

**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, 2003**

JOHN F. WARDEN, JR.
CERTIFIED PUBLIC ACCOUNTANT

COUNTY OF EL DORADO
For the Fiscal Year Ended June 30, 2003

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

Board of Supervisors
County of El Dorado
Placerville, California 95667

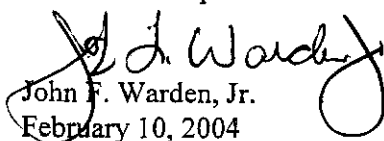
I have audited the accompanying financial statements of the County of El Dorado, as of and for the year ended June 30, 2003 and have issued my report thereon dated February 10, 2004. These financial statements are the responsibility of the County of El Dorado's management. My responsibility is to express an opinion on these 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 financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. I believe that my audit provides a reasonable basis for my opinion.

In my opinion, the 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, 2003, 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 February 10, 2004, 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 financial statements. The Supplemental Information-Community Services and Development Grants, the Supplemental Information-Office of Criminal Justice Planning Grants and Supplemental Information-Department of Justice Grant are presented for purposes of additional analysis as requested by the Community Services and Development Department, the Office of Criminal Justice Planning and the Department of Justice and are not a required part of the financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and, in my opinion, based on my audit of the financial statements and the report of other auditors, is fairly stated in all material respects when considered in relation to the general statements taken as a whole.


John F. Warden, Jr.
February 10, 2004

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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 financial statements of the County of El Dorado as of and for the year ended June 30, 2003 and have issued my report thereon dated February 10, 2004. 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.

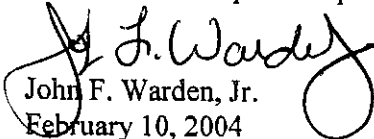
COMPLIANCE

As part of obtaining reasonable assurance about whether the County of El Dorado's 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 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 February 10, 2004.

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 financial statements and not to provide assurance of the internal control over financial reporting. My consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be a material weakness. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. 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 February 10, 2004.

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.
February 10, 2004

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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, 2003. 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, 2003. 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 1999-4 and 2001-5.

INTERNAL CONTROL OVER COMPLIANCE

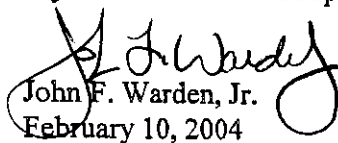
The management of the County of El Dorado is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing my audit, I considered the County of El Dorado's 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.

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 2002-1, 2003-1, and 2003-2.

I have audited the financial statements of the County of El Dorado as of and for the year ended June 30, 2003 and have issued my report thereon dated February 10, 2004. My audit was performed for the purpose of forming an opinion on the 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 financial statements. Such information has been subjected to the auditing procedures applied in the audit of the financial statements and in my opinion, are fairly stated, in all material respects, in relation to the 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 is not intended to be and should not be used by anyone other than these specified parties.


John F. Warden, Jr.
February 10, 2004

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Agency	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues	Expenditures
I. U.S. DEPARTMENT OF AGRICULTURE							
A. Food Stamp Cluster							
Passed Through State Department of Social Services:							
1a. State Administration Matching for Food Stamps Admin	CDSS	10.561	n/a	n/a	07/01/01-06/30/02	\$ 15,714	\$ 15,714
1b. State Administration Matching for Food Stamps Admin	CDSS	10.561	n/a	n/a	07/01/02-06/30/03	938,038	938,038
Total State Administration Matching for Food Stamps Admin	CDSS	10.561				953,752	953,752
Total Food Stamp Cluster						953,752	953,752
B. Child Nutrition Cluster							
Passed Through State Department of Education							
1. School Breakfast Program	CDOE	10.553	09-10090-0930016-01		07/01/90-		
2. National School Lunch Program	CDOE	10.555	09-10090-0930016-01	n/a	7/01/02-06/30/03	18,711	18,711
	CDOE	10.555	09-10090-0930016-01	n/a	7/01/02-06/30/03	29,972	29,972
Total Child Nutrition Cluster						48,683	48,683
C. Other Cluster							
Passed Through State Department of Aging:							
1a. Nutrition Program for the Elderly C1	CDOA	10.570	FF-0203-29	53,828	7/01/02-06/30/03	52,701	52,701
1b. Nutrition Program for the Elderly C2	CDOA	10.570	FF-0203-29	44,788	7/01/02-06/30/03	46,070	46,070
Total Nutrition Program for the Elderly*	CDOA	10.570				98,771	98,771
D. Passed Through State Department of Health Services:							
1a. Special Supplemental Food Programs-WIC	CDHS	10.557	99-85711-04	378,364	10/01/01-09/30/02	117,481	117,481
1b. Special Supplemental Food Programs-WIC	CDHS	10.557	02-25672-01	441,641	10/01/03-09/30/03	272,403	272,403
Total Special Supplemental Food Programs-WIC	CDHS	10.557				389,884	389,884
E. Direct-U.S.F.S.							
<u>Cooperative Forestry Agreement Program:</u>							
<u>Lake Tahoe Erosion Control Projects:</u>							
1a. <u>Lake Tahoe Erosion Control Grants-Economic Recovery Program</u>	DIR USFS	10.664					
Montgomery Estates 95155	DIR USFS	10.664	02-DG-11051900-024	86,000	06/01/02-06/01/04	2,095	2,095
So Upper Truckee River 95168/068	DIR USFS	10.664	02-DG-11051900-024	130,500	06/01/02-06/01/04	39,928	39,928
Golden Bear Project 95176	DIR USFS	10.664	02-DG-11051900-024	58,750	06/01/02-06/01/04	8,992	8,992
1b. Angora Wetlands Monitoring	DIR USFS	10.664	01-DG-11051900-001	150,000	09/03/01-09/30/06	15,349	15,349
1c. Angora Wetlands Monitoring	DIR USFS	10.664	02-DG-11051900-028	75,000	07/18/02-12/31/04	45,169	45,169
1d. Pioneer Trail III	DIR USFS	10.664	00-DG-11051900-006	72,058	10/27/00-02/02/02	0	0
1e. Cascade Erosion Control (EC) Project	DIR USFS	10.664	00-DG-11051900-007	100,000	10/27/00-10/27/04	1,035	1,035
Subtotal Lake Tahoe Erosion Control Projects						112,568	112,568
1f. Visitor Protection	DIR USFS	10.664	n/a	36,000	10/1/02-9/30/03	0	0
Total Cooperative Forestry Agreement Program	DIR USFS	10.664				112,568	112,568
F. Passed Through State Controller's Office							
<u>Schools and Roads-State</u>							
1a. Title I-Schools and Roads	CSCO	10.665	n/a	n/a	07/01/02-06/30/03	1,675,468	1,675,468
1b. Title III County Projects FFY01	CSCO	10.665	n/a		10/01/01-9/30/02	125,895	125,895
1c. Title III County Projects FFY02	CSCO	10.665			10/1/02-9/30/03	591,342	487,134
Title III interest	CSCO	10.665				5,992	4,937
Total Schools and Roads-State						2,272,802	2,293,434
TOTAL U.S. DEPARTMENT OF AGRICULTURE						3,876,460	3,897,092

