Warden, Jr.  
January 11, 2001

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*Certified Public Accountant*  
*Disabled Veteran Business Enterprise "DVBE"*

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CAMERON PARK, CALIFORNIA 95682  
(530) 677-4441 FAX (530) 677-2960  
Toll-free (888) 677-4441

## **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  
County of El Dorado  
Placerville, California 95667

### **COMPLIANCE**

I have audited the compliance of the County of El Dorado with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2000. The County of El Dorado's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal program is the responsibility of the County of El Dorado's management. My responsibility is to express an opinion on the County of El Dorado's compliance based on my audit.

I conducted my 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 the OMB Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*. Those standards and OMB A-133 require that I plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have direct and material effect on a major federal program occurred. An Audit includes examining, on a test basis, evidence about the County of El Dorado's compliance with those requirements and performing such other procedures as I considered necessary in the circumstances. I believe that my audit provides a reasonable basis for my opinion. My audit does not provide a legal determination on the County of El Dorado's compliance with those requirements.

In my opinion the County of El Dorado complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2000. The results of my auditing procedures disclosed no instances of non-compliance with those requirements that are required to be reported in accordance with OMB Circular A-133.

### **INTERNAL CONTROL OVER COMPLIANCE**

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

**COUNTY OF EL DORADO**  
**For the Fiscal Year Ended June 30, 2000**

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**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
<b>1. U.S. DEPARTMENT OF AGRICULTURE</b>						
<b>A. Food Stamp Cluster</b>						
Passed Through State Department of Social Services:						
1a. State Administration Matching for Food Stamps Admin	10.561	n/a	n/a	07/01/97-06/30/98	\$ (9,191)	\$ (9,191)
1b. State Administration Matching for Food Stamps Admin	10.561	n/a	n/a	07/01/98-06/30/99	(148,790)	0
1c. State Administration Matching for Food Stamps Admin	10.561	n/a	n/a	07/01/99-06/30/00	<u>609,827</u>	<u>609,827</u>
Total State Administration Matching for Food Stamps Admin	10.561				<u>451,846</u>	<u>600,636</u>
Total Food Stamp Cluster					451,846	600,636
<b>B. Child Nutrition Cluster</b>						
Passed Through State Department of Education						
1. School Breakfast Program	10.553	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	17,707	17,707
2. National School Lunch Program	10.555	09-10090-0930016-01	n/a	07/01/90-INDEFINITE	<u>28,190</u>	<u>28,190</u>
Total Child Nutrition Cluster					45,897	45,897
<b>C. Emergency Food Assistance Cluster</b>						
Passed Through State Department of Social Services:						
1a. Emergency Food Assistance Program (Admin)	10.568	MOU-G67007	15,000	10/01/98-09/30/99	3,750	3,750
1b. Emergency Food Assistance Program (Admin)	10.568	MOU-G67007	15,000	10/01/99-09/30/00	<u>10,159</u>	<u>10,159</u>
Total Emergency Food Assistance Program Admin	10.568				13,909	13,909
2a. Emergency Food Assistance (Commodities)	10.569	MOU-G67007	n/a	10/01/98-09/30/99	11,971	11,971
2b. Emergency Food Assistance (Commodities)	10.569	MOU-G67007	n/a	10/01/99-09/30/00	<u>76,237</u>	<u>76,237</u>
Total Temporary Emergency Food Assistance(Commodities)	10.569				<u>88,208</u>	<u>88,208</u>
Total Emergency Food Assistance Cluster					102,117	102,117
<b>D. Passed Through State Department of Aging:</b>						
1a. Nutrition Program for the Elderly C1	10.570	29-9900	44,807	07/01/99-06/30/00	42,083	42,083
1b. Nutrition Program for the Elderly C2	10.570	29-9900	36,356	07/01/99-06/30/00	<u>36,032</u>	<u>36,032</u>
Total Elderly Nutrition	10.570				78,115	78,115
<b>E. Passed Through State Department of Health Services:</b>						
1a. Special Supplemental Food Programs-WIC	10.557	98-14578	278,554	10/01/98-09/30/99	75,361	75,361
1b. Special Supplemental Food Programs-WIC	10.557	99-85711	294,057	10/01/99-09/30/00	<u>210,199</u>	<u>210,199</u>
Total Special Supplemental Food Programs-WIC	10.557				285,560	285,560
<b>F. Passed Through State Controller's Office:</b>						
1. Schools and Roads-State*	10.665	n/a	n/a	07/01/99-06/30/00	1,021,097	1,021,097

The accompanying notes are an integral part of this schedule.

**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
<b>G. Direct-U.S.F.S.</b>						
<u>Cooperative Forestry Agreement</u>						
<u>Program:</u>						
1a. Cascade Erosion Control Project	10.664	19-99-01	75,000		33,912	33,912
Burton-Santini Erosion Control:						
1b. Black Bart (95125)	10.664	05-89-04 Am #2	140,000			
1c. Angora Creek (95133)	10.664	05-92RO-04 Am #4	221,857		0	0
1d. WQ Monitoring (95137)	10.664	05-92-RO-06 Am #1	15,000		0	0
1e. Misc ECP/Phase I	10.664	19-93-04 Am#3	61,172		0	0
1f. No Upper Truckee (95149)	10.664	19-96-02	4,712		0	0
1g Visitor Protection	10.664		30,000	10/1/98-9/30/99	(538)	(538)
1h Visitor Protection	10.664		41,000	10/1/99-9/30/00	25,392	25,392
1i Controlled Substances	10.664		10,000	1/1/99-12/31/99	2,215	2,215
Total Cooperative Forestry Agreement Program	10.664				<u>60,981</u>	<u>60,981</u>
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>					<u>2,045,613</u>	<u>2,194,403</u>
<b>2. U.S. ENVIRONMENTAL PROTECTION AGENCY</b>						
<b>A. Passed Through State Water Resources Control Board:</b>						
1. Nonpoint Source Implementation Grant	66.460	7-081-256-0	205,000	3/1/98-12/31/00	9,807	10,896
<b>B. Passed Through Department of Health Services</b>						
1. Capitalization Grants for Drinking Water-Source Water Assessment	66.468	98-16067	55,575	6/1/99-12/31/2002	19,990	19,990
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>					<u>29,797</u>	<u>30,886</u>
<b>3. U.S. DEPARTMENT OF EDUCATION</b>						
<b>A. Passed Through State Department of Alcohol and Drug Programs:</b>						
1a. Drug Free Schools & Communities	84.186	SCC09-99/00 Am 2	28,226	07/01/99-06/30/00	28,226	28,226
1b. CA Mentor Initiative	84.186	SCC09-99/00 Am 2	31,272	07/01/99-06/30/00	31,272	31,272
1c. CA Mentor Initiative Subrecipient of Tulare County	84.186	99-00217	3,769	02/01/00-03/24/00	3,769	3,769
1d. California FNL Team Mentor Program Income	84.186		30,993	07/01/99-06/30/00	28,806	28,806
Total Drug Free Schools & Communities	84.186				<u>163</u>	<u>163</u>
<b>TOTAL DEPARTMENT OF EDUCATION</b>					<u>92,236</u>	<u>92,236</u>
<b>4. U.S. DEPARTMENT OF ENERGY</b>						
<b>A. Passed Through State Department of Community Services and Development</b>						
1a. Weatherization Program for Low- Income Persons	81.042	99C-1212	32,420	04/01/99-03/31/2000	32,420	32,420
1b. Weatherization Program for Low- Income Persons	81.042	00C-1312	33,123	04/01/00-03/31/2001	0	0
Total Weatherization Program for Low-Income Persons	81.042				<u>32,420</u>	<u>32,420</u>
<b>TOTAL U.S. DEPARTMENT OF ENERGY</b>					<u>32,420</u>	<u>32,420</u>



