

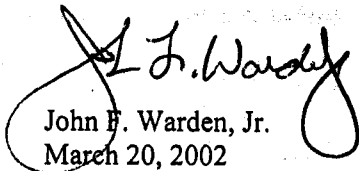
COUNTY OF EL DORADO
INDEPENDENT AUDITOR'S REPORTS ON
SUPPLEMENTAL INFORMATION, COMPLIANCE,
AND INTERNAL CONTROLS
(OMB CIRCULAR A-133)
FOR THE YEAR ENDED
JUNE 30, 2001

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. The results of my audit procedures disclosed matters involving the internal control over compliance which are described in the accompanying schedule of findings and questioned costs as items 1994-4 and 2000-1.

I have audited the general purpose financial statements of the County of El Dorado as of and for the year ended June 30, 2001 and have issued my report thereon dated January 2, 2002. 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.
March 20, 2002

JOHN F. WARDEN, JR.

Certified Public Accountant

Disabled Veteran Business Enterprise "DVBE"

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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

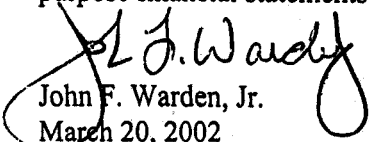
I have audited the accompanying general purpose financial statements of the County of El Dorado, as of and for the year ended June 30, 2001, and have issued my report thereon dated January 2, 2002. These general purpose financial statements are the responsibility of the County of El Dorado's management. My responsibility is to express an opinion on these general purpose financial statements based on my audit.

I conducted my audit in accordance with accounting principles generally accepted in the United States of America 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, 2001, and the results of its operations and the cash flows of its proprietary fund types for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with Government Auditing Standards, I have also issued reports dated January 2, 2002 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. That report is an integral part of an audit performed in accordance with Government Auditing Standards and should be read in conjunction with this report in considering the results of our audit.

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.
March 20, 2002

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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, 2001 and have issued my report thereon dated January 2, 2002. I conducted my audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

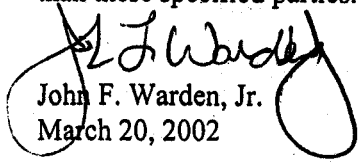
COMPLIANCE

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 2, 2002.

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 2, 2002.

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.
March 20, 2002

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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, 2001. 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 auditing standards generally accepted in the United States of America; 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, 2001. The results of my auditing procedures disclosed instances of non-compliance with those requirements which are required to be reported in accordance with OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as items 2001-1 through 2001-5.

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, 2001

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COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

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:						
1a. State Administration Matching for Food Stamps Admin	10.561	n/a	n/a	07/01/98-06/30/99	\$ (16,160)	\$ (16,160)
1b. State Administration Matching for Food Stamps Admin	10.561	n/a	n/a	07/01/99-06/30/00	(380)	(380)
1c. State Administration Matching for Food Stamps Admin	10.561	n/a	n/a	07/01/00-06/30/01	<u>705,916</u>	<u>705,916</u>
Total State Administration Matching for Food Stamps Admin	10.561				<u>689,376</u>	<u>689,376</u>
Total Food Stamp Cluster					<u>689,376</u>	<u>689,376</u>
B. Child Nutrition Cluster						
Passed Through State Department of Education						
1. School Breakfast Program	10.553	09-10090-0930016-01	n/a	07/01/90-INDEFINITE 7/01/00-06/30/01	18,252	18,252
2a. National School Lunch Program	10.555		n/a	07/01/98-06/30/99	(37)	(37)
2b. National School Lunch Program	10.555		n/a	7/01/00-06/30/01	<u>28,933</u>	<u>28,933</u>
Total National School Lunch	10.555				<u>28,896</u>	<u>28,896</u>
Total Child Nutrition Cluster					<u>47,148</u>	<u>47,148</u>
C. Emergency Food Assistance Cluster						
Passed Through State Department of Social Services:						
1. Emergency Food Assistance Program (Admin)	10.568	MOU-G67007	15,000	10/01/99-09/30/00	3,431	3,431
2. Emergency Food Assistance (Commodities)	10.569	MOU-G67007	n/a	10/01/99-09/30/00	<u>31,667</u>	<u>31,667</u>
Total Emergency Food Assistance Cluster					35,098	35,098
D. Aging Cluster						
Passed Through State Department of Aging:						
1a. Nutrition Program for the Elderly C1	10.570	29-0001	43,884	7/1/00-6/30/01	42,257	42,257
C1-One time only	10.570	29-0001	43,884	7/1/00-6/30/01	484	484
1b. Nutrition Program for the Elderly C2	10.570	29-0001	36,928	7/1/00-6/30/01	36,774	36,774
C2-One time only	10.570	29-0001	36,928	7/1/00-6/30/01	<u>388</u>	<u>388</u>
Total Elderly Nutrition see DHHS for Aging Cluster total	10.570				79,903	79,903
E. Passed Through State Department of Health Services:						
1a. Special Supplemental Food Programs-WIC	10.557	99-85711	294,057	10/01/99-09/30/00	79,647	79,647
1b. Special Supplemental Food Programs-WIC	10.557	99-85711	316,547	10/01/00-09/30/01	<u>236,349</u>	<u>236,349</u>
Total Special Supplemental Food Programs-WIC	10.557				315,996	315,996
F. Passed Through State Controller's Office						
1. Schools and Roads-State*	10.665	n/a	n/a	07/01/00-06/30/01	944,314	944,314
G. Direct-U.S.F.S.						
<u>Cooperative Forestry Agreement Program:</u>						
1a. Cascade Erosion Control (EC) Project	10.664	19-99-01	75,000		41,010	41,010
1b. Apachalee EC Project	10.664	35456697	16,976		0	0
1c. Angora Wetlands Monitoring	10.664	01-DG-11051900-001	138,782		11,218	11,218
1d. Pioneer Trail III	10.664	00-DG-11051900-006	72,058		54,000	54,000
1e. Cascade Erosion Control (EC) Project	10.664	00-DG-11051900-007	100,000		4,532	4,532
Burton-Santini Erosion Control:						
1f. Angora Creek (95133)	10.664	05-92RO-04 Am #4	221,857		5,224	5,224
1g. Visitor Protection	10.664		20,090	10/1/00-9/30/01	20,090	20,090

See accompanying notes.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
Ih. Controlled Substances	10.664		10,000	1/1/00-12/31/00	<u>5,356</u>	<u>5,356</u>
Total Cooperative Forestry Agreement Program	10.664				141,430	141,430
TOTAL U.S. DEPARTMENT OF AGRICULTURE					<u>2,253,265</u>	<u>2,253,265</u>
2. U.S. DEPARTMENT OF EDUCATION						
A. Passed Through State Department of Alcohol and Drug Programs:						
1a. Drug Free Schools & Communities	84.186	SCC09 1999	10,000	07/01/99-06/30/01	10,000	10,000
1b. Drug Free Schools & Communities	84.186	SCC09 2000	21,349	07/01/00-06/30/02	20,081	20,081
1c. Friday Night Live FFY2000	84.186	SCC09 2000	750	07/01/00-06/30/01	750	750
1d. Friday Night Live FFY2001	84.186	SCC09 2001	3,000	10/01/00-06/30/02	2,250	2,250
1e. Club Live FFY2000	84.186	SCC09 2000	750	07/01/00-06/30/01	750	750
1f. Club Live FFY2001	84.186	SCC09 2001	3,000	10/01/00-06/30/02	2,250	2,250
Subrecipient of Tulare County						
1d. California FNL Team Mentor	84.186	n/a	27,500	07/01/98-06/30/01	27,500	27,500
1e. Tulare County Incentive	84.186	n/a			<u>1,400</u>	<u>1,400</u>
Total Drug Free Schools & Communities	84.186				64,981	64,981
TOTAL DEPARTMENT OF EDUCATION					<u>64,981</u>	<u>64,981</u>
3. U.S. DEPARTMENT OF ENERGY						
A. Passed Through State Department of Community Services and Development						
1a. Weatherization Program for Low-Income Persons	81.042	00C-1312	33,123	04/01/00-03/31/2001	33,123	33,123
1b. Weatherization Program for Low-Income Persons	81.042	01C-1362	33,123	04/01/00-03/31/2001	0	0
Total Weatherization Program for Low-Income Persons	81.042				33,123	33,123
TOTAL U.S. DEPARTMENT OF ENERGY					<u>33,123</u>	<u>33,123</u>
4. U.S. ENVIRONMENTAL PROTECTION AGENCY						
A. Passed Through State Water Resources Control Board						
1. Nonpoint Source Implementation Grant	66.460	7-081-256-0	205,000	3/1/98-12/31/00	14,285	11,541
B. Passed Through State Department of Health Services						
1. Capitalization Grants for Drinking Water-Source Water Assessment and Protection Program (SWAP)	66.468	98-16067	55,575	6/1/99-12/31/2002	7,985	7,985
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY					<u>22,270</u>	<u>19,526</u>
5. FEDERAL EMERGENCY MANAGEMENT AGENCY						
A. Passed Through State Office of Emergency Services						
1a. Public Assistance Grants						
DSR's						
Admin	83.544	FEMA 1046DR-CA, PA#017-91003	354,772		24,111	0
Admin	83.544	Supp 0-14	10,461		0	0
1b. Public Assistance Grants						
DSR's						
Admin	83.544	FEMA 1155DR-CA, PA#017-00000	1,313,263	01/04/97-02/27/01	191,192	0
Admin	83.544	Supp 0-24	28,508		<u>2,834</u>	<u>2,834</u>
Total Disaster Assistance	83.544				194,026	2,834
2a. Emergency Management Performance Grants						
	83.552	EMF 2000-GR-0002	31,398	10/01/99-09/30/00	7,848	7,848
2b. Emergency Management Performance Grants						
	83.552	EMF 2001-GR-0102	31,460	10/01/00-09/30/01	<u>23,595</u>	<u>23,595</u>
Total Emergency Management Performance Grants	83.552				31,443	31,443

See accompanying notes.