See accompanying notes

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

<u>Federal Grantor/Pass Through Grantor/Program Title</u>	<u>Pass Through Agency</u>	<u>Federal CFDA No</u>	<u>Pass Through Number</u>	<u>Grant Amount</u>	<u>Grant Term</u>	<u>Revenues</u>	<u>Expenditures</u>
2. U.S. DEPARTMENT OF EDUCATION							
A. Passed Through State Department of Alcohol and Drug Programs: <u>Drug Free Schools and Communities</u> Subrecipient of Tulare County							
1 SDFSC Friday Night Live Mentor Total Drug Free Schools & Communities	CDADP	84.186	n/a	27,500	07/01/02-06/30/03	6,896	6,896
	CDADP	84.186				6,896	6,896
TOTAL DEPARTMENT OF EDUCATION						6,896	6,896
3. U.S. DEPARTMENT OF ENERGY							
A. Passed Through State Department of Community Services and Development							
1a. Weatherization Program for Low- Income Persons	CDCSD	81.042	02C-1412	57,426	04/01/02-03/31/03	57,426	57,426
1b. Weatherization Program for Low- Income Persons	CDCSD	81.042	03C-1462	54,198	04/01/03-01/31/04	24,984	24,984
Total Weatherization Program for Low-Income Persons	CDCSD	81.042				82,410	82,410
TOTAL U.S. DEPARTMENT OF ENERGY						82,410	82,410
4. U.S. ENVIRONMENTAL PROTECTION AGENCY							
A. Passed Through State Department of Health Services							
1. Capitalization Grants for Drinking Water-Source Water Assessment and Protection Program (SWAP)	CDHS	66.468	98-16067	55,575	6/1/99-12/31/2002	5,521	5,521
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY						5,521	5,521
5. FEDERAL EMERGENCY MANAGEMENT AGENCY							
A. Passed Through State Office of Emergency Services							
1. Public Assistance Grants	COES	83.544	FEMA 1046DR-CA , PA#017-91003			0	0
2a. Emergency Management Performance Grants	COES	83.552	EMF 2002-GR-0202	31,844	10/01/01-09/30/02	7,961	7,961
2b. Emergency Management Performance Grants	COES	83.552	2003-0302,OES 017- 000	32,148	10/01/02-09/30/03	24,111	24,111
2c. Emergency Management Performance Grants	COES	83.552	2002-0313,OES 017-01	90,297	03/06/03-12/15/03	8,598	8,598
Total Emergency Management Performance Grants	COES	83.552				40,670	40,670
TOTAL FEDERAL EMERGENCY MANAGEMENT AGENCY						40,670	40,670

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Agency	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues	Expenditures
6. U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES							
A. Aging Cluster*							
<u>Special Programs for Aging:</u>							
1. Title VII, Part B Elder Abuse Prevention	CDOA	93.041	FF-0203-29	3,322	07/01/02-06/30/03	3,322	3,322
2. Title VII, Part A-Long Term Care Ombudsman Services	CDOA	93.042	FF-0203-29	5,966	07/01/02-06/30/03	2,201	2,201
3. Title III, Part F Preventive Health Services	CDOA	93.043	FF-0203-29	12,141	07/01/02-06/30/03	12,141	12,141
4. Title III, Part B-Supportive Services and Senior Centers	CDOA	93.044	FF-0203-29	222,954	07/01/02-06/30/03	198,402	198,402
5a. Title III, Part C-Nutrition Services (C1)	CDOA	93.045	FF-0203-29	229,209	07/01/02-06/30/03	229,209	229,209
5b. Title III, Part C-Nutrition Services (C2)	CDOA	93.045	FF-0203-29	113,494	07/01/02-06/30/03	113,494	113,494
Total Title III, Part C Nutrition Services	CDOA	93.045				342,703	342,703
Subtotal Other Cluster-Aging, DHHS*						558,769	558,769
Total Other Cluster-Aging (includes USDA CFDA 10.570)*						657,540	657,540
C. Medicaid Cluster*							
<u>Medical Assistance Program:</u>							
Passed through Department of Aging							
1a. MSSP	CDOA	93.778	MS-0102-35	276,903			
MSSP Close out adj Fed appx 51%	CDOA	93.778	MS-0102-35		07/01/01-06/30/02	9,520	(338)
MSSP Close out adj St appx 49%	CDOA	93.778	MS-0102-35		07/01/01-06/30/02	9,147	(325)
1b. MSSP	CDOA	93.778	MS-0203-35	276,903			
FEDERAL (Appx 51%)	CDOA	93.778	MS-0203-35		07/01/02-06/30/03	136,716	135,671
STATE (Appx 49%)	CDOA	93.778	MS-0203-35		07/01/02-06/30/03	131,354	130,351
MSSP Program Interest	CDOA	93.778	MS-0203-35		07/01/02-06/30/03	450	450
Passed through Department Health Services (DHS)							
1c. CHDP	CDHS	93.778	n/a	99,785	07/01/02-06/30/03	97,210	97,210
1d. Childrens Medical Services (CMS)	CDHS	93.778	n/a	115,909	07/01/02-06/30/03	109,873	109,873
1e. Maternal & Child Health (MCH)	CDHS	93.778	2000-09	273,780	07/01/01-06/30/02	(194)	0
1f. Maternal & Child Health (MCH) <u>Medi-Cal Administrative Activities</u> <u>(MAA)</u>	CDHS	93.778	2001-09	206,645	07/01/02-06/30/03	178,669	178,669
1g. MAA -AAA/Link/I&R	CDHS	93.778	99-85454	100,000	07/01/99-06/30/00	889	889
1h. MAA-Public Health	CDHS	93.778	00-90488	250,000	07/01/00-06/30/01	33,170	33,170
1i. MAA-PG	CDHS	93.778	00-90488		07/01/00-06/30/01	17,052	17,052
1j. MAA-AAA/Link/I&R	CDHS	93.778	00-90488		07/01/00-06/30/01	7,204	7,204
1k. MAA-PG	CDHS	93.778	01-15383	400,000	07/01/01-06/30/02	27,851	27,851
Passed through DHS to Department of Social Services							
1l. Medical Assistance Program MCal	CDHS/CDSS	93.778	n/a	n/a	07/01/01-06/30/02	12,677	12,677
1m. Medical Assistance Program MCal	CDHS/CDSS	93.778	n/a	n/a	07/01/02-06/30/03	1,247,159	1,247,159
1n. Medical Assistance Program (Other Title XIX DSS)	CDHS/CDSS	93.778	n/a	n/a	07/01/01-06/30/02	6,583	6,583
1o. Medical Assistance Program (Other Title XIX DSS)	CDHS/CDSS	93.778	n/a	n/a	07/01/02-06/30/03	459,774	459,774
1p. Medical Assistance Program -IHSS Public Authority	CDHS/CDSS	93.778	n/a	n/a	07/01/02-06/30/03	29,510	29,510
Passed through DHS to Department of Veterans' Affairs							
1q. Medi-Cal Cost Avoidance	CDHS/CDVA	93.778	n/a	n/a	07/01/01-06/30/02	6,489	6,489
1r. Medi-Cal Cost Avoidance for 7/1/02-12/31/02	CDHS/CDVA	93.778	n/a	n/a	07/01/02-06/30/03	3,541	3,541
Total Medical Assistance		93.778				2,524,644	2,503,460
Total Medicaid Cluster*						2,524,644	2,503,460