**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
<b>5. FEDERAL EMERGENCY MANAGEMENT AGENCY</b>						
A. Passed Through State Office of Emergency Services						
1. Emergency Management Assistance	83.534	EMF 99-PA-9002	31,505	10/01/98-09/30/99	7,876	7,876
2. Public Assistance Grants		FEMA 1155DR-CA , PA#017-00000				
DSR's	83.544	Supp 0-20	1,054,757	1/4/97-	56,900	134,558
Admin	83.544		25,063		649	649
Total Disaster Assistance	83.544				<u>57,549</u>	<u>135,207</u>
3. Emergency Management						
Performance Grants	83.552	EMF 2000-GR-0002	31,398	10/01/99-09/30/00	23,450	23,450
<b>TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY</b>					<u>88,875</u>	<u>166,533</u>
<b>6. FEDERAL INSTITUTES OF MUSEUM &amp; LIBRARY SERVICES</b>						
Passed through CA State Library						
1. State Library Program-						
Youth Services & Materials Grant	45.310	40-4823	6,600	8/1999-9/2000	6,600	6,600
<b>TOTAL FEDERAL INSTITUTES OF MUSEUM &amp; LIBRARY SERVICES</b>					<u>6,600</u>	<u>6,600</u>
<b>7. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>						
A. <b>Aging Cluster</b>						
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	29-9900	181,220	07/01/99-06/30/00	181,220	181,220
2a. Title III, Part C-Nutrition Services (C1)	93.045	29-9900	228,672	07/01/99-06/30/00	228,672	228,672
2b. Title III, Part C-Nutrition Services (C2)	93.045	29-9900	89,934	07/01/99-06/30/00	89,934	89,934
Total Title III, Part C Nutrition Services	93.045				<u>318,606</u>	<u>318,606</u>
Total Aging Cluster					<u>499,826</u>	<u>499,826</u>
B. <b>Child Care Cluster</b>						
Passed through State Department of Education via State Department of Social Services						
1. Child Care and Development Block Grant- (Child Care Pilot)	93.575	n/a		07/01/98-06/30/99	(36,977)	(43,528)
1. Child Care and Development Block Grant- (Child Care Pilot)	93.575	n/a	205,843	07/01/99-06/30/00	80,374	80,374
Total Child Care Cluster	93.575				<u>43,397</u>	<u>36,846</u>
C. <b>Medicaid Cluster</b>						
<u>Medical Assistance Program:</u>						
Passed through Department of Aging						
1a. MSSP	93.778					
MSSP FEDERAL (APPX 51%)		MS-9900-35	134,028	07/01/99-06/30/00	119,947	119,947
MSSP STATE (APPX 49%)		MS-9900-35	262,800	07/01/99-06/30/00	114,335	114,335
MSSP Program Income		MS-9900-35			<u>1,637</u>	<u>1,637</u>
Total MSSP			396,828		<u>235,919</u>	<u>235,919</u>
Passed through Department Health Services						
1b. CHDP	93.778	n/a		07/01/99-06/30/00	42,260	42,260
1c. Maternal & Child Health (MCH)	93.778	199909	291,590	07/01/99-06/30/00	266,130	266,130
1d. Maternal & Child Health (MCH)	93.778	199809	300,026	07/01/98-06/30/99	(496)	(496)
1e. Childrens Medical Services (CMS) formerly CCS)	93.778	n/a		07/01/99-06/30/00	100,482	100,482
1f. Targeted Case Mgmt (TCM) (Public Guardian (1/99-6/99))	93.778	09-9899	83,212	07/01/98-06/30/99	32,011	32,011

The accompanying notes are an integral part of this schedule.

**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant		Revenues Recognized	Expenditures
			Amount	Grant Term		
1g. Targeted Case Mgmt (TCM) (Public Guardian (7/99- 12/99))	93.778	09-9900		07/01/99-06/30/00	26,650	26,650
1h. MAA (Public Guardian)	93.778	98-16104	60,000	07/01/98-06/30/99	21,968	21,968
1i. MAA (Public Guardian)	93.778	99-85454	100,000	07/01/99-06/30/00	0	0
1j. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/97-06/30/98	1,625	1,625
1k. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/98-06/30/99	11	11
1l. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/99-06/30/00	1,085,254	1,085,254
1m. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/99-06/30/00	109	109
1n. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/99-06/30/00	(1)	(1)
1o. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/99-06/30/00	211,361	211,361
Passed through Department of Alcohol and Drug Abuse Programs						
1l. Alcohol/Drug Medi-Cal	93.778	SCC09 (99/00)	62,583	07/01/99-06/30/00	52,200	52,200
1m. Perinatal Medi-Cal	93.778	SCC09 (99/00)	54,566	07/01/99-06/30/00	56,199	56,199
Total Medical Assistance*	93.778				<u>2,131,682</u>	<u>2,131,682</u>
Total Medicaid Cluster*					2,131,682	2,131,682
<b>D. HIV Cluster</b>						
Subrecipient through County of Sacramento						
1a. HIV Care Title I	93.914	7275-00-709		03/01/99-2/28/00	21,998	21,998
1b. HIV Care Title I (cor FY9899)	93.914	7275-00-709		03/01/99-2/28/00	19,978	19,978
1c. HIV Emergency Relief Project	93.914	7275-00/01-709	275,435	03/01/00-2/28/01	70,834	70,834
Total HIV Emergency Relief	93.914				<u>112,810</u>	<u>112,810</u>
Subrecipient through County of Sacramento						
2a. HIV CARE Title II (cor FY9899)	93.917	7275-00-709	281,045	03/01/99-2/28/00	(19,924)	(19,924)
2b. HIV CARE Title II	93.917	7275-00-709	281,045	03/01/99-2/28/00	102,511	102,511
Total HIV CARE Title II	93.917				<u>82,587</u>	<u>82,587</u>
Total HIV Cluster					195,397	195,397
<b>E. Direct:</b>						
1. Rural Health Outreach	93.912	EIN 1946000511A1 D04RH00071-03 former 3-CSRD00023-0	585,450	9/30/97-8/31/00	165,609	165,609
<b>F. Passed Through State Department of Aging</b>						
1. Title VII, Elder Abuse Prevention	93.041	29-9900	3,099	07/01/99-06/30/00	3,099	3,099
2. Title VII, Part A-Long Term Care Ombudsman Services	93.042	29-9900	3,594	07/01/98-06/30/99	3,379	3,379
3. Title III, Part F Preventive Health Services	93.043	29-9900	24,729	07/01/98-06/30/99	11,158	11,158
4. Title III, Part D-In Home Services for Frail Older Individuals	93.046	29-9900	6,881	07/01/98-06/30/99	6,038	6,038
<b>G. Passed Through State Department of Alcohol and Drug Abuse Programs:</b>						
1. Substance Abuse Prevention and Treatment Block Grant*	93.959	SCC09 (99/00)	957,039	07/01/99-06/30/00	927,712	927,712
<b>H. Passed Through State Department of Community Services and Development</b>						
1. <u>Low Income Home Energy Assistance Program (LIHEAP)</u>						
1a. Assurance 16 Assistance	93.568	99B-1112	24,466	01/01/99-12/31/99	6,628	6,628
1b. Weatherization Assistance	93.568	99B-1112	157,500	01/01/99-12/31/99	128,157	128,157
1c. Wood Propane & Oil/FRR	93.568	99B-1112	153,335	01/01/99-12/31/99	33,862	33,862
Program /Interest income-Energy	93.568	99B-1112		01/01/99-12/31/99	175	0
Program/Interest income-WX	93.568	99B-1112		01/01/99-12/31/99	45,056	0
1e. Assurance 16/Outreach	93.568	00B-1212	26,567	01/01/00-12/31/00	6,662	6,662
1f. HEAP	93.568	00B-1212	8,903	01/01/00-12/31/00	2,262	2,262
1g. Weatherization Assistance	93.568	00B-1212	143,236	01/01/00-12/31/00	44,778	44,778
1h. Wood Propane & Oil	93.568	00B-1212	170,466	01/01/00-12/31/00	109,595	109,595
Program/Interest income Energy	93.568	00B-1212		01/01/00-12/31/00	0	0
Program/Interest income WX	93.568	00B-1212		01/01/00-12/31/00	2,817	0
Total L.I.H.E.A.P.	93.568				379,992	331,944

The accompanying notes are an integral part of this schedule.