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY					249,580	34,277
6. FEDERAL INSTITUTES OF MUSEUM & LIBRARY SERVICES						
Passed through CA State Library						
1. State Library Program- Youth Services & Materials Grant	45.310	40-4823	6,600	8/1999-9/2000	0	0
TOTAL FEDERAL INSTITUTES OF MUSEUM & LIBRARY SERVICES					0	0
7. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						
A. Aging Cluster						
Passed Through State Department of Aging						
1. Title VII, Elder Abuse Prevention	93.041	29-0001	3,059	07/01/00-06/30/01	3,059	3,059
2. Title VII, Part A-Long Term Care Ombudsman Services	93.042	29-0001	3,594	07/01/00-06/30/01	3,165	3,165
3. Title III, Part F Preventive Health Services	93.043	29-0001	25,654	07/01/00-06/30/01	24,049	24,049
4. Special Programs for Aging: Title III, Part B-Supportive Services and Senior Centers	93.044	29-0001	196,461	07/01/00-06/30/01	196,461	196,461
5a. Title III, Part C-Nutrition Services (C1)	93.045	29-0001	227,920	07/01/00-06/30/01	227,920	227,920
5b. Title III, Part C-Nutrition Services (C2)	93.045	29-0001	89,934	07/01/00-06/30/01	98,033	98,033
Total Title III, Part C Nutrition Services	93.045				325,953	325,953
Total Aging Cluster (includes CFDA 10.570)					632,590	632,590
B. Child Care Cluster						
Passed through State Department of Education via State Department of Social Services						
1a. Child Care and Development Block Grant- (Child Care Pilot)	93.575	n/a		07/01/98-06/30/99	43,351	43,351
1b. Child Care and Development Block Grant- (Child Care Pilot)	93.575	n/a		07/01/99-06/30/00	(261)	(261)
1c. Child Care and Development Block Grant- (Child Care Pilot)	93.575	n/a	205,843	07/01/00-06/30/01	125,137	125,137
Total Child Care Cluster	93.575				168,227	168,227
C. Medical Cluster						
<u>Medical Assistance Program:</u>						
Passed through Department of Aging						
1a. MSSP	93.778					
MSSP Close out adjustments		MS-9899-35		07/01/98-06/30/99	(615)	(615)
MSSP Close out adjustments		MS-9900-35	262,800	07/01/99-06/30/00	(2,120)	(543)
MSSP FEDERAL (APPX 51%)		MS-0001-35	273,903	07/01/00-06/30/01	138,907	138,907
MSSP STATE (APPX 49%)		MS-0001-35	273,903	07/01/00-06/30/01	133,459	133,459
MSSP Program Income		MS-0001-35		07/01/00-06/30/01	1,762	1,762
Subtotal MSSP					271,393	272,970
Passed through Department Health Services (DHS)						
1b. CHDP	93.778	n/a	121,239	07/01/00-06/30/01	107,076	107,076
1c. Maternal & Child Health (MCH)	93.778	200009	323,635	07/01/00-06/30/01	286,375	286,375
1d. Childrens Medical Services (CMS)	93.778	n/a		07/01/00-06/30/01	88,780	88,780
1e. Medi-Cal Outreach	93.778	98-15591	114,000	07/01/00-06/30/01	72,173	72,173
1f. Targeted Case Mgmt (TCM)-PG	93.778	09-9900		07/01/99-06/30/00	49,624	49,624
1g. Targeted Case Mgmt (TCM)-Linkages	93.778	09-9900		07/01/99-06/30/00	1,731	1,731
1h. Targeted Case Mgmt (TCM)-PG (for 7/00-12/00)	93.778	09-0001		07/01/00-06/30/01	102,798	102,798
1i. Medi-Cal Administrative Activities	93.778	00-90488	75,000	07/01/00-06/30/01	0	0
1j. Medi-Cal Administrative Activities	93.778	99-85454	100,000	07/01/99-06/30/00	47,440	47,440
Passed through DHS to Department of Social Services						
1k. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/99-06/30/00	11	11

See accompanying notes.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
1i. Medical Assistance Program MCal	93.778	n/a	n/a	07/01/00-06/30/01	1,195,453	1,195,453
1m. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/98-06/30/99	(119)	(119)
1n. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/99-06/30/00	4	4
1o. Medical Assistance Program (Other Title XIX DSS)	93.778	n/a	n/a	07/01/00-06/30/01	327,019	327,019
Passed through CA Department of Health Services to Department of Veterans' Affairs						
1p. Medi-Cal Cost Avoidance	93.778	n/a	n/a	7/01/99-6/30/00	4,947	4,947
1q. Medi-Cal Cost Avoidance for 7/1/00-12/31/00	93.778	n/a	n/a	7/01/00-6/30/01	2,858	2,858
Total Medical Assistance*	93.778				2,557,563	2,559,140
Total Medicaid Cluster*					2,557,563	2,559,140
D. HIV Cluster						
Subrecipient through County of Sacramento						
1a. Total HIV Emergency Relief	93.914	7275-01/02-709A1	304,877	03/01/01-2/28/02	81,681	81,681
1b. Total HIV Emergency Relief	93.914	7275-00/01-709	306,045	03/01/00-2/28/01	201,159	201,159
Total HIV Emergency Relief*	93.914				282,840	282,840
2. Aids Drug Assistance Program	93.917	n/a	1,146	07/01/00-06/30/01	1,144	1,144
Total HIV Cluster					283,984	283,984
E. Direct:						
1. Rural Health Outreach	93.912	EIN 1946000511A1 D04RH00071-03 S1 R1 former 3-CSR000023-0	298,732	9/30/99-8/31/01	132,345	132,345
F. Passed Through State Department of Alcohol and Drug Abuse Programs:						
<u>Substance Abuse Prevention and Treatment Block Grant (SAPT)*</u>						
1a. SAPT Discretionary FFY2000	93.959	SCC09				
1b. SAPT Discretionary FFY2001	93.959	50-00	183,283	07/01/00-06/30/01	183,283	183,283
1c. Adolescent Trmt Prog FFY 2001	93.959	50-01	564,405	10/01/00-06/30/02	421,823	421,823
1d. SAPT FNL 2000	93.959	50a-01	16,848	10/01/00-06/30/02	3,080	3,080
1e. SAPT FNL 2001	93.959	50b-00	750	07/01/00-06/30/01	750	750
1f. SAPT Club Live 2000	93.959	50b-01	3,000	10/01/00-06/30/02	2,250	2,250
1g. SAPT Club Live 2001	93.959	50c-00	750	07/01/00-06/30/01	750	750
1h. SAPT Club Live 2001	93.959	50c-01	3,000	10/01/00-06/30/02	2,250	2,250
1i. SAPT Primary Prevention S/A 2000	93.959	50d-00	48,708	07/01/00-06/30/01	48,708	48,708
1j. SAPT Primary Prevention S/A 2001	93.959	50d-01	188,709	10/01/00-06/30/02	122,868	122,868
1k. SAPT HIV Set Aside 2000	93.959	51-00	22,394	07/01/00-06/30/01	22,394	22,394
1l. SAPT HIV Set Aside 2001	93.959	51-01	31,364	10/01/00-06/30/02	7,052	7,052
1m. SAPT Perinatal Set Aside 2000	93.959	52-00	10,060	07/01/00-06/30/01	10,060	10,060
1n. SAPT Perinatal Set Aside 2001	93.959	52-01	40,238	10/01/00-06/30/02	30,179	30,179
1o. SAPT One Time Only 2000	93.959	56a-00	21,142	07/01/00-06/30/01	21,142	21,142
1o. SAPT Drug Court 2000	93.959	56b-00	30,246	03/01/00-02/28/01	30,246	30,246
Total SAPT.	93.959				906,835	906,835
G. Passed Through State Department of Community Services and Development						
1. <u>Low Income Home Energy Assistance Program (LIHEAP)</u>						
1a. Assurance 16/Outreach	93.568	00B-1212	26,567	01/01/00-12/31/00	19,905	19,905
1b. HEAP	93.568	00B-1212	8,903	01/01/00-12/31/00	6,641	6,641
1c. Weatherization Assistance	93.568	00B-1212	143,236	01/01/00-12/31/00	98,458	98,458
1d. ECIP/Wood Propane & Oil/FRR Program/Interest income Energy	93.568	00B-1212	170,466	01/01/00-12/31/00	56,058	56,058
Program/Interest income WX	93.568	00B-1212		01/01/00-12/31/00	0	0
1e. Assurance 16/Outreach	93.568	01B-5012	30,442	01/01/00-12/31/00	3,056	0
1f. HEAP	93.568	02/01/01-12/31/01	15,105	02/01/01-12/31/01	3,542	3,542
1g. Weatherization Assistance	93.568	01B-5012	154,841	02/01/01-12/31/01	1,758	1,758
1h. ECIP/Wood Propane & Oil/FRR Program/Interest income Energy	93.568	01B-5012	188,277	02/01/01-12/31/01	69,732	69,732
Program/Interest income WX	93.568	01B-5012		02/01/01-12/31/01	51,088	51,088
1i. Assurance 16/Outreach	93.568	01B-5012		02/01/01-12/31/01	0	0
1j. HEAP	93.568	00E-1267	27,380	02/01/01-12/31/01	0	0
1k. Weatherization Assistance	93.568	00E-1267	7,397	11/15/00-12/31/01	15,857	15,857
1l. ECIP/Wood Propane & Oil/FRR	93.568	00E-1267	136,895	11/15/00-12/31/01	4,040	4,040
			207,997	11/15/00-12/31/01	76,670	76,670
					156,789	156,789

See accompanying notes.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
Program/Interest income Energy	93.568	00E-1267		11/15/00-12/31/01	0	0
Program/Interest income WX	93.568	00E-1267		11/15/00-12/31/01	2,399	0
Total L.I.H.E.A.P.	93.568				565,993	560,538
2a. Community Services Block Grant	93.569	00F-2110	160,000	01/01/00-12/31/00	91,243	91,243
Program/Interest Income	93.569	00F-2110		01/01/00-12/31/00	49	49
2b. Community Services Block Grant	93.569	01F-4010	160,000	01/01/01-12/31/01	72,950	72,950
Total Community Services Block Grant	93.569				164,242	164,242
H. Passed Through State Department of Health Services						
1. Immunizations Grant	93.268	00-90165	22,680	07/01/00-06/30/01	22,680	22,680
2. HIV Prevention Activities-Health Department Based	93.940	00-90070	10,000	07/01/00-06/30/01	10,000	10,000
3a. Preventive Health Services Block Grant	93.991	n/a	6,280	10/01/00-9/30/01	4,710	4,710
3b. Preventive Health Services Block Grant	93.991	n/a	7,308	10/01/99-9/30/00	1,570	1,570
Total Preventive Health Services Block Grant	93.991				6,280	6,280
4. Maternal & Child Health Block Grant (MCH)	93.994	200009#2	72,000	07/01/00-06/30/01	66,781	66,781
I. Passed Through State Department of Mental Health						
1. Projects for Assistance in Transition from Homelessness (expend includes local match)	93.150	n/a	12,134	07/01/00-06/30/01	12,134	16,178
2. Community Mental Health Services (SAMHSA)	93.958	n/a	103,272	07/01/01-06/30/01	103,272	103,272
J. Passed Through State Department of Social Services						
1. Promoting Safe and Stable Families -CWS IVB FPSP	93.556	n/a	n/a	07/01/98-06/30/99	5,158	5,158
1. Promoting Safe and Stable Families -CWS IVB FPSP	93.556	n/a	n/a	07/01/00-06/30/01	118,224	118,224
Total Promoting Safe and Stable Families	93.556				123,382	123,382
2a. Temporary Assistance to Needy Families (TANF)-Asst Prnt	93.558			07/01/00-06/30/01	2,597,003	2,597,003
2b. Temporary Assistance to Needy Families(TANF)-Probation	93.558			07/01/98-06/30/99	13,479	13,479
2c. Temporary Assistance to Needy Families(TANF)-Prob	93.558			07/01/99-06/30/00	3,340	3,340
2d. Temporary Assistance to Needy Families(TANF)-Probation	93.558			07/01/00-06/30/01	511,647	511,712
2e. Temporary Assistance to Needy Families(TANF)-Admin	93.558			07/01/99-06/30/00	81,158	81,158
2f. Needy Families(TANF)-Admin	93.558			07/01/00-06/30/01	4,054,007	4,054,007
Temporary Assistance to Needy Families (TANF)*	93.558				7,260,634	7,260,699
Passed through State Department of Social Services and State Department of Child Support Services						
Child Support Enforcement (CSE):						
3a. CSE Title IVD Incentives	93.563			07/01/99-06/30/00	679	679
3b. CSE Title IVD Incentives	93.563		n/a	07/01/00-06/30/01	396,366	396,366
3c. CSE Title IVD Admin	93.563		n/a	07/01/99-06/30/00	(14,875)	(14,875)
3d. CSE Title IVD Admin	93.563		n/a	07/01/00-06/30/01	3,005,025	3,005,025
Total Child Support Enforcement*	93.563				3,387,195	3,387,195

See accompanying notes.