See accompanying notes

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Agency	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues	Expenditures
D. HIV Cluster							
Subrecipient through County of Sacramento							
1a. Total HIV Emergency Relief	CoSAC	93.914	7275-02/03-709	244,030	03/01/01-2/28/02	159,606	159,606
1b. Total HIV Emergency Relief	CoSAC	93.914	7275-03/04-709	185,062	03/01/02-2/28/03	58,036	58,036
Total HIV Emergency Relief	CoSAC	93.914				217,642	217,642
Total HIV Cluster						217,642	217,642
E. Passed Through State Department of Aging							
1 Title III, Part E Family Caregiver Support	CDOA	93.052	FC-0204-29	94,030	07/01/03-06/30/03	93,870	93,870
F. Passed Through State Department of Alcohol and Drug Abuse Programs:							
<u>Substance Abuse Prevention and Treatment Block Grant (SAPT)*</u>							
	CDADP	93.959	SCC09 2002-03 v2				
1a. SAPT Discretionary FFY2002	CDADP	93.959	50-02, 2a	219,095	07/01/02-06/30/03	218,816	218,816
1b. SAPT Discretionary FFY2003	CDADP	93.959	50-03	607,759	10/01/02-06/30/04	364,252	364,252
1c. Adolescent Trmt Prog FFY 2002	CDADP	93.959	50a-02	6,329	07/01/02-06/30/03	4,211	4,211
1d. Adolescent Trmt Prog FFY 2003	CDADP	93.959	50a-03	16,818	10/01/02-06/30/04	14,711	14,711
1e. SAPT Friday Night Live FFY2002	CDADP	93.959	50b-02	750	07/01/02-06/30/03	750	750
1f. SAPT Friday Night Live FFY2003	CDADP	93.959	50b-03	3,000	10/01/02-06/30/04	2,250	2,250
1g. Club Live FFY2002	CDADP	93.959	50c-02	750	07/01/02-06/30/03	750	750
1h. Club Live FFY2003	CDADP	93.959	50c-03	3,000	10/01/02-06/30/04	2,250	2,250
1i. Primary Prevention S/A 2002	CDADP	93.959	50d-02	65,153	07/01/02-06/30/03	65,370	65,370
1j. Primary Prevention S/A 2003	CDADP	93.959	50d-03	191,758	10/01/02-06/30/04	143,609	143,609
1k. SAPT HIV Set Aside 2002	CDADP	93.959	51-02	39,090	07/01/02-06/30/03	33,090	33,090
1l. SAPT HIV Set Aside 2003	CDADP	93.959	51-03	41,277	10/01/02-06/30/04	5,418	5,418
1n. SAPT Perinatal Set Aside 2002	CDADP	93.959	52-02	10,060	07/01/02-06/30/03	10,060	10,060
1o. SAPT Perinatal Set Aside 2003	CDADP	93.959	52-03	48,005	10/01/02-06/30/03	35,616	35,616
1p. Drug Testing SATT A FFY2002	CDADP	93.959	59a-02	42,663	07/01/02-06/30/03	42,520	42,520
Total Substance Abuse Prevention and Treatment Block Grant (SAPT)*		93.959		1,295,507		943,673	943,673
G. Passed through State Department of Child Support Services							
<u>Child Support Enforcement (CSE)*:</u>							
1a. CSE Title IVD Incentives	CDCSS	93.563	n/a	n/a	07/01/02-06/30/03	254,211	254,211
1b. CSE Good Performance Incentive	CDCSS	93.563	(n/a) FFY2000	85,767	n/a	0	0
1c. CSE Title IVD Admin	CDCSS	93.563	n/a	n/a	07/01/01-06/30/02	51,720	51,720
1d. CSE Title IVD Admin	CDCSS	93.563	n/a	n/a	07/01/02-06/30/03	3,327,422	3,327,422
Total Child Support Enforcement*	CDCSS	93.563				3,633,353	3,633,353
H. Passed Through State Department of Community Services and Development							
1. <u>Low Income Home Energy Assistance Program (LIHEAP)</u>							
1a. Assurance 16/Outreach	CDCSD	93.568	02B-5162	37,100	01/01/02-3/31/03	37,100	37,100
1b. HEAP	CDCSD	93.568	02B-5162	16,947	01/01/02-3/31/03	16,623	16,623
1c. Weatherization Assistance	CDCSD	93.568	02B-5162	188,611	01/01/02-3/31/03	150,551	150,551
1d. ECIP/Wood Propane & Oil/FRR Program/Interest income WX	CDCSD	93.568	02B-5162	269,768	01/01/02-3/31/03	223,721	223,721
1e. Assurance 16/Outreach	CDCSD	93.568	03B-5213	41,735	01/01/03-12/31/03	11,773	11,773
1f. HEAP	CDCSD	93.568	03B-5213	11,400	01/01/03-12/31/03	3,418	3,418
1g. Weatherization Assistance	CDCSD	93.568	03B-5213	210,209	01/01/03-12/31/03	38,368	38,368
1h. ECIP/Wood Propane & Oil/FRR Program/Interest income WX	CDCSD	93.568	03B-5213	299,734	01/01/03-12/31/03	43,852	43,852
Total L.I.H.E.A.P.	CDCSD	93.568			01/01/03-06/30/03	1,043	0
						528,562	525,406
2a. Community Services Block Grant	CDCSD	93.569	02F-4210	173,556	01/01/02-12/31/02	113,101	113,101
Program/Interest Income	CDCSD	93.569	02F-4210		7/01/02-12/31/02	43	43
2b. Community Services Block Grant	CDCSD	93.569	03F-4310	173,556	01/01/03-12/31/03	59,915	59,915
Program/Interest Income	CDCSD	93.569	02F-4210		01/01/03-6/30/03	3	0
Total Community Services Block Grant	CDCSD	93.569				173,062	173,059