**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant		Revenues Recognized	Expenditures
			Amount	Grant Term		
2a. Community Services Block Grant	93.569	99F-1909	160,000	01/01/99-12/31/99	94,643	94,643
Program/Interest Income	93.569	99F-1909		01/01/99-12/31/99	744	744
2b. Community Services Block Grant	93.569	00F-2110	160,000	01/01/00-12/31/00	68,757	68,757
Total Community Services Block Grant	93.569				164,144	164,144
<b>I. Passed Through State Department of Health Services</b>						
1. Immunizations Grant	93.268	99-85201	25,200	07/01/99-06/30/00	25,200	25,200
2. HIV Prevention Activities-Health Department Based	93.940	99-85083	5,000	07/01/99-06/30/00	5,000	5,000
3a. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/98-9/30/99	1,827	1,825
3b. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/99-9/30/2000	5,483	5,483
Total Preventive Health Services Block Grant	93.991				7,310	7,308
4. Maternal & Child Health Block Grant (MCH)	93.994	199909A	72,000	07/01/99-06/30/00	70,320	70,320
<b>J. Passed Through State Department of Mental Health</b>						
1. Projects for Assistance in Transition from Homelessness	93.150	n/a	10,000	07/01/99-06/30/00	10,000	10,000
2. Community Mental Health Services	93.958	n/a	56,427	07/01/99-06/30/00	56,427	56,427
<b>K. Passed Through State Department of Social Services</b>						
1. Promoting Safe and Stable Families -CWS IVB FPSP	93.556	n/a	n/a	07/01/99-06/30/00	13,465	13,465
2a. Temporary Assistance to Needy Families (TANF)-Asst Pmt TANF-Asst Payment	93.558			07/01/99-06/30/00	2,633,887	2,633,887
2b. TANF-Absent Parent Recoupment				07/01/99-06/30/00	(1,815,632)	(1,815,632)
2c. Temporary Assistance to Needy Families(TANF)-Probation	93.558			07/01/97-06/30/98	2,352	2,352
2d. Temporary Assistance to Needy Families(TANF)-Prob cor fy9899	93.558			07/01/98-06/30/99	(129,015)	0
2e. Temporary Assistance to Needy Families(TANF)-Probation	93.558			07/01/99-06/30/00	511,659	511,659
2f. Temporary Assistance to Needy Families(TANF)-Admin	93.558			07/01/97-06/30/98	(36,178)	(36,178)
2g. Temporary Assistance to Needy Families(TANF)-Admin	93.558			07/01/98-06/30/99	(53,777)	6,559
2h. Needy Families(TANF)-Admin	93.558			07/01/99-06/30/00	4,308,839	4,308,839
Total Temporary Assistance to Needy Families (TANF)*	93.558				5,422,135	5,611,486
<b>Passed through State Department of Social Services and State Department of Child Support Services</b>						
<b>Child Support Enforcement (CSE):</b>						
3a. CSE Title IVD Incentives-reverted	93.563		n/a	07/01/97-06/30/98		148,965
3b. CSE Title IVD Incentives-reverted	93.563		n/a	07/01/98-06/30/99		132,602
3c. CSE Title IVD Incentives	93.563			07/01/98-06/30/99	5,487	0
3d. CSE Title IVD Incentives	93.563		n/a	07/01/99-06/30/00	515,191	515,191
3e. CSE Title IVD Admin	93.563		n/a	07/01/97-06/30/98	16,499	16,499
3f. CSE Title IVD Admin	93.563		n/a	07/01/98-06/30/99	8,147	8,147
3g. CSE Title IVD Admin	93.563		n/a	07/01/99-06/30/00	2,701,044	2,701,044
Total Child Support Enforcement*	93.563				3,246,368	3,522,448

The accompanying notes are an integral part of this schedule.

**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
Passed through State Department of Social Services						
4a. Federal Community Based Family Resource Program 97/98	93.590	n/a	20,974		8,105	8,105
4b. Federal Community Based Family Resource Program 98/99	93.590	n/a	20,974		0	0
Total Federal Community Based Family Resource Program	93.590				8,105	8,105
5a. Child Welfare Services IVB	93.645	n/a	n/a	07/01/98-06/30/99	(137,745)	
5b. Child Welfare Services IVB	93.645	n/a	n/a	07/01/99-06/30/00	254,299	254,299
Total Child Welfare Services IVB	93.645				116,554	254,299
6a. Foster Care-Title IV-E	93.658	n/a	n/a	07/01/99-06/30/00	1,170,597	1,170,597
6b. Foster Care-Title IV-E - Recoupment	93.658				(114,260)	(114,260)
6c. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/97-06/30/98	1,076	1,076
6d. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/98-06/30/99	6,848	(502)
6e. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/99-06/30/00	918,924	918,924
Total Foster Care Title IVE*	93.658				1,983,185	1,975,835
7a. Adoption Assistance	93.659	n/a	n/a	07/01/99-06/30/00	279,843	279,843
7b. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/97-06/30/98	225	225
7c. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/98-06/30/99	(315)	(199)
7d. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/99-06/30/00	99,877	99,877
Total Adoption Assistance	93.659				379,630	379,746
8a. Social Services Block Grant	93.667	n/a	n/a	07/01/98-06/30/99	(299)	(299)
8b. Social Services Block Grant	93.667	n/a	n/a	07/01/99-06/30/00	196,712	196,712
Total Social Services Block Grant	93.667				196,413	196,413
9a. Independent Living Skills	93.674	n/a	n/a	07/01/97-06/30/98	30	30
9b. Independent Living Skills	93.674	n/a	n/a	07/01/98-06/30/99	(117)	(116)
9c. Independent Living Skills	93.674	n/a	n/a	07/01/99-06/30/00	91,946	91,946
Total Independent Living Skills	93.674				91,859	91,860
10. Social Security Incentive Payment	93.unknown	n/a	n/a	07/01/99-06/30/00	18,990	18,990
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>					<b>16,182,394</b>	<b>16,723,736</b>
<b>8 U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>						
<b>A. Section 8 Tenant-Based Cluster</b>						
Passed Through State Department of Housing and Community Development:						
1a. Lower Income Housing Assistance						
(Sec 8) Certificates-Admin	14.857	SF 1903 CA30-E151-005-021	33,904	7/1/99-06/30/00	34,030	34,030
(Sec 8) Certificates-Admin Interest				7/1/99-06/30/00	2,608	2,608
(Sec 8) Certificates-Project	14.857	CA30-E151-005-0021	410,370	7/1/99-06/30/00	274,429	274,429
Total Section 8 Rental Certificate Program*	14.857				311,067	311,067
1b. Lower Income Housing Assistance						
(Sec 8) Vouchers Admin	14.855	SF 1903 CA30-V151-006-026/F1	202,374	7/1/99-06/30/00	202,374	172,647
(Sec 8) Vouchers Project	14.855	CA30-V151-006-026/F1	1,481,984	7/1/99-06/30/00	1,085,761	1,085,761
(Sec 8) Vouchers Project Interest	14.855			7/1/99-06/30/00	4,255	4,255
Total Section 8 Rental Voucher Program*	14.855				1,292,390	1,262,663
Total Section 8 Tenant-Based Cluster*					1,603,457	1,573,730
<b>B. Passed Through State Department of Housing and Community Development: CDBG:</b>						
1a. Community Development						
Block Grant (P&T)	14.228	98-STBG-1278	21,600	10/1/98-6/30/2000	19,600	18,400

The accompanying notes are an integral part of this schedule.