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001

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		5,000	7,860
4b. Federal Community Based Family Resource Program	93.590	n/a			2,975	13,386
Total Federal Community Based Family Resource Program	93.590				7,975	21,246
5. Adoptions Incentive	93.603	n/a			12,654	12,654
6a. Child Welfare Services IVB	93.645	n/a	n/a	07/01/99-06/30/00	(174,000)	(174,000)
6b. Child Welfare Services IVB	93.645	n/a	n/a	07/01/00-06/30/01	87,831	87,831
Total Child Welfare Services IVB	93.645				(86,169)	(86,169)
7a. Foster Care-Title IV-E (Maintenance Payments)	93.658	n/a	n/a	07/01/00-06/30/01	1,213,922	1,213,922
7b. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/98-06/30/99	(1,867)	(1,867)
7c. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/99-06/30/00	(12,854)	(12,854)
7d. Foster Care-Title IV-E (Admin)	93.658	n/a	n/a	07/01/00-06/30/01	918,839	918,839
Total Foster Care Title IVE	93.658				2,118,040	2,118,040
8a. Adoption Assistance	93.659	n/a	n/a	07/01/00-06/30/01	373,895	373,895
8b. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/99-06/30/00	6,484	6,484
8c. Adoption Assistance (Admin)	93.659	n/a	n/a	07/01/00-06/30/01	203,289	203,289
Total Adoption Assistance	93.659				583,668	583,668
9a. Independent Living Skills	93.674	n/a	n/a	07/01/99-06/30/00	(40,117)	(40,117)
9b. Independent Living Skills	93.674	n/a	n/a	07/01/00-06/30/01	81,155	81,155
Total Independent Living Skills	93.674				41,038	41,038
10. Social Security Incentive Payment	93.unknown	n/a	n/a	07/01/00-06/30/01	18,400	18,400
11. Refugee Cash Assistance	93.566	n/a	n/a	07/01/00-06/30/01	224	224
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES					19,020,064	19,033,566
8 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 CA-151 CE	12,149	7/1/00-06/30/01	12,149	31,204
(Sec 8) Certificates-Admin Interest				7/1/00-06/30/01	1,454	1,454
(Sec 8) Certificates-Project	14.857	CA-151 CE	209,885	7/1/00-06/30/01	93,792	93,792
Total Section 8 Rental Certificate Program*	14.857				107,395	126,450
1b. Lower Income Housing Assistance						
(Sec 8) Vouchers Admin	14.855	SF 1903 CA-151 VO		7/1/99-06/30/00	622	0
(Sec 8) Vouchers Admin	14.855	CA-151 VO	234,921	7/1/00-06/30/01	234,921	252,017
(Sec 8) Vouchers-Admin Interest				7/1/00-06/30/01	3,802	3,802
(Sec 8) Vouchers Project	14.855	CA-151 VO	1,944,897	7/1/00-06/30/01	1,472,631	1,472,631
(Sec 8) Vouchers Project Interest				7/1/00-06/30/01	6,850	6,850
Total Section 8 Rental Voucher Program*	14.855				1,718,826	1,735,300
Total Section 8 Tenant-Based Cluster*					1,826,221	1,861,750
B. Passed Through State Department of Housing and Community Development: CDBG:						
1a. Community Development						
Block Grant (Greenwood) Program Income	14.228	98-STBG-1240	500,000	10/1/98-6/30/2001	427,500	432,454
		98-STBG-1240			0	0
1b. Community Development						
Block Grant (Food Kitchen) Program Income	14.228	99-STBG-1355	375,000	10/1/99-3/31/2002	104,750	104,750
		99-STBG-1355			0	0
1c. Revolving Loan Fund- Rehabilitation						
Program Income (RLF)	14.228	94-STBG-792		07/01/00-06/30/01	101,531	6,120

See accompanying notes.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
1d. Revolving Loan Fund- Economic Development Program Income(RLF)	14.228	89-EDBG-082		07/01/00-06/30/01	30,364	15,723
Total Community Development Block Grant/State's Program*	14.228				664,145	559,047
C. Passed through County of Sacramento Housing Authority						
1a. Housing Opportunities for People with Aids (HOPWA)-Short Term Emergency Housing Assistance	14.241	DHA-CS-ELD-01-01	33,250	1/1/01-12/31/01	8,693	8,693
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	21,965	21,875
Total HOPWA	14.241				30,658	30,568
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT					2,521,024	2,451,365
9. U.S. DEPARTMENT OF INTERIOR						
A. Direct-Bureau of Land Management						
1. Payment In-Lieu of Taxes	15.226	n/a		07/01/00-06/30/01	110,069	110,069
TOTAL U.S. DEPARTMENT OF INTERIOR					110,069	110,069
10. U.S. DEPARTMENT OF JUSTICE						
A. Direct-Drug Enforcement Administration						
1. Domestic Cannabis Eradication/ Suppression Program	16.unknown	GFAN00-9008	8,000	1/1/00-12/31/00	8,000	8,000
B. Direct-Office of Community Oriented Policing Services						
Public Safety and Community Policing Grants:						
1a. COPS Universal Hiring -97	16.710	(ORI#CA00900A) 95CCWS0441	225,000	01/01/98-12/31/00	38,442	38,442
COPS Universal Hiring -98	16.710	95CCWS0441	225,000	04/01/99-03/31/02	75,000	75,000
1b. Public Safety and Community Policing Grants						
1c. COPS MORE-96	16.710	97CMWX1182	485,271	06/1/97-11/30/01	178,978	178,978
Interest	16.710	97CMWX1182			228	228
1d. COPS MORE-98	16.710	98CMWX1736	113,590	09/1/98-08/31/01	63,590	63,590
Interest		98CMWX1736			262	262
Total Public Safety and Community Policing Grants*	16.710				356,500	356,500
C. Direct-Office of Justice Programs						
1a. Local Law Enforcement Block Grant	16.592	00-LB-BX-1971	69,170	10/1/00-9/30/02	30,503	30,503
Match expend \$3,389						
1b. Local Law Enforcement Block Grant (cor 9900)	16.592	99-LB-VX-8797	73,848	10/1/99-9/30/01	73,848	73,848
Match expend 9900 \$8,205						
Interest					544	544
1c. Local Law Enforcement Block Grant	16.592	98-LB-VX-4183	75,882	10/1/98-9/30/00	75,882	75,882
Match expend FY0001 \$8,432						
Interest		98-LB-VX-4183			4,181	4,181
Total Local Law Enforcement Block Grant	16.592				184,958	184,958
2. State Criminal Alien Assistance Program	16.606	01APVX0453	129,627	10/01/99-9/30/01	129,627	129,627
3a. Bulletproof Vest Partnership Grant	16.607	99002953	4,372	7/1/99-6/30/00	4,372	4,372
3b. Bulletproof Vest Partnership Grant	16.607	00001730	8,338	7/1/00-6/30/01	8,338	8,338
Total Bulletproof Vest Partnership	16.607				12,710	12,710

See accompanying notes.

**COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
4. Drug Free Communities Support Prg	16.729	2000-JN-FX-0045	100,000	10/01/00-09/30/01	40,030	40,030
D. Passed Through State Office of Criminal Justice Planning						
1. Juvenile Accountability Incentive	16.523	IP99010090	42,737	4/1/00-3/31/01	42,737	42,737
2a. Juvenile Justice Diversion	16.540	JV99010090	200,000	6/1/00-5/31/01	129,252	129,252
2b. Juvenile Justice Diversion	16.540	JV99010090	200,000	6/1/01-6/30/02	22,936	22,937
Total Juvenile Justice Diversion					152,188	152,189
<u>Victims of Crimes Assistance</u>						
3a. Elder Abuse Advocacy & Outreach	16.575	EA98010090	270,000	6/1/99-06/30/02	66,636	66,636
3b. Elder Abuse Advocacy & Outreach	16.575	EA98010090		6/1/99-6/30/99	4,162	4,162
						70,798
<u>Byrne Formula Grant Program</u>						
4a. Drug Control Strategy	16.579	DC00110090	208,558	07/01/00-06/30/01	197,495	197,495
4b. Marijuana Suppression Program	16.579	MS99070090	390,100	07/01/99-06/30/01	173,359	173,359
Total Byrne Formula Grant Program	16.579				370,854	370,854
E. Passed Through Office of Juvenile Justice and Delinquency Prevention, and National Children's Alliance						
1. Section 214 Victims of Child Abuse Act of 1992						
1a. Program Support Grant	16.583	7049	10,000	1/1/00-12/31/00	5,000	6,413
1b. Program Support Grant COR FY9900	16.583	7049	10,000	1/1/00-12/31/00	5,000	3,587
1c. Program Support Grant	16.583	9047	10,000	1/1/01-12/31/01	2,839	2,979
Total Program Support Grant	16.583				12,839	12,979
F. Direct						
1a. Equitable Sharing/Asset Seizure (Sheriff)	16.000	n/a	n/a	07/01/00-06/30/01	52,468	29,000
Interest & Other Income				07/01/00-06/30/01	1,197	0
G. Passed Through Douglas County						
1b. Equitable Sharing/Asset Seizure (Sheriff)	16.000	n/a	n/a	07/01/00-06/30/01	337	75
Interest & Other Income				07/01/00-06/30/01	196	0
Total Equitable Sharing/Asset Seizure (Sheriff)	16.000				54,198	29,075
TOTAL U.S. DEPARTMENT OF JUSTICE					1,435,439	1,481,255
11. U.S. DEPARTMENT OF LABOR						
A. Passed through State Employment Development Department						
1a. Welfare to Work Grants to States and Localities code 805	17.253	W801105	942,415	9/30/98-6/29/2001	282,032	282,032
TOTAL U.S. DEPARTMENT OF LABOR					282,032	282,032
12. 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	175,262	10/1/00-9/30/01	110,544	110,544
1b. Kids in Safety Seats	20.600	OP9805	122,720	10/1/99-9/30/00	29,981	29,981
Total State & Community Highway Safety	20.600				140,525	140,525
Total Highway Safety Cluster					140,525	140,525
B. Passed Through State Department of Transportation						
1a. Highway Bridge Replacement/ Rehabilitation (HBRR)	20.007	BRLO-5925(024)	92,440	3/5/01	75,868	75,868

See accompanying notes.