See accompanying notes

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Agency	Federal CFDA No	Pass Through Number	Grant		Revenues	Expenditures
				Amount	Grant Term		
I. Passed Through State Department of Health Services							
1. Immunizations Grant	CDHS	93.268	02-25160	27,443	07/01/02-06/30/03	27,442	27,442
<u>Centers for Disease Control and Prevention (CDC) Investigations and Technical Assistance</u>							
2a. Category 1 Bioterrorism Preparedness	CDHS	93.283	01-16538	73,069	2/12/02-8/31/03	73,069	73,069
2b. Bioterrorism Preparedness Program	CDHS	93.283		223,778	9/01/02-8/31/03	162,936	157,807
2c. Smallpox Program	CDHS	93.283		101,652	11/02-8/31/03	75,000	80,129
Total CDC Investigations and Technical Assistance	CDHS	93.283				311,005	311,005
3a. Preventive Health Services Block Grant	CDHS	93.991	n/a	7,310	10/01/01-9/30/02	1,570	1,570
3b. Preventive Health Services Block Grant	CDHS	93.991	n/a	5,664	10/01/02-9/30/03	4,248	4,248
Total Preventive Health Services Block Grant	CDHS	93.991				5,818	5,818
4. Maternal & Child Health Block Grant (MCH)	CDHS	93.994	200909	73,000	07/01/02-06/30/03	65,792	65,792
J. Passed Through State Department of Mental Health							
1. Projects for Assistance in Transition from Homelessness	CMH	93.150	n/a	13,174	07/01/02-06/30/03	13,174	13,174
2. Community Mental Health Services (SAMHSA)	CMH	93.958	n/a	141,278	07/01/02-06/30/03	96,410	96,410
K. Passed Through State Department of Social Services							
1a. Promoting Safe and Stable Families	CDSS	93.556	n/a		10/01/00-09/30/01	74,678	74,678
1b. Promoting Safe and Stable Families	CDSS	93.556	n/a		10/01/01-09/30/02	9,852	9,852
1c. Promoting Safe and Stable Families	CDSS	93.556	n/a		10/01/02-09/30/03	122,377	122,377
Total Promoting Safe and Stable Families	CDSS	93.556				206,907	206,907
2. Temporary Assistance to Needy Families (TANF)							
2a. Assistance Payments-CalWorks	CDSS	93.558			07/01/02-06/30/03	2,940,009	2,940,009
2b. Assistance Payments-TANF Other	CDSS	93.558			07/01/02-06/30/03	24,166	24,166
2c. TANF-Incentives	CDSS	93.558			07/01/02-06/30/03	14,537	14,537
2d. TANF-Probation	CDSS	93.558			07/01/00-06/30/01	(6,308)	(6,308)
2e. TANF-Probation	CDSS	93.558			07/01/02-06/30/02	(401)	(401)
2f. TANF-Probation	CDSS	93.558		511,713	07/01/02-06/30/03	511,713	511,713
2g. TANF-Admin (AFDC) cor 9/93	CDSS	93.558			07/01/93-06/30/94	417	417
2h. TANF-Admin (AFDC) cor 6/95	CDSS	93.558			07/01/94-06/30/95	8,829	8,829
2i. TANF-Admin	CDSS	93.558			07/01/00-06/30/01	(1,570)	(1,570)
2j. TANF-Admin	CDSS	93.558			07/01/01-06/30/02	(5,419)	(5,419)
2k. TANF-Admin	CDSS	93.558			07/01/02-06/30/03	4,697,653	4,697,653
Total Temporary Assistance to Needy Families (TANF)	CDSS	93.558				8,183,626	8,183,626
3a. Federal Community Based Family Resource Program 01/02	CDSS	93.590	n/a	13,386	07/01/01-06/30/02	1,116	0
3b. Federal Community Based Family Resource Program 02/03	CDSS	93.590	n/a	14,577	07/01/02-06/30/03	10,216	10,216
Total Federal Community Based Family Resource Program	CDSS	93.590				11,332	10,216
4a. Adoptions Incentive	CDSS	93.603	n/a	n/a	07/01/01-06/30/02	1,345	1,345
4b. Adoptions Incentive	CDSS	93.603	n/a	n/a	07/01/02-06/30/03	86,783	86,783
Total Adoptions Incentive	CDSS	93.603				88,128	88,128
5. Child Welfare Services IVB	CDSS	93.645	n/a	n/a	07/01/02-06/30/03	96,740	96,740