**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
1b. Community Development Block Grant (Greenwood) Program Income	14.228	98-STBG-1240 98-STBG-1240	500,000	10/1/98-6/30/2001	72,500 0	67,546 0
1c. Community Development Block Grant (P&T)	14.228	98-EDBG-568	35,000	10/1/98-3/31/2000	30,850	30,850
1d. Community Development Block Grant (Food Kitchen) Community Development	14.228	99-STBG-1355	375,000	10/1/99-3/31/2002	0	0
1e. Block Grant Rehab Program Income (RLF)	14.228 14.228	94-STBG-792 94-STBG-792	500,000	10/01/94-04/30/97 07/01/99-06/30/00	0 58,997	0 4,072
1f. Community Development Block Grant/State's Program Program Income(RLF)	14.228 14.228	89-EDBG-082 89-EDBG-082	324,500	05/15/89-06/30/91 07/01/99-06/30/00	0 22,851	0 84,023
Total Community Development Block Grant/State's Program	14.228				204,798	204,891
<b>C. Passed through County of Sacramento</b>						
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	18,781	18,781
1b. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance	14.241	DHA-CS-ELD-01-00	30,650	1/1/00-12/31/00	8,613	8,613
Total HOPWA	14.241				27,394	27,394
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>					<b>1,835,649</b>	<b>1,806,015</b>
<b>9. U.S. DEPARTMENT OF INTERIOR</b>						
<b>A. Direct-Bureau of Land Management</b>						
1. Payment In-Lieu of Taxes	15.226	n/a		07/01/99-06/30/00	191,667	191,667
<b>TOTAL U.S. DEPARTMENT OF INTERIOR</b>					<b>191,667</b>	<b>191,667</b>
<b>10. U.S. DEPARTMENT OF JUSTICE</b>						
<b>A. Direct-Drug Enforcement Administration</b>						
1a. Domestic Cannabis Eradication/ Suppression Program	16.710	16 unknown GFAN99-9008	15,000	1/1/99-12/31/99	15,000	15,000
Total Domestic Cannabis Eradication Suppression Program					15,000	15,000
<b>B. Direct-Office of Community Oriented Policing Services</b>						
Public Safety and Community Policing Grants:						
(ORI#CA00900A)						
1a. COPS AHEAD	16.710	95CCWS0441	225,000	04/01/95-09/30/99	0	0
COPS Universal Hiring -95	16.710	95CCWS0441	225,000	05/01/96-10/30/00	57,235	57,235
COPS Universal Hiring -96	16.710	95CCWS0441	225,000	06/01/97-05/31/00	73,700	73,700
COPS Universal Hiring -97	16.710	95CCWS0441	225,000	01/01/98-12/31/00	75,000	75,000
COPS Universal Hiring -98	16.710	95CCWS0441	225,000	04/01/99-03/31/02	0	0
1b. Public Safety and Community Policing Grants (COPS MORE-95)	16.710	96CMWX0500	511,856	12/1/95-09/30/99	22,441	22,441
1c. COPS MORE-96	16.710	97CMWX1182	323,514	06/1/97-05/31/00	63,318	63,318
Interest	16.710	97CMWX1182			244	244
1d. COPS MORE-97	16.710	98CMWX1736	113,590	09/1/98-08/31/01	30,149	30,149
Interest		98CMWX1736			39	39
Total Public Safety and Community Policing Grants	16.710				322,126	322,126
<b>C. Direct-Office of Justice Programs</b>						
1a. Local Law Enforcement Block Grant	16.592	99-LB-VX-8797	73,848	10/1/99-9/30/01	0	0
1b. Local Law Enforcement Block Grant	16.592	98-LB-VW-4183	75,882	10/1/98-9/30/00	0	0
1c. Local Law Enforcement Block Grant	16.592	97-LB-VW-4183	77,334	10/1/97-9/30/99	3,519	3,519
Interest					683	683
Total Local Law Enforcement Block Grant	16.592				4,202	4,202

The accompanying notes are an integral part of this schedule.

**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
2. State Criminal Alien Assistance Program	16.606	99-AP-VX-0522	191,610	10/01/98-9/30/99	191,610	191,610
<b>D. Passed Through State Office of Criminal Justice Planning</b>						
1. Juvenile Accountability Incentive	16.523	IP99010090	42,737	4/1/2000-3/31/2001	0	0
2a. Victims of Crimes Assistance (Elder Abuse Advocacy & Outreach Program)	16.575	EA98010090	180,000	6/1/99-05/30/2001	68,758	68,758
2b. Victims of Crimes Assistance Total Victims of Crimes Assistance	16.575	VW97180090	8,000	7/1/97-6/30/00	0	0
	16.575				<u>68,758</u>	<u>68,758</u>
3a. Byrne Formula Grant Program (Anti-Drug Abuse Act of 1988)	16.579	DC9910090	210,395	07/01/99-06/30/00	209,221	209,221
3b. Marijuana Suppression Program Total Byrne Formula Grant Program	16.579	MS99070090	219,000	07/01/99-06/30/00	216,741	216,741
	16.579				<u>425,962</u>	<u>425,962</u>
<b>E. Passed Through Office of Juvenile Justice and Delinquency Prevention, and National Children's Alliance</b>						
1. Section 214 Victims of Child Abuse Act of 1992						
1a. Program Support Grant	16.583	7670	12,000	1/1/99-12/31/99	3,357	3,357
1b. cor FY9899	16.583	7670	12,000	1/1/99-12/31/99	7,858	7,858
1c. Program Support Grant Total unknown	16.583		70	1/1/00-12/31/00	0	0
					<u>11,215</u>	<u>11,215</u>
<b>F. Direct</b>						
1a. Equitable Sharing/Asset Seizure (Sheriff) Interest & Other Income	16.000	n/a	n/a	07/01/99-06/30/00 07/01/99-06/30/00	16,986 4,393	56,232 0
Passed Through Douglas County						
1b. Equitable Sharing/Asset Seizure (Sheriff) Total Equitable Sharing/Asset Seizure (Sheriff)	16.000			07/01/99-06/30/00	2,972	2,972
	16.000				<u>24,351</u>	<u>59,204</u>
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>					<u>1,063,224</u>	<u>1,098,077</u>
<b>II. U.S. DEPARTMENT OF LABOR</b>						
<b>A. Passed through State Employment Development Department</b>						
1a. Welfare to Work Grants to States and Localities code 805	17.253	W801105	942,415	9/30/98-6/29/2001	457,700	456,619
1b. Welfare to Work- SALT code 815	17.253	W801105	1,500	5/01/99-6/30/2000	1,500	1,500
					<u>459,200</u>	<u>458,119</u>
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>					<u>459,200</u>	<u>458,119</u>
<b>12. U.S. DEPARTMENT OF TRANSPORTATION</b>						
<b>A. Highway Safety Cluster</b>						
Passed Through State Department of Transportation						
1. State & Community Highway Safety:						
1a. Kids in Safety Seats	20.600	OP9805	4,801	7/1/98-9/30/98	(117)	(117)
1a. Kids in Safety Seats	20.600	OP9805	65,217	10/1/98-9/30/99	16,715	16,715
1b. Kids in Safety Seats	20.600	OP9805	153,763	10/1/99-9/30/00	92,856	92,856
					<u>92,856</u>	<u>92,856</u>
Total State & Community Highway Safety	20.600				<u>109,454</u>	<u>109,454</u>
Total Highway Safety Cluster					<u>109,454</u>	<u>109,454</u>

The accompanying notes are an integral part of this schedule.

**COUNTY OF EL DORADO**  
**SCHEDULE OF FEDERAL FINANCIAL ASSISTANCE**  
**FOR THE FISCAL YEAR ENDED JUNE 30, 2000**

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues Recognized</u>	<u>Expenditures</u>
B. Passed Through State Department of Transportation						
1. <u>Highway Planning/Construction</u>						
1a. HES-Hazard Elimination	20.205	STPLHG-5925(021)	62,100	7/14/98-	9,235	9,235
1b. Federal Disaster Relief	20.205	ER-2828(002)	1,759,337	1/3/95-no time limit	0	0
1c. Federal Disaster Relief	20.205	ER-3226(001)	289,507	2/2/99-	167,512	167,512
2. Transportation Enhancement Activities	20.205	STPLE-5925(003)	388,000			
2a. Preliminary Engineering			60,000	10/14/94-	60,000	59,910
2b. Construction Engineering			42,934	12/28/99-	29,283	29,283
2c. Construction Contract			285,066	12/28/99-	22,459	22,459
Total Highway Planning/Construction Program	20.205				288,489	288,399
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					397,943	397,853
TOTAL FEDERAL FINANCIAL ASSISTANCE					\$ 22,425,618	\$ 23,198,545

\* Denotes Major Program

**COUNTY OF EL DORADO**

**Notes to Schedule of Federal Financial Assistance**

**For the Fiscal Year Ended June 30, 2000**

**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 of El Dorado. 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 expenditures of federal awards includes the federal grant activity of the County of El Dorado and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Therefore, some amounts presented in this schedule may differ from amounts presented in or used in the preparation of the general purpose financial statements.

**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 \$157,423 for Economic Development and \$527,850 for Housing Rehabilitation as of June 30, 2000.

**NOTE C: SUBRECIPIENTS**

Of the federal expenditures presented in the schedule, the 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>
Byrne Formula Grant Program		
Anti Drug Abuse Task Force	16.579	\$ <u>101,902</u>
Drug Free Schools and Communities		
California Mentor Initiative	84.186	10,819
California Friday Night Live Team		
Mentor (Tulare County)	84.186	<u>8,640</u>
SUBTOTAL	84.186	<u>19,459</u>
Medical Assistance Program		
Alcohol/Drug Medi-Cal	93.778	52,200
Perinatal Medi-Cal	93.778	<u>56,199</u>
SUBTOTAL	93.778	<u>108,399</u>
Rural Health Outreach	93.912	<u>142,570</u>
Substance Abuse Prevention and Treatment Block Grant	93.959	<u>583,671</u>
TOTAL		<u>\$ 956,001</u>



**COUNTY OF EL DORADO**

**Notes to Schedule of Federal Financial Assistance**

**For the Fiscal Year Ended June 30, 2000**

**NOTE D: RELIANCE ON ANNUAL COMPLIANCE PERFORMANCE REVIEW**

The Child Support Enforcement program had an annual compliance performance review for the period of 05/01/1999 to 04/30/2000. This was produced by onsite State staff. The review is designed to meet Federal audit criteria and is relied upon as such by the auditor.