**COUNTY OF EL DORADO
 SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
 FOR THE FISCAL YEAR ENDED JUNE 30, 2001**

Federal Grantor/Pass Through Grantor/Program Title	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues Recognized	Expenditures
2 Highway Planning/Construction Transportation Enhancement Activities	20.205	STPLE-5925(003)	388,000			
2a. Preliminary Engineering			60,000	10/14/94-	0	90
2b. Construction Engineering			42,934	12/28/99-	1,914	1,914
2c. Construction Contract			285,066	12/28/99-	274,344	274,344
Total Highway Planning/Con- struction Program	20.205				276,258	276,348
TOTAL U.S. DEPARTMENT OF TRANSPORTATION					492,651	492,741
TOTAL FEDERAL FINANCIAL ASSISTANCE					=====	=====
					\$26,484,498	\$ 26,185,402
					=====	=====

* Denotes Major Program

See accompanying notes.

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2001

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 \$137,579 for Economic Development and \$444,162 for Housing Rehabilitation as of June 30, 2001.

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>
Housing Opportunities for People with Aids	14.241	\$ 30,568
Juvenile Justice Diversion	16.540	28,800
Byrne Formula Grant Program		
Anti-Drug Abuse Task Force	16.579	78,297
Drug free Communities Support Program	16.729	20,825
Welfare to Work Grants to States and Localities	17.253	111,776
Drug Free Schools and Communities	84.186	6,000
Promoting Safe and Stable Families	93.556	118,225
Temporary Assistance to Needy Families	93.558	173,640
Child Care and Development Block Grant	93.575	99,000
Community Based Family Resource Program	93.590	21,246
Rural Health Outreach	93.912	128,804
HIV Emergency Relief	93.914	250,295
Substance Abuse Prevention and Treatment Block Grant	93.959	<u>580,816</u>
TOTAL		<u>\$ 1,648,292</u>

COUNTY OF EL DORADO

Notes to Schedule of Expenditures of Federal Awards

For the Fiscal Year Ended June 30, 2001

NOTE D: RELIANCE ON ANNUAL COMPLIANCE PERFORMANCE REVIEW

The Child Support Enforcement program had an annual compliance performance review for the period of 05/01/2000 to 04/30/2001. 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. A corrective action plan was made and training is being provided. . The Agency is considered to be in compliance overall.

NOTE E: CHANGE IN REPORTING RECOUPMENT

Effective July 1, 2000, federal and state shares of the CalWORKS and Foster Care child support collections (recoupment) are no longer abated against the welfare grant payments. Instead, federal and state shares of child support collections are budgeted as revenue to the State. The federal share of child support recoupment is no longer included as an offset on the Schedule of Federal Financial Assistance.

COUNTY OF EL DORADO

Status of Prior Year Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2001

STATUS OF PRIOR YEAR FINDINGS

1. Findings 99-4 and 2000-1 remain open from the prior year audit. The corrective action plans have detailed the action taken and the future action to be taken
2. All other findings have been acted upon and are cleared.

COUNTY OF EL DORADO

Status of Prior Year Findings and Questioned Costs

For the Year Ended June 30, 2001

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

- 99-4: REPORTABLE CONDITIONS IN INTERNAL CONTROL OVER MAJOR PROGRAMS
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.

FY2001:Status

Still open. Vacancies were filled and staff has been trained. In nearly all instances when staff is late in submitting the CA800 reports, it is because they have posed questions to State DSS that are not answered for several days or even weeks.

Planned Corrective Action

Effective with March 2002 CA800's staff will complete and submit the CA800's on time even if the State has yet to respond to their questions. If later the State's response requires that the CA800's be revised, then staff will prepare amended CA800's.

COUNTY OF EL DORADO

Status of Prior Year Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2001

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2000-1 REPORTABLE CONDITIONS IN INTERNAL CONTROL OVER MAJOR PROGRAMS

Criteria

The audit 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.

Statement of Condition

The Schedule of Federal Awards is not completed in a manner to allow for timely audit procedures and reporting. The financial reporting process does not have reasonable controls to provide for the absence of a crisis condition. This is a repeat of a prior year finding which is valid and remains open. The reasons for the delays are not specified and appear to be a management issue.

Recommendation

It is recommended the Auditor/Controller's Office review the reporting process and implement the changes necessary to provide timely reconciliations and reports.

Response

We concur with the finding.

Corrective Actions Taken and Planned

Year end tasks were shifted among staff, and reconciliations have been reassigned.

A data base program will be developed that will provide a more efficient method of reconciliation between the cash basis reporting and the accrual basis of the accounting system. A cumulative reconciliation will be completed in order to facilitate the quarterly reconciliation necessary to substantiate the quarterly claims.

We will again revisit job assignments to determine what tasks can be shared among staff so that the reconciliation process will be a priority for the staff member assigned that responsibility for timely completion of the audit process.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2001

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.) Six 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
Medicaid Cluster	93.778
Temporary Assistance to Needy Families (TANF)	93.558
Section 8 Tenant-Based Cluster	14.855 and 14.857
HIV Cluster	93.914
Child Support Enforcement	93.563
Community Development Block Grant	14.228
C.O.P.S. MORE	16.710

- 8.) The threshold for distinguishing Types A and B programs was \$733,000.
- 9.) The County of El Dorado 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, 2001

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2001-1 DEPARTMENT OF COMMUNITY SERVICES QUESTIONED COSTS-CFDA NUMBER 14.228

Criteria

Federal funds for housing rehabilitation loans were provided through a Community Development Block Grant Program. These funds are provided to benefit a targeted income group and are secured on the rehabilitated real property. If action is taken on the underlying obligations the State Department of Housing and Community Development is to be notified.

Statement of Condition

Four loans totaling \$70,602 have defaulted and have completed foreclosure proceedings. The loans are still recorded as receivable on the books and records of the County and the State Department of Housing and Community Development has not been notified. This has understated the cost of the program by the defaulted loans.

Recommendation

It is recommended that the notification procedure be completed and the books and records be corrected to reflect the foreclosed loans.

Response

We concur with the auditor's recommendation. It is the intent of the program to assist low-income homeowners in obtaining needed repairs through a low interest loan that may be deferred or amortized dependant on circumstances. Although every effort is taken to ensure the success of each loan, there are circumstances that happen beyond the control of the homeowner that can end in the filing of bankruptcy. When issues or Notices of Default are sent to the Department on individual loans, a request for legal services is forwarded to County Counsel. When the State Department of Housing and Community Development monitors the department's grants, they review the status of loans to determine if the County has an abnormal amount of defaulted loans. The County has not received a finding from the State in this to date.

Corrective Action Plan

Submit to County Counsel for determination on discharge of four loans that have defaulted totaling \$70,602.19 for recommendation and action. Notify the State Department of Housing and Community Development of County Counsel action.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2001

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2001-2 SOCIAL SERVICES-SOCIAL SERVICES FINDING AND QUESTIONED COST-CFDA NUMBER 93.558

Criteria

Social Services submits a quarterly claim for administrative expenses, which includes direct-to-program costs. Those costs that can be identified specifically with a particular program are identified by a Program Identification Number (PIN code).

Statement of Condition

Errors in underlying worksheets caused Welfare to Work Assessment, Mental Health and Substance Abuse direct-to-program costs to be misstated by the following amounts:

	<u>Assessment</u>	<u>Mental Health</u>	<u>Substance Abuse</u>	<u>Extraneous</u>
Quarter	PIN624031	625031	628031	
March 2001	\$ 88,982	\$ (75,164)	\$ (13,817)	\$
June 2001	<u>(5,980)</u>	<u>(37,104)</u>	<u>(24,192)</u>	<u>5,980</u>
Total	<u>\$ 83,002</u>	<u>\$ (112,268)</u>	<u>\$ (38,009)</u>	<u>\$ 5,980</u>

Recommendation

Social Services should develop an improved system that reduces the risk of error in reporting direct to program costs, including identifying the PIN code on the original source document payment to the contractors. Supplemental claims for June 2001 and March 2001 should be filed to correct previous claims.

Response

We concur. Most billings that are direct-to-program costs are not identified with a Program Identification Number (PIN Code) when submitted to the accounting unit for processing. Accounting staff have been asked to assign the PIN code. Errors in the June 2001 quarter will be corrected in the 4th quarter 2001 amended claim; however, the deadline has passed for amending the 3rd quarter claim so the department will request direction from State Department of Social Services in claiming 3rd quarter audit findings.

Corrective Action Plan

1. Program Mangers will provide a list of programs with associated vendors and PIN codes for audit purposes.
2. Direct-to-program costs to be processed will have PIN codes provided on documents.
3. PIN codes will be included in the description line of accounts payable documents.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2001

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2001-3 REPORTABLE CONDITIONS IN INTERNAL CONTROL OVER MAJOR PROGRAMS CHILD SUPPORT ENFORCEMENT FINDING-CFDA NUMBER 93.563

Criteria

Indirect costs that occur within the District Attorney's office for services that benefit the family support division and other divisions are allowed as costs. The indirect cost rate proposal for use in FY2000/01 should be filed by July 31, 2000, and needs to be approved prior to claiming indirect costs.

Statement of Condition

An Indirect Cost Rate Proposal for use in FY 2000/01 was not certified and approved until June, 2001. Consequently, the first three quarterly claims did not include indirect costs. The approval letter states that the local child support agency will need to prepare and submit supplemental child support expenditure claims for all past quarters in FY 2000/01. This resulted in delayed reimbursement for indirect District Attorney costs.

Recommendation

It is recommended that supplemental claims be filed to recover indirect costs. Future submissions for an ICRP should be filed in a timely manner.

Response

We concur with the auditor's findings. The Auditor-Controller's Office, which historically computed the ICRP, should have instructed the District Attorney's administrative analyst in a timely manner how to prepare the ICRP.