See accompanying notes

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through <u>Grantor/Program Title</u>	Pass Through <u>Agency</u>	Federal <u>CFDA No</u>	Pass Through <u>Number</u>	<u>Grant</u> <u>Amount</u>	<u>Grant Term</u>	<u>Revenues</u>	<u>Expenditures</u>
6a. Foster Care-Title IV-E (Maintenance Payments)	CDSS	93.658	n/a	n/a	07/01/02-06/30/03	974,872	974,872
6b. Foster Care-Title IV-E (Adm) cor 9/93	CDSS	93.658	n/a	n/a	07/01/93-06/30/94	339	339
6c. Foster Care-Title IV-E (Adm) cor 6/95	CDSS	93.658	n/a	n/a	07/01/94-06/30/95	86,594	86,594
6e. Foster Care-Title IV-E (Admin)	CDSS	93.658	n/a	n/a	07/01/01-06/30/02	8,226	8,226
6f. Foster Care-Title IV-E (Probation)	CDSS	93.658	n/a	n/a	07/01/02-06/30/03	372,282	372,282
6g. Foster Care-Title IV-E (Admin)	CDSS	93.658	n/a	n/a	07/01/02-06/30/03	997,777	997,777
Total Foster Care Title IVE	CDSS	93.658				<u>2,440,090</u>	<u>2,440,090</u>
7a. Adoption Assistance	CDSS	93.659	n/a	n/a	07/01/02-06/30/03	621,214	621,214
7b. Adoption Assistance (Admin)	CDSS	93.659	n/a	n/a	07/01/01-06/30/02	1,049	1,049
7c. Probation IVE Adoptions	CDSS	93.659	n/a	n/a	07/01/02-06/30/03	719	719
7d. Adoption Asst (Admin)-cor 9/93	CDSS	93.659	n/a		07/01/93-06/30/94	25	25
7e. Adoption Asst (Admin)-cor 6/95	CDSS	93.659	n/a		07/01/94-06/30/95	(36)	(36)
7f. Adoption Assistance (Admin)	CDSS	93.659	n/a	n/a	07/01/02-06/30/03	132,320	132,320
Total Adoption Assistance*	CDSS	93.659				<u>755,291</u>	<u>755,291</u>
8. Independent Living Skills	CDSS	93.674	n/a	n/a	07/01/02-06/30/03	81,522	81,522
9. Social Security Incentive Payment	CDSS	93.unknown	n/a	n/a	07/01/02-06/30/03	14,000	14,000
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES						<u><u>21,070,852</u></u>	<u><u>21,045,393</u></u>
7. U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT							
A. Section 8 Tenant-Based Cluster							
Direct							
<u>Housing Choice Vouchers</u>							
1a. Admin	DIR_HUD	14.871	CA-151 VO	325,994	7/1/02-06/30/03	337,468	300,201
Admin Interest					7/1/02-06/30/03	2,050	2,050
1b. Vouchers Project	DIR_HUD	14.871	CA-151 VO	1,881,528	7/1/02-06/30/03	1,837,638	1,837,638
Vouchers Project Interest					7/1/02-06/30/03	1,026	1,026
Total Housing Choice Vouchers	DIR_HUD	14.871				<u>2,178,182</u>	<u>2,140,915</u>
Total Section 8 Tenant-Based Cluster						<u>2,178,182</u>	<u>2,140,915</u>
B. Passed Through State Department of Housing and Community Development:							
<u>Community Development Block Grant/State's Program (CDBG)</u>							
1a. Community Development							
Block Grant (Housing Rehab)	CDHCD	14.228	02-EDBG-0877	500,000	04/18/03-08/05/201	0	0
1b. Community Development							
Block Grant (Housing Rehab)	CDHCD	14.228	01-STBG-1580	300,000	10/1/01-3/31/2004	30,646	30,646
1c. Community Development							
Block Grant (Food Kitchen)	CDHCD	14.228	99-STBG-1355	375,000	10/1/99-6/30/2002	1,287	1,287
1d. Planning and Technical Assistance Grant							
Economic Development	CDHCD	14.228	02/EDBG-0850	35,000	12/26/02-12/31/04	0	0
1e. Revolving Loan Fund (RLF)							
Housing Rehabilitation							
Program Income (RLF)	CDHCD	14.228	n/a		07/01/02-06/30/03	171,718	89,043
1f. Revolving Loan Fund-							
Economic Development							
Program Income(RLF)	CDHCD	14.228	n/a		07/01/02-06/30/03	31,120	25,316
Total Community Development						<u>31,120</u>	<u>25,316</u>
Block Grant/State's Program	CDHCD	14.228				234,771	146,292
C. Passed through County of Sacramento Housing Authority							
1a. Housing Opportunities for People with Aids (HOPWA)-Short Term							
Emergency Housing Assistance	CoSAC HA	14.241	DHA-CS-ELD-01-02	33,250	1/1/01-12/31/02	13,382	13,382
1b. Housing Opportunities for People with Aids (HOPWA)-Short Term							
Emergency Housing Assistance	CoSAC HA	14.241	DHA-CS-ELD-01-03	34,600	1/1/03-12/31/03	11,640	11,640
Total HOPWA	CoSAC HA	14.241				<u>25,022</u>	<u>25,022</u>
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT						<u><u>2,437,975</u></u>	<u><u>2,312,229</u></u>