Findings were reported when the program failed to meet required percentages of compliance in case review and expedited process review. An extensive corrective action plan was made. Training was provided and a quarterly milestone test of cases reported a successful implementation of the plan.

**COUNTY OF EL DORADO**

**Status of Prior Year Findings and Questioned Costs**

**For the Year Ended June 30, 2000**

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

99-4: FORM DFA 325.5 - SOCIAL SERVICES - CFDA NUMBERS 10.561, 93.556, 93.558, 93.560, 93.645, 93.658, 93.659, 93.667, 93.674, 93.778

**Criteria**

Expenditure certification for the County Welfare Department Expense Claim (CEC) is due within thirty (30) days of the end of the quarter and the CA-800's are due each month within twenty (20) days.

**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.

**Recommendation**

Efforts to train and fill staff positions.

**Response**

We concur with the auditor's 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.

**Status**

Partially implemented: Staff have been hired, training has been conducted and the claims for recent months (FY 2000/2001) have been submitted timely.

**COUNTY OF EL DORADO**

**Schedule of Findings and Questioned Costs**

**For the Fiscal Year Ended June 30, 2000**

**SUMMARY OF AUDIT RESULTS**

- 1.) The auditor's report expresses an unqualified opinion on the general purpose financial statements of the County of El Dorado.
- 2.) A report issued on internal controls over financial reporting of the general purpose financial statements. These conditions are not reported as material weaknesses.
- 3.) No instances of noncompliance material to the general purpose financial statements of the County of El Dorado were disclosed during the audit.
- 4.) Three reportable conditions disclosed during the audit of the major federal award programs are reported in this Schedule. The conditions are not reported as a material weakness.
- 5.) The auditor's report on compliance for the major federal award programs for the County of El Dorado expresses an unqualified opinion on all major federal programs.
- 6.) There are no audit findings in the report on internal controls over financial reporting of the general purpose statements relative to the major federal award programs for the County of El Dorado that are required to be reported.
- 7.) The programs tested as major programs included:

<u>Program</u>	<u>CFDA Number</u>
School and Roads	10.665
Substance Abuse Prevention and Treatment (SAPT)	93.959
Medicaid Cluster	93.778
Temporary Assistance to Needy Families (TANF)	93.558
Foster Care Title IV-E	93.658
Section 8 Tenant-Based Cluster	14.855 and 14.857

- 8.) The threshold for distinguishing Types A and B programs was \$760,000.
- 9.) The County of El Dorado was determined to be a high risk auditee due to first year after a change in auditors.

**COUNTY OF EL DORADO**

**Schedule of Findings and Questioned Costs**

**For the Fiscal Year Ended June 30, 2000**

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

**2000-1 ADMINISTRATIVE REPORTABLE CONDITION**

**Criteria**

The audited report on the Schedule of Federal Expenditures is to be finalized and the Data Collection form is to be submitted within nine (9) months after the year end. For several programs involved, the reporting is required six (6) months after the year end.

**Statement of Condition**

The schedule of Federal Awards is not completed in a timely manner. Several months after the year end, the amounts on the schedule were not finalized to be submitted for audit procedures. Extension of time to submit reports had to be requested. This extension of time had to be requested in the prior year also. The financial reporting process does not have reasonable controls to provide for the absence of a crisis condition. The reasons for the delays are not specified and appear to be a workload management issue.

**Recommendation**

It is recommended that the Auditor/Controller's Office review the workloads and provide cross training as necessary. Set the goal to have the report completed three (3) months earlier so that the forms can be filed in a timely manner.

**Response**

We agree with the finding.

**Corrective Action Plan**

We will reassign additional professional accounting staff to assist with this project so that the workload will not be borne by only one staff member. Additionally other year end duties will be reassigned among several staff in order to complete the schedule of Federal Expenditures within the required time frame.

**COUNTY OF EL DORADO**  
**Schedule of Findings and Questioned Costs**  
**For the Fiscal Year Ended June 30, 2000**

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

2000-2 CHILD SUPPORT ENFORCEMENT CFDA# 93.563

**Criteria**

The California Department of Child Support Services requires that the Form CS356.8 State Investment and Incentive Funds Expended form be submitted each quarter beginning retroactively as of September 1999.

**Statement of Condition**

As of March 2, 2001 this form has not been submitted for the September and December quarters for 1999. The difficulty for the County in submitting this form has been trying to comprehend the exact information the State is requiring. Effort has been made by the County to understand the conflicting procedures required by the State. The County claimed these expenses as County share which defaults to current year incentives rather than claiming them as excess incentives.

**Recommendation**

It is recommended that the Child Support Services of El Dorado County submit this form as required.

**Response**

The Department agrees with the criteria stated in the finding and recognizes that the state requirement is to submit form CS356.8 retroactively to September 1999.

The Department further agrees with the statement of condition in that the CS356.8 for September and December quarters 1999 had not been submitted as of March 2, 2001. Family Support has attempted to get clarification from the State in regards to the conflicting instructions as they relate to this one page for (CS356.8) that was added to the CS356 administrative claim report on March 22, 2000. As late as Friday, March 2, 2001, Family Support attempted, once again to get clarification on the instructions from the State, without success.

**Corrective Action Plan**

As of today, March 7, 2001 the CS356.8 form for 09/1999 and 12/1999 are complete and will be sent to the State. In the future, the Fiscal Services Supervisor at Family Support will complete and include this page with each CS356 report submitted to the State.

**COUNTY OF EL DORADO**

**Schedule of Findings and Questioned Costs**

**For the Fiscal Year Ended June 30, 2000**

**FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDITS**

2000-3 SOCIAL SERVICES-CFDA NUMBERS 10.561, 93.556, 93.558, 93.560, 93.645, 93.658, 93.659, 93.667, 93.674, 93.778

**Criteria**

Social Services submits a quarterly claim for administrative expenses. These reports are the basis of revenues claimed for the State.

**Statement of Condition**

The quarterly report for January through March 2000 has a formula error. The wages of \$17,221 is listed as a subtraction but the calculation across the page did not subtract that amount. The cost claim submitted is overstated in the support staff costs by \$17,221. The time requirements for modifications to the reports is closed. The normal administrative procedure to correct the report is not available.

**Recommendation**

The correction should be submitted giving notice to the agency of the error. The agency will decide the appropriate administrative procedure to be taken.

**Response**

The Department agrees with the finding.

**Corrective Action Plan**

The involved work paper will be modified by adding a cross-footing to it which will keep these kinds of errors from happening in the future. The responsible party is an Accountant I, who prepares the CEC. She contacted the State and was told to remit a corrected copy of the worksheet along with a copy of the audit finding. The State will make a change because it reduces their obligation.

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 99F-1909 (CSBG)**  
**For The Period Jan. 1, 1999 through December 31, 1999**

Description	01/01/1999 Through <u>06/30/1999</u>	07/01/1999 Through <u>12/31/1999</u>	Total Reported <u>Expenditures</u>
<b>Revenues</b>			
Grant Revenue	\$ 65,357	\$ 94,643	\$ 160,000
Interest/Program Income		744	744
Total Revenues	<u>65,357</u>	<u>95,387</u>	<u>160,744</u>
<b>Expenditures</b>			
Personnel Costs:			
Salaries & Wages	48,187	75,812	123,999
Fringe Benefits/Payroll Taxes	9,943	14,028	23,971
Sub-Total Personnel Costs	<u>58,130</u>	<u>89,840</u>	<u>147,970</u>
Non-Personnel Costs:			
Travel	401	365	766
Space Cost Rental			
Consumable Supplies	2,097	469	2,566
Lease/Purch Equip	312	468	780
Consultant Services	50	75	125
Other Costs	4,267	4,270	8,537
Sub-Total Non-Personnel Costs	<u>7,127</u>	<u>5,647</u>	<u>12,774</u>
<b>Total Costs</b>	<u>\$ 65,257</u>	<u>\$ 95,487</u>	<u>160,744</u>
Revenues over (under) costs			<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 December 31, 1999**