For FY2001/02 and future years, an indirect cost rate proposal will not be filed, since the Department of Child Support Services became a separate department, effective July, 2001. County Department of Child Support Services was notified by California State Department of Child Support that it no longer needs to file an indirect cost rate plan.

Corrective Action Plan

Supplemental claims for the first three quarters have been filed to include indirect costs.

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2001

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2001-4 HEALTH DEPARTMENT NONCOMPLIANCE WITH PROVISIONS OF LAWS, REGULATIONS, CONTRACTS, OR GRANT AGREEMENTS RELATED TO A MAJOR PROGRAM CFDA NUMBER 14.241, 16.729, 16.540, 17.253, 84.186, 93.558, 93.912, 93.914, 93.959

Criteria

Section 400(d) of OMB Circular A-133 places responsibilities on pass-through entities. One of those responsibilities is that agencies that pass through federal funds are required to have an adequate subrecipient monitoring and follow-up system.

Statement of Condition

The funds being passed through to subrecipients total \$1,291,524. Federal funds are being identified and requirements that are imposed on the federal funds are being provided to the subrecipients but there is no monitoring program applied. The adequacy of the primary recipient's system for monitoring subrecipients can have a material effect on the grant management.

A monitoring program is necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulation, and the provisions of contracts or grant agreements and that performance goals are achieved.

Recommendation

Policies and procedures for inspections should be established and the authority and the responsibility should be assigned. Documentation of a monitoring includes work papers detailing the selection process and a completed annual inspection program.

Response

Management partially concurs. To date there have been no material findings on the grants that are managed by Public Health.

A monitoring and tracking system does exist in the course of monthly, quarterly, and annual reconciliation of these programs both financially and programmatically. The tracking system will be upgraded to document these protocols.

Corrective Action Plan

Public Health will establish monitoring policies and procedures as well as perform an annual inspection program to ensure compliance. It appears that this finding may have a broader County-wide impact. Public Health will request that the Auditor/Controller's office become involved in establishing guidelines to assist departments to ensure compliance.

COUNTY OF EL DORADO

Schedule of Findings and Questioned Costs

For the Fiscal Year Ended June 30, 2001

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2001-5 SOCIAL SERVICES DEPARTMENT NONCOMPLIANCE WITH PROVISIONS OF LAWS, REGULATIONS, CONTRACTS, OR GRANT AGREEMENTS RELATED TO A MAJOR PROGRAM CFDA NUMBER 17.563, 93.558, 93.575, 93.590.

Criteria

Section 400(d) of OMB Circular A-133 places responsibilities on pass-through entities. Those responsibilities include identifying Federal awards made, advising subrecipients of requirements imposed on them by Federal laws, regulations and contract provisions, having an adequate subrecipient monitoring and follow-up system.

Statement of Condition

Federal funds are not being identified and requirements that are imposed on the federal funds are not being provided to subrecipients. Contracts do not clearly identify whether the contractor is a vendor or subrecipient. Monitoring subrecipients can have a material effect on the grant management and current procedures are not adequate.

Recommendation

Review all contracts to determine whether the monies contracted should be treated as a vendor contract or a subrecipient contract based on the federal requirements. Contract language should be specific as to the classification. For subrecipients, the federal program and CFDA title and number, award name and number, award year, amount of federal funds, audit and compliance requirements should be stated in the contract.

A monitoring program is necessary to ensure that federal awards are used for authorized purposes in compliance with laws, regulation, and the provisions of contracts or grant agreements and that performance goals are achieved. Policies and procedures for inspections should be established and the authority and the responsibility should be assigned. Documentation of a monitoring includes work papers detailing the selection process and a completed annual inspection program.

Response

For the FY 00/01 Hand-In Hand MOU and subsequent amendments between this department and the El Dorado County Department of Public Health, the contract language does not include any reference to "subrecipient" vs "vendor," or any reference of Section 400(d) of OMB Circular A-133. However, because the MOU's were with two county entities, it does not appear that the OMB Circular requirements apply.

Pursuant to the MOU and subsequent amendments, the FY00/01 contract language between the El Dorado County Department of Public Health and subcontracted vendors include a standard audit section, titled Article XV, in which both OMB Circular A-133, 29 C.F.R. 97, and 29 C.F.R. 95 are identified. However, this contract language is unclear as to defining the subcontractors as either a subrecipient or vendor

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2001

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

Corrective Action Plan

All divisions within the department that generate contractual arrangements with non-profit organizations need to coordinate with the Placerville Administrative Services Division for purposes of reviewing the OMB Circular A-133 requirements as they pertain to contracted federal funds. Decisions must be made at the department's management level that direct full compliance with the OMB Circular requirements for all future contracts.

SUPPLEMENTAL INFORMATION

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 March 31, 2001

Description	4/1/00 Through 6/30/00	7/1/00 Through 3/31/01	Total Reported Expenditures
<u>Revenues</u>			
Grant Revenue	\$ -	\$ 33,123	\$ 33,123
Interest/Program Income	-	-	-
Total Revenues	-	33,123	33,123

Expenditures

Administration:			
Salaries & Wages	-	1,221	1,221
Fringe Benefits	-	211	211
Facilities	-	-	-
Utilities	-	140	140
Equipment	-	48	48
Telephone - Communications	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit Costs	-	-	-
Insurance - Bonding	-	21	21
Office Supplies	-	15	15
Miscellaneous	-	-	-
Total Administration Costs	-	1,656	1,656

Program:			
Training & Tech Asst	-	-	-
Stand Prog Ops-Other	-	28,016	28,016
Stand Prog Ops-Outreach	-	638	638
Stand Prog Ops-Intake	-	638	638
Stand Prog Ops-Client Ed	-	638	638
Liability Insurance	-	21	21
Financial Audit	-	-	-
Health & Safety	-	1,516	1,516
Leveraging	-	-	-
Capital Intensive Progm Ops	-	-	-
Total Program Costs	-	31,467	31,467

Total Costs	\$ -	\$ 33,123	\$ 33,123
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Revenues over (under) costs			\$ -
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County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01C-1362 (DOE - WX)
For The Period April 1, 2001 through March 31, 2002

<i>Description</i>	<i>4/1/01 Through 6/30/01</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	\$ -	\$ -
Interest/Program Income	-	-
Total Revenues	-	-
<u>Expenditures</u>		
Administration:		
Salaries & Wages	-	-
Fringe Benefits	-	-
Facilities	-	-
Utilities	-	-
Equipment	-	-
Telephone - Communications	-	-
Travel In-State	-	-
Travel Out-of-State	-	-
Accounting	-	-
Audit Costs	-	-
Insurance - Bonding	-	-
Office Supplies	-	-
Miscellaneous	-	-
Total Administration Costs	-	-
Program:		
Training & Tech Asst	-	-
Stand Prog Ops-Other	-	-
Stand Prog Ops-Outreach	-	-
Stand Prog Ops-Intake	-	-
Stand Prog Ops-Client Ed	-	-
Vehicles and Equipment - Acq Cost	-	-
Liability Insurance	-	-
Financial Audit	-	-
Health & Safety	-	-
Leveraging	-	-
Total Program Costs	-	-
Total Costs	\$ -	\$ -
Revenues over (under) costs		\$ -

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01B-5012 (Assurance 16)
For The Period February 1, 2001 through December 31, 2001

Description	2/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 3,542	\$ 3,542
Interest/Program Income	-	-
Total Revenues	<u>3,542</u>	<u>3,542</u>
<u>Expenditures</u>		
Assurance 16 Activity Costs	<u>3,542</u>	<u>3,542</u>
Total Program Costs	<u>3,542</u>	<u>3,542</u>
Total Costs	<u>\$ 3,542</u>	<u>\$ 3,542</u>
Revenues over (under) costs		<u>\$ -</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01B-5012 (HEAP)
For The Period February 1, 2001 through December 31, 2001

Description	2/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 1,758	\$ 1,758
Interest/Program Income	-	-
Total Revenues	<u>1,758</u>	<u>1,758</u>
<u>Expenditures</u>		
HEAP Outreach:		
Outreach - HEAP	1,758	1,758
WPO - HEAP	-	-
Total HEAP Outreach Costs	<u>1,758</u>	<u>1,758</u>
Total Costs	<u>\$ 1,758</u>	<u>\$ 1,758</u>
Revenues over (under) costs		<u>\$ -</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01B-5012 (ECIP/WPO/FRR)
For The Period February 1, 2001 through December 31, 2001

Description	2/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 51,088	\$ 51,088
Interest/Program Income	-	-
Total Revenues	<u>51,088</u>	<u>51,088</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	489	489
Fringe Benefits	123	123
Facilities	-	-
Utilities	-	-
Equipment	153	153
Training	-	-
Travel	25	25
Communications	54	54
Accounting	-	-
Audit Costs	-	-
Insurance/Bonding	73	73
Office Supplies	-	-
Miscellaneous	-	-
Intake	2,209	2,209
Total Administration Costs	<u>3,126</u>	<u>3,126</u>
Program:		
Outreach Costs	698	698
WPO	47,055	47,055
Furnace Repair	209	209
Furnace Replace	-	-
Total Program Costs	<u>47,962</u>	<u>47,962</u>
Total Costs	<u>\$ 51,088</u>	<u>\$ 51,088</u>
Revenues over (under) costs		<u>\$ -</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01B- 5012 (LIHEAP - WX)
For The Period February 1, 2001 through December 31, 2001

Description	2/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 69,732	\$ 69,732
Interest/Program Income	2,399	2,399
Total Revenues	<u>72,131</u>	<u>72,131</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	1,256	1,256
Fringe Benefits	273	273
Facilities	-	-
Utilities	144	144
Equipment	609	609
Communications	85	85
Training	-	-
Travel	-	-
Accounting	-	-
Audit Costs	-	-
Insurance - Bonding	84	84
Office Supplies	16	16
Miscellaneous	46	46
Intake	362	362
Total Administration Costs	<u>2,875</u>	<u>2,875</u>
Program:		
Training	-	-
Travel	-	-
Outreach	1,659	1,659
Dwelling Assessment	1,960	1,960
Equipment - Small Tools	904	904
WX Materials	22,048	22,048
Labor	19,024	19,024
Travel/Transportation	164	164
Maintenance & Repair	1,281	1,281
Miscellaneous	-	-
Total Program Costs	<u>47,040</u>	<u>47,040</u>
Total Costs	\$ 49,915	\$ 49,915
Revenues over (under) costs		<u>\$ 22,216</u>

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 01B-5012 (Weatherization)
For The Period February 1, 2001 through December 31, 2001