See accompanying notes

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Agency	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues	Expenditures
8 U.S. DEPARTMENT OF INTERIOR							
A. Direct-Bureau of Land Management							
1. Payment In-Lieu of Taxes	DIR BLM	15.226	n/a		07/01/02-06/30/03	86,838	86,838
B. Passed through Tahoe Resource Conservation District							
1. Water Reclamation and Reuse Program (Angora Creek-SEZ Restoration 95147)	TRCD	15.504	02-FG-200067 BOR/TRCD	900,000	08/12/02-12/15/05	96,896	96,887
TOTAL U.S. DEPARTMENT OF INTERIOR						183,734	183,725
9. U.S. DEPARTMENT OF JUSTICE							
A. Direct-Drug Enforcement Administration							
1a. Domestic Cannabis Eradication/Suppression Program							
	DIR DEA	16.unknown	GFAN-02-9008	15,000	1/1/02-12/31/02	15,000	15,000
1b. Domestic Cannabis Eradication/Suppression Program							
Total Domestic Cannabis Eradication/Suppression Program	DIR DEA	16.unknown	2003-15	16,000	1/1/03-12/31/03	2,042	2,042
						17,042	17,042
B. Direct-Office of Community Oriented Policing Services							
Public Safety and Community Policing Grants:							
1a. COPS Universal Hiring -98	DIR-OCOPS	16.710	(ORI#CA00900A) 95CCWS0441	225,000	04/01/99-09/30/03	75,000	75,000
1b. COPS MORE-96		16.710	97CMWX1182	485,271	06/1/97-5/30/03	0	0
1c. COPS MORE-98		16.710	98CMWX1736	113,590	09/1/98-10/31/03	0	0
1d. COPS MORE-02		16.710	2002CMWS0165	97,500	08/1/02-07/31/03	20,413	20,413
1e. COPS IN SCHOOLS		16.710	01SHWX0330	125,000	2-01-01-1/31/04	49,187	49,187
Total Public Safety and Community Policing Grants		16.710				144,600	144,600
C. Direct-Office of Justice Programs							
1a. Local Law Enforcement Block Grant							
	DIR OJP	16.592	01-LB-BX-1533	82,504	10/1/00-9/30/02	3,898	3,898
1b. Local Law Enforcement Block Grant							
Total Local Law Enforcement Block Grant	DIR OJP	16.592	2002-LB-BX-0501	74,492	10/1/01-9/30/03	71,904	71,904
						75,802	75,802
2. State Criminal Alien Assistance Program	DIR OJP	16.606	02AP-BX-0143	66,357	10/01/02-9/30/03	66,357	66,357
3. Bulletproof Vest Partnership Program	DIR OJP	16.607	n/a	526		526	526
4. Drug Free Communities Support Prg	DIR OJP	16.729	2000-JN-FX-0045	300,000	10/01/00-09/30/03	111,258	111,258
D. Passed Through State Office of Criminal Justice Planning							
1. Juvenile Accountability Incentive	COCJP	16.523	IP02010090	50,480	7/01/02-6/30/03	18,764	18,764
2. Juvenile Justice Diversion	COCJP	16.540	JV99010090 Yr3	200,000	7/01/02-6/30/03	190,622	190,622
Victims of Crimes Assistance							
3a. Elder Abuse Advocacy & Outreach	COCJP	16.575	EA98010090	360,000	6/1/99-09/30/03	59,172	59,172
3b. Victim Witness Assistance	COCJP	16.575	VW00190090	86,981	7/1/00-06/30/03	83,588	83,588
Total Victims of Crimes Assistance	COCJP	16.575				142,760	142,760
Byrne Formula Grant Program							
4a. Drug Control Strategy	COCJP	16.579	DC01120090	202,619	07/01/01-06/30/02	8,019	8,019
4b. Drug Control Strategy	COCJP	16.579	DC02130090	208,752	07/01/03-06/30/03	200,959	199,878
4c. Marijuana Suppression Program	COCJP	16.579	MS01090090	242,820	07/01/01-12/31/02	71,720	71,720
Total Byrne Formula Grant Program	COCJP	16.579				280,698	279,617
E. Passed through Office of Emergency Services							
1a. State Domestic Preparedness Equipment Support Program	COES	16.007	2000-TE-CX-0166	38,200	03/24/00-03/23/03	14,070	14,070

See accompanying notes

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Agency	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues	Expenditures
1b. FY01 State Domestic Preparedness Equipment Program	COES	16.007	2002-0088, FIPS#017-000	115,417	11/8/02-12/31/03	104,381	104,381
1c. State Domestic Preparedness Grant Program	COES	16.007	2002-0133, OES#017- 000	183,644	6/23/03-3/31/04	24,130	24,130
Total State Domestic Preparedness Equipment Support Program	COES	16.007				142,581	142,581
F. Passed Through Office of Juvenile Justice and Delinquency Prevention, and National Children's Alliance <u>Crime Victim Assistance/ Discretionary Grants</u>							
1a. Program Support Grant	OJJDP/NCA	16.582	n/a	10,000	1/1/03-12/31/03	2,126	2,156
1b. Program Support Grant	OJJDP/NCA	16.582	n/a	10,000	1/1/02-12/31/02	5,826	5,826
Total Program Support Grant		16.582				7,952	7,982
G. <u>Equitable Sharing/Asset Seizure (Sheriff)</u>							
1a. <u>Receipts:</u>							
Direct DOJ	DIR	16.000	n/a	n/a	07/01/02-06/30/03	89,987	
Through SLEDNET via Douglas Co.	Co DOUGLAS	16.000	n/a	n/a	07/01/02-06/30/03	204,221	
Interest & Other Income					07/01/02-06/30/03	3,147	
<u>Expenditures</u>							
Total Equitable Sharing/Asset Seizure (Sheriff)		16.000			07/01/02-06/30/03		63,101
						297,355	63,101
TOTAL U.S. DEPARTMENT OF JUSTICE						1,496,317	1,261,012
10. U.S. DEPARTMENT OF TRANSPORTATION							
A. Passed through State Department of Transportation							
<u>Highway Bridge Replacement/ Rehabilitation (HBRR)</u>							
<u>HBRR: Bridgeport School Rd Bridge</u>							
1a. Preliminary Engineering	CDOT	20.007	BRLO-5925(024)	162,400	3/5/01- 3/8/01-6/30/01	7,281	7,281
	CDOT	20.007	BRLO-5925(024)		7/1/01-6/30/02	23,592	23,592
	CDOT	20.007	BRLO-5925(024)		7/1/02-6/30/03	4,403	4,403
1b. Right of Way	CDOT	20.007	BRLO-5925(024)	94,000	7/18/01- 7/18/01-6/30/02	7,774	7,774
	CDOT	20.007	BRLO-5925(024)		7/1/02-6/30/03	1,073	1,073
1c. Construction	CDOT	20.007	BRLO-5925(024)	1,224,000	4/11/02- 4/11/02-6/30/02	18,098	18,098
	CDOT	20.007	BRLO-5925(024)		7/1/02-6/30/03	954,179	954,179
<u>HBRR: Green Valley Br at Dry Creek</u>							
2a. Preliminary Engineering	CDOT	20.007	BRLO-5925(032)	261,600	4/13/93- 4/13/93-6/30/94	2,614	2,614
	CDOT	20.007	BRLO-5925(032)		7/1/96-6/30/97	2,360	2,360
	CDOT	20.007	BRLO-5925(032)		7/1/97-6/30/98	4,158	4,158
	CDOT	20.007	BRLO-5925(032)		7/1/98-6/30/99	11,708	11,708
	CDOT	20.007	BRLO-5925(032)		7/1/99-6/30/00	31,082	31,082
	CDOT	20.007	BRLO-5925(032)		7/1/00-6/30/01	40,947	40,947
	CDOT	20.007	BRLO-5925(032)		7/1/01-6/30/02	13,030	13,030
2b. Right of Way	CDOT	20.007	BRLO-5925(032)	89,600	7/1/02-6/30/03	26,806	26,806
	CDOT	20.007	BRLO-5925(032)		4/13/93- 4/13/93-6/30/94	312	312
	CDOT	20.007	BRLO-5925(032)		7/1/96-6/30/97	406	406
	CDOT	20.007	BRLO-5925(032)		7/1/98-6/30/99	4,415	4,415
	CDOT	20.007	BRLO-5925(032)		7/1/99-6/30/00	998	998
	CDOT	20.007	BRLO-5925(032)		7/1/00-6/30/01	89	89
	CDOT	20.007	BRLO-5925(032)		7/1/02-6/30/03	3,866	3,866
<u>HBRR: Green Valley at Tennessee Crk</u>							
3a. Preliminary Engineering	CDOT	20.007	BRLS-5925(030)	148,000	8/27/01- 8/27/01-6/30/02	1,483	1,483
	CDOT	20.007	BRLS-5925(030)		7/1/02-6/30/03	4,005	4,005
<u>HBRR: Salmon Falls Bridge Painting</u>							
4a. Preliminary Engineering	CDOT	20.007	STPLP-5925(029)	80,000	8/24/01- 8/24/01-6/30/02	14,829	14,829
	CDOT	20.007	STPLP-5925(029)		7/1/02-6/30/03	2,397	2,397
4b. Construction	CDOT	20.007	STPLP-5925(029)	667,200	12/18/01- 12/18/01-6/30/02	22	22