<b>Description</b>	<b>01/01/1999 Through <u>06/30/1999</u></b>	<b>07/01/1999 Through <u>12/31/1999</u></b>	<b>Total Reported <u>Expenditures</u></b>
<b>Revenues</b>			
Grant Revenue	\$ 13,497	\$ 6,628	\$ 20,125
Interest/Program Income			
Total Revenues	<u>13,497</u>	<u>6,628</u>	<u>20,125</u>
<b>Expenditures</b>			
<b>Assurance 16 Activity Costs</b>			
Budget Counseling	<u>13,497</u>	<u>6,628</u>	<u>20,125</u>
Total Program Costs	<u>13,497</u>	<u>6,628</u>	<u>20,125</u>
<b>HEAP Outreach</b>			
Outreach - HEAP			
Total HEAP Outreach Costs			
<b>Total Costs</b>	<u>\$ 13,497</u>	<u>\$ 6,628</u>	<u>20,125</u>
Revenues over (under) costs			<u>\$ -</u>



**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 99B-1112 (Wood/Propane/Oil)**  
**For The Period Jan. 1, 1999 through December 31, 1999**

Description	01/01/1999 Through <u>06/30/1999</u>	07/01/1999 Through <u>12/31/1999</u>	Total Reported <u>Expenditures</u>
<b>Revenues</b>			
Grant Revenue	\$ 103,086	\$ 33,862	\$ 136,948
Interest/Program Income			
Total Revenues	<u>103,086</u>	<u>33,862</u>	<u>136,948</u>
<b>Expenditures</b>			
<b>Administration</b>			
Salaries & Wages	2,322	775	3,097
Fringe Benefits	408	(408)	
Facilities			
Utilities	33	(33)	
Equipment	1,180	(1,180)	
Training			
Travel	119	(119)	
Communications			
Accounting			
Audit Costs			
Insurance/Bonding	252	(252)	
Office Supplies	228	(228)	
Miscellaneous	60	(60)	
Intake	690	(690)	
Total Administration Costs	<u>5,292</u>	<u>(2,195)</u>	<u>3,097</u>
<b>Program</b>			
Outreach Costs	2,429	(2,429)	
WPO	93,380	(93,380)	
Furnace Repair			
Furnace Replace	1,985	(1,985)	
Total Program Costs	<u>97,794</u>	<u>(97,794)</u>	
<b>Total Costs</b>	<u>\$ 103,086</u>	<u>\$ (99,989)</u>	<u>3,097</u>
Revenues over (under) costs			<u>\$ 133,851</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 December 31, 1999**

Description	01/01/1999 Through <u>06/30/1999</u>	07/01/1999 Through <u>12/31/1999</u>	Total Reported <u>Expenditures</u>
<b>Revenues</b>			
Grant Revenue	\$ 29,343	\$ 128,157	\$ 157,500
Interest/Program Income			
Total Revenues	<u>29,343</u>	<u>128,157</u>	<u>157,500</u>
<b>Expenditures</b>			
<b>Administration</b>			
Salaries & Wages	607	798	1,405
Fringe Benefits	88	375	463
Facilities			
Utilities	239	388	627
Equipment	1,234	4,215	5,449
Communications		79	79
Training			
Travel			
Accounting			
Audit Costs			
Insurance - Bonding	155	346	501
Office Supplies		8	8
Miscellaneous		134	134
Intake	911	1,269	2,180
Total Administration Costs	<u>3,234</u>	<u>7,612</u>	<u>10,846</u>
<b>Program</b>			
Training			
Travel			
Outreach	1,364	2,928	4,292
Dwelling Assessment	1,573	3,687	5,260
Equipment - Small Tools		217	217
WX Materials	8,162	36,551	44,713
Labor	15,311	35,889	51,200
Travel/Transportation	71	448	519
Maintenance & Repair	97		97
Miscellaneous			
Total Program Costs	<u>26,578</u>	<u>79,720</u>	<u>106,298</u>
<b>Total Costs</b>	<u>\$ 29,812</u>	<u>\$ 87,332</u>	<u>117,144</u>
Revenues over (under) costs			<u>\$ 40,356</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**

Description	04/01/1999 Through <u>06/30/1999</u>	07/01/1999 Through <u>03/31/2000</u>	Total Reported <u>Expenditures</u>
<b>Revenues</b>			
Grant Revenue	\$ -	\$ 32,420	\$ 32,420
Interest/Program Income			
Total Revenues	<u>                    </u>	<u>32,420</u>	<u>32,420</u>
<b>Expenditures</b>			
<b>Administration</b>			
Salaries & Wages		640	640
Fringe Benefits		122	122
Facilities			
Utilities		306	306
Equipment		364	364
Telephone - Communications		41	41
Travel			
Accounting			
Audit Costs			
Insurance - Bonding		66	66
Office Supplies		79	79
Miscellaneous		3	3
Total Administration Costs	<u>                    </u>	<u>1,621</u>	<u>1,621</u>
<b>Program</b>			
Training & Tech Asst			
Stand Prog Ops-Other		27,523	27,523
Stand Prog Ops-Outreach		654	654
Stand Prog Ops-Intake		654	654
Stand Prog Ops-Client Ed		654	654
Liability Insurance		65	65
Financial Audit			
Health & Safety		1,249	1,249
Leveragin			
Capital Intensive Progm Ops			
Total Program Costs	<u>                    </u>	<u>30,799</u>	<u>30,799</u>
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ 32,420</u>	<u>32,420</u>
Revenues over (under) costs			<u>\$ -</u>

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 December 31, 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				
<b>99B-1112</b>										
1. Outreach	26	280	96	1500	1011	1780	1178			
2. Non-Blower Door Assessment (with attic)	13	875	40	2520	1436.7	62	3395	1713.3	2,400.00	3,050.00
3. Non-Blower Door Assessment (w/o attic)	13	3990	56	13703	8198	121	17693	9722	2,000.00	2,650.00
4. Safety Check of Combustion Appliances (Pre)	7	9	42	26	27	35	36	0	1,960.00	2,415.00
5. Safety Check of Combustion Appliances (Post)	0	0	0	0	0	0	0	0	1,890.00	2,205.00
6. Blower Door Test	0	0	0	0	0	0	0	0	0.00	0.00
7. Duct Leakage Pre-Test	0	0	0	0	0	0	0	0	0.00	0.00
8. Duct Leakage Post-Test	0	0	0	0	0	0	0	0	0.00	0.00
<b>MANDATORY MEASURES</b>										
1. Comb App Safety Hazard Repair/Replace	4	280	13	1500	1011	17	1780	1178	446.90	2,957.39
2. Glass Replacement	14	875	48	2520	1436.7	62	3395	1713.3	1,151.55	5,108.25
3. Duct and Register Repair/Replacement	26	3990	95	13703	8198	121	17693	9722	5,514.56	27,414.86
4. Minor Envelope Repair	9	9	26	27	27	35	36	0	515.88	2,063.52
5. Evap Cooler/A/C Vent Cover, Per Cover	0	0	0	0	0	0	0	0	0.00	0.00
6. Attic Venting	0	0	0	0	0	0	0	0	0.00	0.00
7. a. Ceiling Insulation R11	0	0	0	0	0	0	0	0	0.00	0.00
b. Knee-wall Insulation R11	0	0	0	0	0	0	0	0	0.00	0.00
c. Ceiling Insulation R19	0	0	0	0	0	0	0	0	0.00	0.00
d. Knee-wall Insulation R19	0	0	1	300	300	1	300	300	138.00	138.00
e. Ceiling Insulation R30	0	0	0	0	0	0	0	0	0.00	0.00
f. Ceiling Insulation R38	0	0	1	1200	1200	1	1200	1200	624.00	624.00
8. Low-Flow Showerhead, Per Showerhead	0	0	0	0	0	0	0	0	0.00	0.00
9. Hot Water Faucet Restrictor, Per Device	23	29	90	114	114	113	143	143	2,583.24	3,240.38
10. Door Weath/Strip, Per Hinged Ent Door	24	56	91	201	201	115	257	257	1,396.95	1,786.15
11. Water Heater Blanket, Per Blanket	25	48	95	180	180	120	228	228	1,661.28	7,891.08
12. Water Heater Pipe Wrap	6	6	46	46	46	52	52	52	175.20	1,518.40
13. Duct Wrap	15	112	54	502	502	69	614	614	196.00	1,074.50
14. Switch/Outlet Gaskets, Per Dwelling	1	10	1	20	20	2	30	30	23.20	46.40
15. Caulking, Per Dwelling	26	962.5	94	2905	707.8	117	3668	920.8	745.94	3,356.73
16. Other Weatherstripping	5	83	16	197	197	21	280	280	1,175.45	4,788.28
									145.25	490.00