	2/1/01-5/31/01			6/1/01-12/31/01			Contract Total			Rate	2/01-5/01	6/01-12/01	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
1. Non-Blower Door Assessment (with attic)	26						26			58	1,508.00	0.00	1,508.00
2. Non-Blower Door Assessment (w/o attic)	20						20			40	800.00	0.00	800.00
3. Safety Check of Combustion Appliances (Pre)	32						32			51	1,632.00	0.00	1,632.00
4. Safety Check of Combustion Appliances (Post)	6						6			40	240.00	0.00	240.00
5. Blower Door Test	1						1			69	69.00	0.00	69.00
6. Duct Leakage Pre-Test	1						1			40	40.00	0.00	40.00
7. Duct Leakage Post-Test	1						1			29	29.00	0.00	29.00
MANDATORY MEASURES													
1. Comb App Safety Hazard Repair/Replace													
2. Glass Replacement	4	286	180.6				4	286	180.6		466.60	0.00	466.60
3. Duct and Register Repair/Replacement	22	949.5	362.4				22	949.5	362.4		1,311.90	0.00	1,311.90
4. Minor Envelope Repair	47	6190	3976				47	6190	3976		10,166.29	0.00	10,166.29
5. Evap Cooler/A/C Vent Cover, Per Cover	15	15					15	15		64	960.00	0.00	960.00
6. Attic Venting	0	0	0				0	0	0		0.00	0.00	0.00
7. a. Ceiling Insulation R11	0	0	0				0	0	0		0.00	0.00	0.00
b. Kneewall Insulation R11	0	0	0				0	0	0		0.00	0.00	0.00
c. Ceiling Insulation R19	2	3300					2	3300			1,683.00	0.00	1,683.00
d. Kneewall Insulation R19	0	0	0				0	0	0		0.00	0.00	0.00
e. Ceiling Insulation R30	0	0	0				0	0	0		0.00	0.00	0.00
f. Ceiling Insulation R38	0	0	0				0	0	0		0.00	0.00	0.00
8. Low-Flow Showerhead, Per Showerhead	44	56					44	56		26	1,456.00	0.00	1,456.00
9. Hot Water Faucet Restrictor, Per Device	46	108					46	108		75	810.00	0.00	810.00
10. Door Weath/Strip, Per Hinged Ent Door	46	85					46	85		38	3,230.00	0.00	3,230.00
11. Water Heater Blanket, Per Blanket	21	21					21	21		32	672.00	0.00	672.00
12. Water Heater Pipe Wrap	30	260					30	260		2	520.00	0.00	520.00
13. Duct Wrap	0	0	0				0	0	0		0.00	0.00	0.00
14. Switch/Outlet Gaskets, Per Dwelling	47						47			32	1,504.00	0.00	1,504.00
15. Caulking, Per Dwelling	46	1968	375				46	1968	375		2,342.90	0.00	2,342.90
16. Other Weatherstripping	16	267					16	267		2	534.00	0.00	534.00
17. Electric Base Loan Measures:													
a. Refrigerator Replacement	0	0	0				0	0	0		0.00	0.00	0.00
b. Electric Water heater Repair/Replace	0	0	0				0	0	0		0.00	0.00	0.00
c. Microwave Oven	0	0	0				0	0	0		0.00	0.00	0.00
d. Compact Fluorescent Lamps													
1. Thread-based Compact Fluorescent Lamps	44	220					44	220		15	3,300.00	0.00	3,300.00
2. Hard-Wired Compact Fluorescent Lamps	0	0	0				0	0	0		0.00	0.00	0.00
TOTALS											33,274.69	0.00	33,274.69

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 01B-5012 (Weatherization)
For The Period February 1, 2001 through December 31, 2001

	2/1/01-5/31/01		6/1/01-12/31/01		Contract Total		Rate	2/01-5/01	6/01-12/01	Total
	#D	UM	#D	UM	#D	UM				
OPTIONAL MEASURES										
1. Ceiling Fans, Per Dwelling	40	3362	2850		40	3362	2850	6,212.00	0.00	6,212.00
2. Evaporative Cooler Repair	14	453.5	444.8		14	453.5	444.8	898.30	0.00	898.30
3. Filter Rep for A/C or Furn, Filters Only	21				21			399.00	0.00	399.00
4. Filter Rep for A/C or Furn, Filters + Rep Sig	0				0			0.00	0.00	0.00
5. Floor Foundation Venting	0	0	0		0	0	0	0.00	0.00	0.00
6. Floor Insulation (+36") Clearance	0	0			0	0		0.00	0.00	0.00
7. Floor Insulation (-36") Clearance	0	0			0	0		0.00	0.00	0.00
8. Electric Water Heater Timer, Per Timer	0	0			0	0		0.00	0.00	0.00
9. Setback Thermostat, Per Dwelling	3				3			456.00	0.00	456.00
10. Shadescreen	31	3014			31	3014		9,644.80	0.00	9,644.80
11. Shutters	0	0			0	0		0.00	0.00	0.00
12. a. Storm Windo Operable (Vinyl)	26	1825			26	1825		10,402.50	0.00	10,402.50
b. " Operable (Polycarb)	0	0			0	0		0.00	0.00	0.00
c. " Operable (Glass)	0	0			0	0		0.00	0.00	0.00
d. " Fixed	24	1300			24	1300		3,900.00	0.00	3,900.00
13. Tinted Film	0	0			0	0		0.00	0.00	0.00
14. Wall Insulation	0	0			0	0		0.00	0.00	0.00
15. Wood Fueled Space Heater, Per Dwelling	0	0			0	0		0.00	0.00	0.00
16. Vented Heating Source Replacement	0	0			0	0		0.00	0.00	0.00
17. Heating Source Repair, Per Dwelling	4	326	511.1		4	326	511.1	837.07	0.00	837.07
18. Air Conditioning Unit Repair, Per Dwelling	0	0			0	0		0.00	0.00	0.00
19. Range - Gas (Safety Hazard Repair/Repl. Only), Per Dwelling	0	0			0	0		0.00	0.00	0.00
20. Water Heater - Gas (Repair/Replace), Per Dwelling	1	80	28.4		1	80	28.4	108.40	0.00	108.40
21. Carbon Monoxide Detectors, Per Dwelling	41	1709	1596		41	1709	1596	3,305.00	0.00	3,305.00
Mileage		460				460		294.40	0.00	294.40
Homes	47				47					
Materials	22048				22048					
Totals								36,457.47	0.00	36,457.47
								69,732.16	0.00	69,732.16

County of El Dorado, California

Supplemental Summary of Measure Credit Values Installed
 CSD Contract No. 01X-6012 (CAL-LIHEAP Weatherization)
 For The Period June 1, 2001 through August 31, 2001

	Jun-01			7/1/01-8/31/01			Contract Total			Rate	2/01-5/01	6/01-12/01	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
01X-6012													
. Non-Blower Door Assessment (with attic)	6						6			58	348.00	0.00	348.00
. Non-Blower Door Assessment (w/o attic)	20						20			40	800.00	0.00	800.00
. Safety Check of Combustion Appliances (Pre)	16						16			51	816.00	0.00	816.00
. Safety Check of Combustion Appliances (Post)							0			40	0.00	0.00	0.00
. Blower Door Test							0			69	0.00	0.00	0.00
. Duct Leakage Pre-Test							0			40	0.00	0.00	0.00
. Duct Leakage Post-Test							0			29	0.00	0.00	0.00
MANDATORY MEASURES													
. Comb App Safety Hazard Repair/Replace													
. Glass Replacement	4	560.4	312				4	560.4	312		872.40	0.00	872.40
. Duct and Register Repair/Replacement	8	405.5	150.4				8	405.5	150.4		555.90	0.00	555.90
. Minor Envelope Repair	26	2363	1598.3				26	2363	1598.3		3,960.84	0.00	3,960.84
. Evap Cooler/A/C Vent Cover, Per Cover	3	3					3	3		64	192.00	0.00	192.00
. Attic Venting							0	0	0		0.00	0.00	0.00
. a. Ceiling Insulation R11							0	0	0		0.00	0.00	0.00
. b. Kneewall Insulation R11							0	0	0		0.00	0.00	0.00
. c. Ceiling Insulation R19							0	0	0		0.00	0.00	0.00
. d. Kneewall Insulation R19	1	1100					1	1100			561.00	0.00	561.00
. e. Ceiling Insulation R30							0	0	0		0.00	0.00	0.00
. f. Ceiling Insulation R38							0	0	0		0.00	0.00	0.00
. Low-Flow Showerhead, Per Showerhead							0	0	0		0.00	0.00	0.00
. Hot Water Faucet Restrictor, Per Device	24	31					24	31		26	806.00	0.00	806.00
. Door Weath/Strip, Per Hinged Ent Door	24	58					24	58		7.5	435.00	0.00	435.00
. Water Heater Blanket, Per Blanket	23	39					23	39		38	1,482.00	0.00	1,482.00
. Water Heater Pipe Wrap	8	8					8	8		32	256.00	0.00	256.00
. Duct Wrap	11	88					11	88		2	176.00	0.00	176.00
. Switch/Outlet Gaskets, Per Dwelling							0	0	0		0.00	0.00	0.00
. Caulking, Per Dwelling	25						25			32	800.00	0.00	800.00
. Other Weatherstripping	24	594	100.9				24	594	100.9		694.90	0.00	694.90
. Electric Base Loan Measures:	7	86					7	86		2	172.00	0.00	172.00
. a. Refrigerator Replacement													
. b. Electric Water heater Repair/Replace	3	180	1801				3	180	1801		1,980.60	0.00	1,980.60
. c. Microwave Oven							0	0	0		0.00	0.00	0.00
. d. Compact Fluorescent Lamps	3	129	382.9				3	129	382.9		511.89	0.00	511.89
. 1. Thread-based Compact Fluorescent Lamps													
. 2. Hard-Wired Compact Fluorescent Lamps	25	121					25	121		15	1,815.00	0.00	1,815.00
							0	0	0		0.00	0.00	0.00
											17,235.53	0.00	17,235.53

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01X-6012 (CAL-LINEAP Weatherization)
For The Period June 1, 2001 through August 31, 2001

Description	6/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 32,995	\$ 32,995
Interest/Program Income	-	-
Total Revenues	32,995	32,995
<u>Expenditures</u>		
Administration:		
Salaries & Wages	699	699
Fringe Benefits	152	152
Facilities	-	-
Utilities	165	165
Equipment	160	160
Staff Training	-	-
Travel	-	-
Communications	46	46
Accounting	-	-
Audit Costs	-	-
Insurance - Bonding	29	29
Office Supplies	78	78
Miscellaneous	2	2
Total Administration Costs	1,331	1,331
Program:		
Training	-	-
Travel	-	-
Outreach	-	-
Dwelling Assessment	1,572	1,572
Equipment - Small Tools	-	-
WX Materials	11,232	11,232
Labor	15,256	15,256
Transportation to Job Sites	136	136
Maintenance & Repair	201	201
Miscellaneous	-	-
Total Program Costs	28,397	28,397
Total Costs	\$ 29,728	\$ 29,728
Revenues over (under) costs		\$ 3,267