See accompanying notes

COUNTY OF EL DORADO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE FISCAL YEAR ENDED JUNE 30, 2003

Federal Grantor/Pass Through Grantor/Program Title	Pass Through Agency	Federal CFDA No	Pass Through Number	Grant Amount	Grant Term	Revenues	Expenditures
	CDOT	20.007	STPLP-5925(029) BRLO-5925(026)		7/1/02-6/30/03	481,828	481,828
5. Preliminary Engineering	CDOT	20.007		160,000	5/30/00-		
	CDOT	20.007	BRLO-5925(026)		5/30/00-6/30/01	506	506
	CDOT	20.007	BRLO-5925(026)		7/1/01-6/30/02	798	798
	CDOT	20.007	BRLO-5925(026) STPLX-5925(031)		7/1/02-6/30/03	151	151
6a. Preliminary Engineering	CDOT	20.007		24,788	8/28/01-		
	CDOT	20.007	STPLX-5925(031)		8/28/01-6/30/02	11,531	11,531
	CDOT	20.007	STPLX-5925(031)		7/1/02-6/30/03	2,586	2,586
6b. Construction	CDOT	20.007		138,106	1/11/02-		
	CDOT	20.007	STPLX-5925(031)		1/11/02-6/30/02	18	18
	CDOT	20.007	STPLX-5925(031)		7/1/02-6/30/03	127,109	127,109
Total Highway Bridge Replacement/Rehabilitation	CDOT	20.007				1,806,454	1,806,454
<u>Highway Planning/Construction Hazard Elimination & Safety Guardrails</u>							
7a. Preliminary Engineering	CDOT	20.205	STPLHG-5925(028)	15,000	8/10/01-		
	CDOT	20.205	STPLHG-5925(028)		8/10/01-6/30/02	6,484	6,484
	CDOT	20.205	STPLHG-5925(028)		7/30/02-6/30/03	2,383	2,383
7b. Construction	CDOT	20.205		85,200	2/13/02-		
	CDOT	20.205	STPLHG-5925(028)		2/13/02-6/30/02	20	20
	CDOT	20.205	STPLHG-5925(028)		7/30/02-6/30/03	85,157	85,157
<u>Transportation Enhancement Activities; Highway 49 at Fowler</u>							
8. Preliminary Engineering	CDOT	20.205	STPLE-5925(035)	18,450	2/4/02-		
	CDOT	20.205	STPLE-5925(035)		2/4/02-6/30/02	2,275	2,275
	CDOT	20.205	STPLE-5925(035)		7/30/02-6/30/03	1,189	1,189
<u>Congestion Mitigation and Air Quality CNG/Propane Vehicle Purchase</u>							
9. Construction	CDOT	20.205	CML-5925(033) CML-5925(033)	120,000	12/31/01- 7/1/02-4/21/03	120,000	120,000
Total Highway Planning/ Construction Program	CDOT	20.205				217,508	217,508
B. Passed Through State Office of Emergency Services							
1a. Hazardous Material Emergency Planning Grant	COES	20.703	1033090	18,284	10/1/01-9/30/02	9,628	9,628
1b. Hazardous Material Emergency Planning Grant cor FY0102	COES	20.703	1033090	18,284	10/1/01-9/30/02	2,097	2,097
1c. Hazardous Material Emergency Planning Grant	COES	20.703	2033100	8,996	10/1/02-9/30/03	4,193	4,193
1d. Hazardous Material Emergency Planning Grant cor FY0102	COES	20.703	2033100	8,996	10/1/02-9/30/03	1,001	1,001
Total Hazardous Material Emergency Planning Grant	COES	20.703				16,919	16,919
TOTAL U.S. DEPARTMENT OF TRANSPORTATION						<u>2,040,881</u>	<u>2,040,881</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE						<u>\$ 31,241,716</u>	<u>\$ 30,875,829</u>

* 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, 2003

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 financial statements.