County of El Dorado, California

Supplemental Summary of Measure Credit Values Installed  
 CSD Contract No. 99B-1112 (Weatherization)-Continued  
 For The Period Jan. 1, 1999 through December 31, 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				
<b>99B-1112</b>													
<b>OPTIONAL MEASURES</b>													
1. Ceiling Fans, Per Dwelling	15	910	957.4	70	4655	5235	85	5565	6192.4		1,867.40	9,889.98	11,757.38
2. Evaporative Cooler Repair	10	332.5	194.8	34	1050	524.3	44	1382.5	719.1		527.30	1,574.30	2,101.60
3. Filter Rep for A/C or Furn, Filters Only	14			44			58				242.20	761.20	1,003.40
4. Filter Rep for A/C or Furn, Filters + Rep Sig	0	0	0	0	0	0	0	0	0		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	1	224		0	0		1	224			161.28	0.00	161.28
7. Floor Insulation (-36") Clearance	1	600		0	0		1	600			492.00	0.00	492.00
8. Electric Water Heater Timer, Per Timer	0	0	0	1	0		1	0			97.34	0.00	97.34
9. Setback Thermostat, Per Dwelling	0			3			3				0.00	412.05	412.05
10. Shadescreen	16	1190		63	5201		79	6391			3,427.20	14,978.88	18,406.08
11. Shutters	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
12. a. Storm Operable (Vinyl)	14	913		51	4378		65	5291			4,701.95	22,546.70	27,248.65
b. " Operable (Polycarb)	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
c. " Operable (Glass)	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
d. " Fixed	10	592		48	4975		58	5567			1,527.36	12,835.50	14,362.86
13. Tinted Film	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
14. Wall Insulation	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
15. Wood Fueled Space Heater, Per Dwelling	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
16. Vented Heating Source Replacement	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
17. Heating Source Repair, Per Dwelling	0	0	0	6	210	894.9	6	210	894.9		0.00	1,104.91	1,104.91
18. Air Conditioning Unit Repair, Per Dwelling	0	0	0	1	140	68.2	1	140	68.2		0.00	208.20	208.20
19. Range - Gas (Safety Hazard Repair/Repl. Only), Per Dwelling	0	0	0	1	35	3.8	1	35	3.8		0.00	38.80	38.80
20. Water Heater - Gas (Repair/Replace), Per Dwelling	0	0	0	0	0	0	0	0	0		0.00	0.00	0.00
21. Carbon Monoxide Detectors, Per Dwelling	20	843	686	80	3294.5	2775	100	4137	3461		1,529.00	6,069.46	7,598.46
Mileage		0			934.8			934.8			0.58	542.18	542.18
Homes	26			96			122				26.00	96.00	122.00
Materials	8161.7			36552			44714				8,161.72	36,551.81	44,713.53
											<u>14,475.69</u>	<u>71,059.50</u>	<u>85,535.19</u>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 00F-2110 (CSBG)**  
**For The Period Jan. 1, 2000 through June 30, 2000**

<b>Description</b>	<b><u>01/01/2000 Through 06/30/2000</u></b>	<b><u>Total Reported Expenditures</u></b>
<b>Revenues</b>		
Grant Revenue	\$ 68,757	\$ 68,757
Interest/Program Income	904	904
<b>Total Revenues</b>	<b><u>69,661</u></b>	<b><u>69,661</u></b>
<b>Expenditures</b>		
<b>Personnel Costs</b>		
Salaries & Wages	51,851	51,851
Fringe Benefits/Payroll Taxes	9,883	9,883
Sub-Total Personnel Costs	<u>61,734</u>	<u>61,734</u>
<b>Non-Personnel Costs</b>		
Travel	217	217
Space Cost Rental	1,258	1,258
Consumable Supplies	1,438	1,438
Lease/Purch Equip	1,234	1,234
Consultant Services	205	205
Other Costs	2,671	2,671
Sub-Total Non-Personnel Costs	<u>7,023</u>	<u>7,023</u>
<b>Total Costs</b>	<b><u>\$ 68,757</u></b>	<b><u>68,757</u></b>
<b>Revenues over (under) costs</b>		<b><u>\$ 904</u></b>

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 00B-1212 (Assurance 16)**  
**For The Period Jan. 1, 2000 through December 31, 2000**

<b>Description</b>	<b>01/01/2000 Through 06/30/2000</b>	<b>Total Reported Expenditures</b>
<b>Revenues</b>		
Grant Revenue	\$ 6,662	\$ 6,662
Interest/Program Income		
Total Revenues	6,662	6,662
<b>Expenditures</b>		
<b>Assurance 16 Activity Costs</b>		
Budget Counseling		
Total Program Costs		
<b>HEAP Outreach</b>		
Outreach - HEAP		
Total HEAP Outreach Costs		
<b>Total Costs</b>	\$ -	
Revenues over (under) costs		\$ 6,662

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 00B-1212 (HEAP)**  
**For The Period Jan. 1, 2000 through December 31, 2000**

Description	01/01/2000 Through <u>06/30/2000</u>	Total Reported <u>Expenditures</u>
<b>Revenues</b>		
Grant Revenue	\$ 2,262	\$ 2,262
Interest/Program Income		
Total Revenues	<u>2,262</u>	<u>2,262</u>
<b>Expenditures</b>		
<b>Assurance 16 Activity Costs</b>		
Budget Counseling		
Total Program Costs		
<b>HEAP Outreach</b>		
Outreach - HEAP	<u>2,262</u>	<u>2,262</u>
Total HEAP Outreach Costs	<u>2,262</u>	<u>2,262</u>
<b>Total Costs</b>	<u>\$ 2,262</u>	<u>2,262</u>
Revenues over (under) costs		<u>\$ -</u>



County of El Dorado, California  
Supplemental Statement of Revenues and Expenditures  
CSD Contract No.00B-1212 (Wood/Propane/Oil)  
For The Period Jan. 1, 2000 through December 31, 2000

Description	01/01/2000 Through 06/30/2000	Total Reported <u>Expenditures</u>
<b>Revenues</b>		
Grant Revenue	\$ 109,595	\$ 109,595
Interest/Program Income		
Total Revenues	109,595	109,595
<b>Expenditures</b>		
<b>Administration</b>		
Salaries & Wages		
Fringe Benefits		
Facilities		
Utilities		
Equipment		
Training		
Travel		
Communications		
Accounting		
Audit Costs		
Insurance/Bonding		
Office Supplies		
Miscellaneous		
Intake		
Total Administration Costs		
<b>Program</b>		
Outreach Costs		
WPO		
Furnace Repair		
Furnace Replace		
Total Program Costs		
<b>Total Costs</b>	\$ -	
Revenues over (under) costs		\$ 109,595

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 00B-1212 (LIHEAP - WX)**  
**For The Period Jan. 1, 2000 through June 30, 2000**

Description	01/01/2000 Through <u>06/30/2000</u>	Total Reported <u>Expenditures</u>
<b>Revenues</b>		
Grant Revenue	\$ 44,778	\$ 44,778
Interest/Program Income	2,817	2,817
Total Revenues	<u>47,595</u>	<u>47,595</u>
<b>Expenditures</b>		
<b>Administration</b>		
Salaries & Wages	949	949
Fringe Benefits	155	155
Facilities		
Utilities	560	560
Equipment	2,550	2,550
Communications	174	174
Training		
Travel		
Accounting		
Audit Costs		
Insurance - Bonding	205	205
Office Supplies	87	87
Miscellaneous	25	25
Intake	658	658
Total Administration Costs	<u>5,363</u>	<u>5,363</u>
<b>Program</b>		
Training		
Travel		
Outreach	2,706	2,706
Dwelling Assessment	2,849	2,849
Equipment - Small Tools	82	82
WX Materials	13,186	13,186
Labor	27,732	27,732
Travel/Transportation	134	134
Maintenance & Repair	21	21
Miscellaneous		
Total Program Costs	<u>46,710</u>	<u>46,710</u>
<b>Total Costs</b>	<u>\$ 52,073</u>	<u>52,073</u>
Revenues over (under) costs		<u>\$ (4,478)</u>

**County of El Dorado, California**  
**Supplemental Summary of Measure Credit Values Installed**  
**CSD Contract No. 00B-1212 (Weatherization)**  
**For The Period Jan. 1, 2000 through June 30, 2000**