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01X-6012 (CAL-LIHEAP Admin & ECIS/WPO/FRR)
For The Period June 1, 2001 through August 31, 2001

<i>Description</i>	<i>6/1/01 Through 6/30/01</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	\$ 8,293.00	\$ 8,293.00
Interest/Program Income	-	-
Total Revenues	<u>8,293.00</u>	<u>8,293.00</u>
<u>Expenditures</u>		
<i>Administration:</i>		
Salaries & Wages	616.00	616.00
Fringe Benefits	126.00	126.00
Facilities	-	-
Utilities	25.00	25.00
Equipment	309.00	309.00
Staff Training	-	-
Travel	-	-
Communications	-	-
Accounting	-	-
Audit Costs	-	-
Insurance/Bonding	17.00	17.00
Office Supplies	-	-
Miscellaneous	-	-
Total Administration Costs	<u>1,093.00</u>	<u>1,093.00</u>
<i>Program:</i>		
WPO	7,200.00	7,200.00
Furnace Repair	-	-
Furnace Replace	-	-
Total Program Costs	<u>7,200.00</u>	<u>7,200.00</u>
Total Costs	<u>\$ 8,293.00</u>	<u>\$ 8,293.00</u>
Revenues over (under) costs		<u>\$ -</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01X-6012 (CAL-LIHEAP Intake)
For The Period June 1, 2001 through August 31, 2001

Description	6/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 1,623	\$ 1,623
Interest/Program Income	-	-
Total Revenues	<u>1,623</u>	<u>1,623</u>
<u>Expenditures</u>		
Intake	1,623	1,623
Total Intake Costs	<u>1,623</u>	<u>1,623</u>
Total Costs	\$ 1,623	\$ 1,623
Revenues over (under) costs		<u>\$ -</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01X-6012 (CAL-LIHEAP Outreach & Training)
For The Period June 1, 2001 through August 31, 2001

Description	6/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 3,326	\$ 3,326
Interest/Program Income	-	-
Total Revenues	<u>3,326</u>	<u>3,326</u>
<u>Expenditures</u>		
<u>Outreach & Training:</u>		
Outreach	832	832
Training for Consumers	2,494	2,494
Total Outreach & Training	<u>3,326</u>	<u>3,326</u>
Total Costs	<u>\$ 3,326</u>	<u>\$ 3,326</u>
Revenues over (under) costs		<u>\$ -</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 December 31, 2001

Description	1/1/00 Through 6/30/00	7/1/00 Through 12/31/00	Total Reported Expenditures
<u>Revenues</u>			
Grant Revenue	\$ 68,757	\$ 91,243	\$ 160,000
Interest/Program Income	904	49	953
Total Revenues	<u>69,661</u>	<u>91,292</u>	<u>160,953</u>
<u>Expenditures</u>			
Personnel Costs:			
Salaries & Wages	51,851	69,450	121,301
Fringe Benefits/Payroll Taxes	9,883	13,891	23,774
Sub-Total Personnel Costs	<u>61,734</u>	<u>83,341</u>	<u>145,075</u>
Non-Personnel Costs:			
Travel	217	363	580
Space Cost Rental	1,258	1,885	3,143
Consumable Supplies	1,438	2,107	3,545
Lease/Purch Equip	1,234	1,153	2,387
Consultant Services	205	324	529
Other Costs	2,671	2,119	4,790
Sub-Total Non-Personnel Costs	<u>7,023</u>	<u>7,951</u>	<u>14,974</u>
Total Costs	<u>\$ 68,757</u>	<u>\$ 91,292</u>	<u>\$ 160,049</u>
Revenues over (under) costs			<u>\$ 904</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01F-2110 (CSBG)
For The Period Jan. 1, 2001 through December 31, 2001

Description	1/1/01 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 72,950	\$ 72,950
Interest/Program Income	-	-
Total Revenues	72,950	72,950
<u>Expenditures</u>		
Personnel Costs:		
Salaries & Wages	55,119	55,119
Fringe Benefits/Payroll Taxes	11,308	11,308
Sub-Total Personnel Costs	66,427	66,427
Non-Personnel Costs:		
Travel	402	402
Space Cost Rental	1,313	1,313
Consumable Supplies	600	600
Lease/Purch Equip	179	179
Consultant Services	-	-
Other Costs	4,029	4,029
Sub-Total Non-Personnel Costs	6,523	6,523
Total Costs	\$ 72,950	\$ 72,950
Revenues over (under) costs		\$ -

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 00E-1267 (LIHEAP ECF Weatherization)
For The Period November 15, 2000 through December 31, 2001

	11/15/00-6/30/01		7/1/01-12/31/01		11/00-6/01		6/01-12/01		Total
	#D	UM	#D	UM	R	R	R	R	
1. Non-Blower Door Assessment (with attic)	23	405.5	253	6	405.5	253	0.00	1,334.00	1,334.00
2. Non-Blower Door Assessment (w/o attic)	32	1232	439.8	35	1231.5	439.8	0.00	1,280.00	1,280.00
3. Safety Check of Combustion Appliances (Pre)	45	6751	4230	55	6751	4230	0.00	2,295.00	2,295.00
4. Safety Check of Combustion Appliances (Post)	15	17	17	17	17	17	0.00	600.00	600.00
5. Blower Door Test	0	86	103.4	1	86	103.4	0.00	0.00	0.00
6. Duct Leakage Pre-Test	0	1200	0	1	1200	0	0.00	0.00	0.00
7. Duct Leakage Post-Test	0	4298	0	4	4298	0	0.00	0.00	0.00
MANDATORY MEASURES									
1. Comb App Safety Hazard Repair/Replace	64	1,088.00	0.00	0	0	0	0.00	2,191.98	2,191.98
2. Glass Replacement	0.39	189.40	0.00	0	0	0	0.00	468.00	468.00
3. Duct and Register Repair/Replacement	0.51	0.00	0.00	0	0	0	0.00	0.00	0.00
4. Minor Envelope Repair	0.58	2,191.98	0.00	0	0	0	0.00	0.00	0.00
5. Evap Cooler/A/C Vent Cover, Per Cover	0.58	0.00	0.00	0	0	0	0.00	0.00	0.00
6. Attic Venting	0.68	0.00	0.00	0	0	0	0.00	0.00	0.00
7. a. Ceiling Insulation R11	26	1,768.00	0.00	54	68	0.00	0.00	1,768.00	1,768.00
b. Kneewall Insulation R11	7.5	922.50	0.00	54	123	0.00	0.00	922.50	922.50
c. Ceiling Insulation R19	38	3,458.00	0.00	54	91	0.00	0.00	3,458.00	3,458.00
d. Kneewall Insulation R19	32	800.00	0.00	25	25	0.00	0.00	800.00	800.00
e. Ceiling Insulation R30	2	644.00	0.00	38	322	0.00	0.00	644.00	644.00
f. Ceiling Insulation R38	3	60.00	0.00	1	20	0.00	0.00	60.00	60.00
8. Low-Flow Showerhead, Per Showerhead	32	1,728.00	0.00	54	1570	296.3	0.00	1,728.00	1,728.00
9. Hot Water Faucet Restrictor, Per Device	2	270.00	0.00	10	135	0.00	0.00	270.00	270.00
10. Door Weath/Strip, Per Hinged Ent Door	15	0.00	0.00	0	0	0.00	0.00	0.00	0.00
11. Water Heater Blanket, Per Blanket	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
12. Water Heater Pipe Wrap	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
13. Duct Wrap	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
14. Switch/Outlet Gaskets, Per Dwelling	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
15. Caulking, Per Dwelling	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
16. Other Weatherstripping	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
17. Electric Base Loan Measures:									
a. Refrigerator Replacement	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
b. Electric Water heater Repair/Replace	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
c. Microwave Oven	0.00	0.00	0.00	0	0	0.00	0.00	0.00	0.00
d. Compact Fluorescent Lamps	15	0.00	0.00	0	0	0.00	0.00	0.00	0.00
1. Thread-based Compact Fluorescent Lamps									
2. Hard-Wired Compact Fluorescent Lamps									
TOTAL		34,273.25			34,273.25		0.00	34,273.25	34,273.25

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 December 31, 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	#D	UM	#D	UM				
1. Non-Blower Door Assessment (with attic)	15		45		60		54	810.00	2,430.00	3,240.00
2. Non-Blower Door Assessment (w/o attic)	14		36		50		38	532.00	1,368.00	1,900.00
3. Safety Check of Combustion Appliances (Pre)	9		52		61		48	432.00	2,496.00	2,928.00
4. Safety Check of Combustion Appliances (Post)	18		0		18		38	684.00	0.00	684.00
5. Blower Door Test	1		0		1		65	65.00	0.00	65.00
6. Duct Leakage Pre-Test	1		0		1		38	38.00	0.00	38.00
7. Duct Leakage Post-Test	1		0		1		27	27.00	0.00	27.00
MANDATORY MEASURES										
1. Comb App Safety Hazard Repair/Replace	6	950	682.3	13	1120	902.5	19	2070	1585	0.00
2. Glass Replacement	20	860	409.5	30	1320	508.2	50	2180	917.7	3,654.78
3. Duct and Register Repair/Replacement	30	5200	3833	81	10140	6967	111	15340	10800	3,097.70
4. Minor Envelope Repair	11	11		19	20		30	31		26,139.98
5. Evap Cooler/A/C Vent Cover, Per Cover	0	0	0	0	0	0	0	0	0	1,200.00
6. Attic Venting	0	0	0	0	0	0	0	0	0	0.00
7. a. Ceiling Insulation R11	0	0	0	0	0	0	0	0	0	0.00
b. KneeWall Insulation R11	0	0	0	0	0	0	0	0	0	0.00
c. Ceiling Insulation R19	0	0	0	0	0	0	0	0	0	0.00
d. KneeWall Insulation R19	0	0	0	0	0	0	0	0	0	0.00
e. Ceiling Insulation R30	0	0	0	0	0	0	0	0	0	0.00
f. Ceiling Insulation R38	0	0	0	1	60		1	60		32.40
8. Low-Flow Showerhead, Per Showerhead	30	43		78	95		108	138		0.00
9. Hot Water Faucet Restrictor, Per Device	30	68		80	176		110	244		2,280.00
10. Door Weath/Strip, Per Hinged Ent Door	30	63		81	156		111	219		1,232.00
11. Water Heater Blanket, Per Blanket	17	17		34	34		51	51		1,708.00
12. Water Heater Pipe Wrap	25	218		46	442		71	660		5,616.00
13. Duct Wrap	0	0		0	0		0	0		1,020.00
14. Switch/Outlet Gaskets, Per Dwelling	30	1070	305.9	80			110			804.44
15. Caulking, Per Dwelling	30	22		81	2180	575.2	111	3250	881.1	0.00
16. Other Weatherstripping	2	22		13	164		15	186		2,400.00
										2,755.20
										4,131.08
										338.52
										67,071.66