	1/1/00-6/30/00		7/1/00-12/31/00		Contract Total		Rate	1/00-6/00	7/00-12/00	Total
	#D	UM R	#D	UM R	#D	UM R				
<b>00B-1212</b>										
1. Non-Blower Door Assessment (with attic)	15				15		54	810.00	0.00	810.00
2. Non-Blower Door Assessment (w/o attic)	14				14		38	532.00	0.00	532.00
3. Safety Check of Combustion Appliances (Pr	9				9		48	432.00	0.00	432.00
4. Safety Check of Combustion Appliances (Po	18				18		38	684.00	0.00	684.00
5. Blower Door Test	1				1		65	65.00	0.00	65.00
6. Duct Leakage Pre-Test	1				1		38	38.00	0.00	38.00
7. Duct Leakage Post-Test	1				1		27	27.00	0.00	27.00
<b>MANDATORY MEASURES</b>										
1. Comb App Safety Hazard Repair/Replace	6	950	682.3		6	950	682.3	1,632.28	0.00	1,632.28
2. Glass Replacement	20	860	409.5		20	860	409.5	1,269.50	0.00	1,269.50
3. Duct and Register Repair/Replacement	30	5200	3833		30	5200	3833	9,033.40	0.00	9,033.40
4. Minor Envelope Repair	11	11			11	11		660.00	0.00	660.00
5. Evap Cooler/A/C Vent Cover, Per Cover	0	0	0		0	0	0	0.00	0.00	0.00
6. Attic Venting	0	0			0	0		0.00	0.00	0.00
7. a. Ceiling Insulation R11	0	0			0	0		0.00	0.00	0.00
b. Kneewall Insulation R11	0	0			0	0		0.00	0.00	0.00
c. Ceiling Insulation R19	0	0			0	0		0.00	0.00	0.00
d. Kneewall Insulation R19	0	0			0	0		0.00	0.00	0.00
e. Ceiling Insulation R30	0	0			0	0		0.00	0.00	0.00
f. Ceiling Insulation R38	0	0			0	0		0.00	0.00	0.00
8. Low-Flow Showerhead, Per Showerhead	30	43			30	43		1,032.00	0.00	1,032.00
9. Hot Water Faucet Restrictor, Per Device	30	68			30	68		476.00	0.00	476.00
10. Door Weath/Strip, Per Hinged Ent Door	30	63			30	63		2,268.00	0.00	2,268.00
11. Water Heater Blanket, Per Blanket	17	17			17	17		510.00	0.00	510.00
12. Water Heater Pipe Wrap	25	218			25	218		396.76	0.00	396.76
13. Duct Wrap	0	0			0	0		0.00	0.00	0.00
14. Switch/Outlet Gaskets, Per Dwelling	30	1070	305.9		30	1070	305.9	900.00	0.00	900.00
15. Caulking, Per Dwelling	30	1070	305.9		30	1070	305.9	1,375.88	0.00	1,375.88
16. Other Weatherstripping	2	22			2	22		40.04	0.00	40.04

County of El Dorado, California

Supplemental Summary of Measure Credit Values Installed  
 CSD Contract No. 00B-1212 (Weatherization)-Continued  
 For The Period Jan. 1, 2000 through June 30, 2000

	1/1/00-6/30/00		7/1/00-12/31/00		Contract Total		Rate	1/00-6/00	7/00-12/00	Total
	#D	UM R	#D	UM R	#D	UM R				
<b>OPTIONAL MEASURES</b>										
1. Ceiling Fans, Per Dwelling	19	1480 1351	19	1480 1351	19	1480 1351	0.00	2,831.20	0.00	2,831.20
2. Evaporative Cooler Repair	18	630 317.3	18	630 317.3	18	630 317.3	0.00	947.30	0.00	947.30
3. Filter Rep for A/C or Furn, Filters Only	19		19		19		0.00	342.00	0.00	342.00
4. Filter Rep for A/C or Furn, Filters + Rep Sig	0		0		0		0.00	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	0.00
6. Floor Insulation (+36") Clearance	0	0 0	0	0 0	0	0 0	0.00	0.00	0.00	0.00
7. Floor Insulation (-36") Clearance	0	0 0	0	0 0	0	0 0	0.00	0.00	0.00	0.00
8. Electric Water Heater Timer, Per Timer	1	1	1	1	1	1	101.00	101.00	0.00	101.00
9. Setback Thermostat, Per Dwelling	1		1		1		143.00	143.00	0.00	143.00
10. Shadescreen	20	1744	20	1744	20	1744	3	5,232.00	0.00	5,232.00
11. Shutters	0	0	0	0	0	0	5.36	0.00	0.00	0.00
12. a. Storm Operable (Vinyl)	17	1328	17	1328	17	1328	5.36	7,118.08	0.00	7,118.08
b. " Operable (Polycarb)	0	0	0	0	0	0	5.9	0.00	0.00	0.00
c. " Operable (Glass)	0	0	0	0	0	0	7.77	0.00	0.00	0.00
d. " Fixed	21	1216	21	1216	21	1216	2.68	3,258.88	0.00	3,258.88
13. Tinted Film	0	0	0	0	0	0	3	0.00	0.00	0.00
14. Wall Insulation	0	0	0	0	0	0	0.97	0.00	0.00	0.00
15. Wood Fueled Space Heater, Per Dwelling	0	0 0	0	0 0	0	0 0	0.00	0.00	0.00	0.00
16. Vented Heating Source Replacement	0	0 0	0	0 0	0	0 0	0.00	0.00	0.00	0.00
17. Heating Source Repair, Per Dwelling	3	260 284.2	3	260 284.2	3	260 284.2	0.00	544.24	0.00	544.24
18. Air Conditioning Unit Repair, Per Dwelling	0	0 0	0	0 0	0	0 0	0.00	0.00	0.00	0.00
19. Range - Gas (Safety Hazard Repair/Repl. Only), Per Dwelling	0	0 0	0	0 0	0	0 0	0.00	0.00	0.00	0.00
20. Water Heater - Gas (Repair/Replace), Per Dw	1	60 21.9	1	60 21.9	1	60 21.9	81.90	81.90	0.00	81.90
21. Carbon Monoxide Detectors, Per Dwelling	26	1005 992	26	1005 992	26	1005 992	1,997.00	1,997.00	0.00	1,997.00
Mileage	0	0	0	0	0	0	0.6	0.00	0.00	0.00
Homes	30		30		30		30.00	30.00	0.00	30.00
Materials	13186		13186		13186		13,186.24	13,186.24	0.00	13,186.24
							22,596.60	22,596.60	0.00	22,596.60

**County of El Dorado, California**  
**Supplemental Statement of Revenues and Expenditures**  
**CSD Contract No. 00C-1312 (DOE - WX)**  
**For The Period April 1, 2000 through June 30, 2000**

Description	04/01/2000 Through <u>06/30/2000</u>	07/01/2000 Through <u>03/31/2001</u>	Total Reported <u>Expenditures</u>
<b>Revenues</b>			
Grant Revenue	\$ -	\$ -	\$ -
Interest/Program Income	0	0	0
Total Revenues	<u>0</u>	<u>0</u>	<u>0</u>
<b>Expenditures</b>			
<b>Administration</b>			
Salaries & Wages	0	0	0
Fringe Benefits	0	0	0
Facilities	0	0	0
Utilities	0	0	0
Equipment	0	0	0
Telephone - Communications	0	0	0
Travel	0	0	0
Accounting	0	0	0
Audit Costs	0	0	0
Insurance - Bonding	0	0	0
Office Supplies	0	0	0
Miscellaneous	0	0	0
Total Administration Costs	<u>0</u>	<u>0</u>	<u>0</u>
<b>Program</b>			
Training & Tech Asst	0	0	0
Stand Prog Ops-Other	0	0	0
Stand Prog Ops-Outreach	0	0	0
Stand Prog Ops-Intake	0	0	0
Stand Prog Ops-Client Ed	0	0	0
Liability Insurance	0	0	0
Financial Audit	0	0	0
Health & Safety	0	0	0
Leveraging	0	0	0
Capital Intensive Prog Ops	0	0	0
Total Program Costs	<u>0</u>	<u>0</u>	<u>0</u>
<b>Total Costs</b>	<u>\$ -</u>	<u>\$ -</u>	<u>0</u>
Revenues over (under) costs			<u>\$ -</u>