County of El Dorado, California
 Supplemental Summary of Measure Credit Values Installed
 CSD Contract No. 008-1212 (Weatherization)
 For The Period Jan. 1, 2000 through December 31, 2000

	1/1/00-6/30/00			7/1/00-12/31/00			1/00-6/00			7/00-12/00			Total
	#D	UM	R	#D	UM	R	#D	UM	R	#D	UM	R	
008-1212													
OPTIONAL MEASURES													
1. Ceiling Fans, Per Dwelling	19	1480	1351	70	5540	5124	89	7020	6475	2,831.20	10,663.80	13,495.00	
2. Evaporative Cooler Repair	18	630	317.3	29	860	588.3	47	1490	905.6	947.30	1,448.30	2,395.60	
3. Filter Rep for A/C or Furn, Filters Only	19			37			56			342.00	666.00	1,008.00	
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	0	0	0	1	400	0	1	400	0	0.00	300.00	300.00	
7. Floor Insulation (-36") Clearance	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	
8. Electric Water Heater Timer, Per Timer	1	1	1	1	1	1	2	2	2	101.00	101.00	202.00	
9. Setback Thermostat, Per Dwelling	1	1744		10	3873		11	5617		143.00	1,430.00	1,573.00	
10. Shadescreeen	20	0	0	53	0	0	73	0	0	5,232.00	11,619.00	16,851.00	
11. Shutters	0	0	0	0	0	0	0	0	0	0.00	0.00	0.00	
12. a. Storm Windo Operable (Vinyl)	17	1328		34	2400		51	3728		7,118.08	12,864.00	19,982.08	
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	21	1216		39	2636		60	3852		3,258.88	7,064.48	10,323.36	
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	0	0	0	0	0	0	0.00	0.00	0.00	
18. Air Conditioning Unit Repair, Per Dwelling	3	260	284.2	5	300	549.8	8	560	834	544.24	849.77	1,394.01	
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	
20. Water Heater - Gas (Repair/Replace), Per Dwelling	1	60	21.9	3	280	175.3	4	340	197.2	81.90	455.30	537.20	
21. Carbon Monoxide Detectors, Per Dwelling	26	1005	992	76	3155	2762	102	4160	3754	1,997.00	5,917.00	7,914.00	
Mileage		0			512			512		0.00	307.20	307.20	
Hornes	30			81			111			0.00	0.00	0.00	
Materials	13186.2			29575.3			42761.5			0.00	0.00	0.00	
										22,596.60	53,685.85	76,282.45	
										44,778.46	98,575.65	143,354.11	

* Maximum Contract Reimbursement \$143,236
 (Reimbursement for 7/1/00-12/31/00 is \$98,458)

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 December 31, 2000

<i>Description</i>	<i>1/1/00 Through 6/30/00</i>	<i>7/1/00 Through 12/31/00</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	\$ 44,778	\$ 98,458	\$ 143,236
Interest/Program Income	2,817	3,056	5,873
Total Revenues	<u>47,595</u>	<u>101,514</u>	<u>149,109</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	949	2,127	3,076
Fringe Benefits	155	324	479
Facilities	-	-	-
Utilities	560	531	1,091
Equipment	2,550	1,015	3,565
Communications	174	219	393
Training	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit Costs	-	-	-
Insurance - Bonding	205	208	413
Office Supplies	87	51	138
Miscellaneous	25	105	130
Intake	658	543	1,201
Total Administration Costs	<u>5,363</u>	<u>5,123</u>	<u>10,486</u>
Program:			
Training	-	-	-
Travel	-	-	-
Outreach	2,706	4,046	6,752
Dwelling Assessment	2,849	4,210	7,059
Equipment - Small Tools	82	81	163
WX Materials	13,186	29,575	42,761
Labor	27,732	40,983	68,715
Travel/Transportation	134	954	1,088
Maintenance & Repair	21	120	141
Miscellaneous	-	-	-
Total Program Costs	<u>46,710</u>	<u>79,969</u>	<u>126,679</u>
Total Costs	<u>\$ 52,073</u>	<u>\$ 85,092</u>	<u>\$ 137,165</u>
Revenues over (under) costs			<u>\$ 11,944</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	07/01/2000 Through 12/31/2000	Total Reported Expenditures
<u>Revenues</u>			
Grant Revenue	\$ 109,595	\$ 56,058	\$ 165,653
Interest/Program Income	-	-	-
Total Revenues	<u>109,595</u>	<u>56,058</u>	<u>165,653</u>
<u>Expenditures</u>			
Administration:			
Salaries & Wages	1,218	2,292	3,510
Fringe Benefits	277	374	651
Facilities	-	-	-
Utilities	37	151	188
Equipment	1,462	2,938	4,400
Training	-	-	-
Travel	-	-	-
Communications	-	38	38
Accounting	-	-	-
Audit Costs	-	-	-
Insurance/Bonding	276	303	579
Office Supplies	56	115	171
Miscellaneous	201	99	300
Intake	6,293	-	6,293
Total Administration Costs	<u>9,820</u>	<u>6,310</u>	<u>16,130</u>
Program:			
Outreach Costs	1,038	3,538	4,576
WPO	98,737	37,945	136,682
Furnace Repair/Replace	-	8,265	8,265
Total Program Costs	<u>99,775</u>	<u>49,748</u>	<u>149,523</u>
Total Costs	<u>\$ 109,595</u>	<u>\$ 56,058</u>	<u>\$ 165,653</u>
Revenues over (under) costs	<u>\$ -</u>		

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 00E-1267 (LIHEAP ECF - Admin/WPO/FRR)
For The Period Nov. 15, 2000 through December 31, 2001

Description	11/15/00 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 156,789	\$ 156,789
Interest/Program Income	-	-
Total Revenues	156,789	156,789
<u>Expenditures</u>		
Administration:		
Salaries & Wages	3,173	3,173
Fringe Benefits	711	711
Facilities	-	-
Utilities	53	53
Equipment	1,557	1,557
Training	-	-
Travel	15	15
Telephone - Communications	38	38
Accounting	-	-
Audit Costs	-	-
Insurance - Bonding	250	250
Office Supplies	-	-
Miscellaneous	-	-
Intake	6,588	6,588
Total Administration Costs	12,385	12,385
Program:		
Outreach Costs	1,884	1,884
WPO	139,775	139,775
Furnace Repair	843	843
Furnace Replace	1,902	1,902
Total Program Costs	144,404	144,404
Total Costs	\$ 156,789	\$ 156,789
Revenues over (under) costs		\$ -

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 00E-1267 (LIHEAP ECF - WX)
For The Period Nov. 15, 2000 through December 31, 2001

<i>Description</i>	<i>11/15/00 Through 6/30/01</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>		
Grant Revenue	\$ 76,670	\$ 76,670
Interest/Program Income	-	-
Total Revenues	<u>76,670</u>	<u>76,670</u>
<u>Expenditures</u>		
Administration:		
Salaries & Wages	1,317	1,317
Fringe Benefits	286	286
Facilities	-	-
Utilities	182	182
Equipment	452	452
Communications	139	139
Training	-	-
Travel	43	43
Accounting	-	-
Audit Costs	-	-
Insurance - Bonding	91	91
Office Supplies	253	253
Miscellaneous	31	31
Intake	636	636
Total Administration Costs	<u>3,430</u>	<u>3,430</u>
Program:		
Training	-	-
Travel	-	-
Outreach	2,177	2,177
Dwelling Assessment	2,422	2,422
Equipment - Small Tools	109	109
WX Materials	21,424	21,424
Labor	23,843	23,843
Storage	-	-
Vehicle Insurance	-	-
Transportation to Job Sites	463	463
Maintenance & Repair	193	193
Miscellaneous	-	-
Total Program Costs	<u>50,631</u>	<u>50,631</u>
Total Costs	<u>\$ 54,061</u>	<u>\$ 54,061</u>
Revenues over (under) costs		<u>\$ 22,609</u>

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

Description	1/1/00 Through 6/30/00	7/1/00 Through 12/31/00	Total Reported Expenditures
<u>Revenues</u>			
Grant Revenue	\$ 6,662	\$ 19,905	\$ 26,567
Interest/Program Income	-	-	-
Total Revenues	<u>6,662</u>	<u>19,905</u>	<u>26,567</u>
<u>Expenditures</u>			
Assurance 16 Activity Costs:			
Budget Counseling	6,662	19,905	26,567
Total Program Costs	<u>6,662</u>	<u>19,905</u>	<u>26,567</u>
Total Costs	<u>\$ 6,662</u>	<u>\$ 19,905</u>	<u>\$ 26,567</u>
Revenues over (under) costs			<u>\$ -</u>

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	1/1/00 Through 6/30/00	7/1/00 Through 12/31/00	Total Reported Expenditures
<u>Revenues</u>			
Grant Revenue	\$ 2,262	\$ 6,641	\$ 8,903
Interest/Program Income	-	-	-
Total Revenues	<u>2,262</u>	<u>6,641</u>	<u>8,903</u>
<u>Expenditures</u>			
HEAP Outreach:			
Outreach - HEAP	<u>2,262</u>	<u>6,641</u>	<u>8,903</u>
Total HEAP Outreach Costs	<u>2,262</u>	<u>6,641</u>	<u>8,903</u>
Total Costs	<u>\$ 2,262</u>	<u>\$ 6,641</u>	<u>\$ 8,903</u>
Revenues over (under) costs			<u>\$ -</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 00E-1267 (LIHEAP ECF - Assurance 16)
For The Period Nov. 15, 2000 through December 31, 2001

Description	11/15/00 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 15,857	\$ 15,857
Interest/Program Income	-	-
Total Revenues	<u>15,857</u>	<u>15,857</u>
<u>Expenditures</u>		
Assurance 16 Activities	<u>15,857</u>	<u>15,857</u>
Total Program Costs	<u>15,857</u>	<u>15,857</u>
Total Costs	<u>\$ 15,857</u>	<u>\$ 15,857</u>
Revenues over (under) costs		<u><u>\$ -</u></u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 00E-1267 (LIHEAP ECF - HEAP)
For The Period Nov. 15, 2000 through December 31, 2001

Description	11/15/00 Through 6/30/01	Total Reported Expenditures
<u>Revenues</u>		
Grant Revenue	\$ 4,040	\$ 4,040
Interest/Program Income	-	-
Total Revenues	<u>4,040</u>	<u>4,040</u>
<u>Expenditures</u>		
HEAP Outreach:		
Outreach - HEAP	4,040	4,040
WPO - HEAP	-	-
Total HEAP Program Costs	<u>4,040</u>	<u>4,040</u>
Total Costs	<u>\$ 4,040</u>	<u>\$ -</u>
Revenues over (under) costs		<u>\$ -</u>