NOTE B: DIRECT LOANS

Loans funded through the Community Development Block Grant (CDBG) and Temporary Assistance for Needy Families (TANF) programs, for which the federal government is at risk, carried a balance of \$91,382 for Economic Development (CDBG), \$227,035 for Housing Rehabilitation (CDBG), and \$14,206 for TANF as of June 30, 2003.

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>
School and Roads-State	Title III	10.665	\$ 316,498
Housing Opportunities for People with AIDS		14.241	25,022
Juvenile Justice Diversion		16.540	47,500
Byrne Formula Grant Program			
Anti-Drug Abuse Task Force		16.579	84,939
Drug free Communities Support Program		16.729	53,137
Promoting Safe and Stable Families		93.556	122,375
Promoting Safe and Stable Families	FY0102	93.556	9,852
Promoting Safe and Stable Families	FY0001	93.556	59,131
Community Based Family Resource Program		93.590	10,216
Foster Care (Maintenance Payments)		93.658	670,257
Medical Assistance		93.778	169,637
HIV Emergency Relief		93.914	195,916
Substance Abuse Prevention and Treatment Block Grant		93.959	<u>566,614</u>
TOTAL			<u>\$2,331,094</u>

COUNTY OF EL DORADO
Notes to Schedule of Expenditures of Federal Awards
For the Fiscal Year Ended June 30, 2003

NOTE D: SUPPLEMENTAL SCHEDULES

The attached supplemental schedules are presented on a basis of accounting specified in an agreement and are presented on request of those granting agencies. The accounting basis is a special purpose presentation and is not intended to conform with accounting principles generally accepted in the United States of America and the standards applicable to financial audits performed in *Government Auditing Standards* issued by the Comptroller General of the United States, thus, the aforementioned schedules may not reflect the amounts in the schedule of expenditures of federal awards.

COUNTY OF EL DORADO
Status of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

STATUS OF PRIOR YEAR FINDINGS

1. Findings 99-4, 2001-5, and 2002-1 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 Fiscal Year Ended June 30, 2003

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

99-4 DEPARTMENT OF HUMAN SERVICES** (SOCIAL SERVICES) REPORTABLE CONDITIONS IN INTERNAL CONTROL OVER MAJOR PROGRAMS FORM CA-800 - CFDA NUMBERS 93.558, 93.658, 93.659

Criteria

The CA-800's are due each month within twenty (20) days.

Statement of Condition

Three of the twelve Summary Report of Assistance Expenditures were not timely filed. This is a repeat finding but it should be noted that the number of timely filed reports have increased over the prior year.

Recommendation

Systems continue to need improvement to ensure the reports are timely filed.

Response

We concur. Timely filing of the Summary Report of Assistance Expenditure (CA-800) continues to improve. Problems that arise are addressed immediately and policy or procedure questions regarding specific aid codes are directly addressed to the State Department of Social Services (CDSS).

Corrective Action Plan

The CA-800 reporting is completed at the South Lake Tahoe location. A request has been sent to the State (CDSS) to have the needed DEPCOM reports printed to the South Lake Tahoe ISAWS printer that will eliminate reliance on the County Courier that only delivers twice a week. Printing this report on site will allow more time for timely completion.

** The Department of Community Services and the Department of Social Services were merged on January 24, 2004 to form a new Department of Human Services.

COUNTY OF EL DORADO
Status of Prior Year Findings and Questioned Costs
For the Year Ended June 30, 2003

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2001-5 DEPARTMENT OF HUMAN SERVICES** (SOCIAL SERVICES) NONCOMPLIANCE WITH PROVISIONS OF LAWS, REGULATIONS, CONTRACTS, OR GRANT AGREEMENTS RELATED TO A MAJOR PROGRAM CFDA NUMBER 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
Status of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

**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.

2002:Status

Partially implemented.

Corrective Action Taken and Planned

With regard to specifying the distinction between "subrecipients" and "vendors" based on the CAP that targeted this finding the DSS has reviewed the OMB Circular A-133, and has determined that a legal opinion needs to be rendered by the El Dorado County's Counsel staff. During fiscal year 2000/2001 the DSS contracted a portion of the WTW Grant funds to another El Dorado County agency, which in turn subcontracted a portion of WTW Grant funds to a local non-profit agency to provide certain levels of counseling services. However, the DSS retained the decision-making authority, and according to the OMB Circular A-133 believes the County dealt with the non-profit agency as a vendor rather than as a subrecipient.

Currently the DSS is preparing an official request for Counsel's input, as the County has standard "boilerplate" language for legal agreements. Based on Counsel's input the DSS will identify future contracted services as either subrecipients or vendors.

With regard to monitoring Federal awards for compliance with laws, regulations and provisions of contracts or grant agreements, and that performance goals are achieved, the WTW Grant-related legal agreements for fiscal year 2000/2001 with other agencies did include a standard audit section with cited OMB Circular A-133, 29C.F.R. 95 and 97. However, because these agreements were unclear as to defining specific monitoring, compliance and outcome measures, all subsequent legal agreements the DSS initiates have included such sections, and clearly delineate monitoring processes as defined through both a scope of work and reporting/monitoring sections. This monitoring language has been approved by Counsel as an acceptable business practice of the DSS.

COUNTY OF EL DORADO
Status of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

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

2003 Status:

Corrective action was partially implemented.

Corrective Action Taken and Planned:

CFDA 93.575 and 93.590 Subrecipients were monitored. CFDA 17.563 and 93.558 Management considers the contractors listed in prior years to be vendors, not subrecipients.

“Subrecipient” language has been included within the contracts. Audit requirement language, pertaining to contracts with \$500,000 or more in combined federal funding in any year, will be implemented from this point forward, consistent with the OMB Circular A-133. Audit requirement language, pertaining to contracts whose total combined federal funding is less than \$500,000 annually, will be implemented from this point forward, consistent with standards contained in *Government Auditing Standards* of the Comptroller General of the United States.

The following Policies and Procedures were adopted 2/5/03:

P&P ADM SER 04 Legal Agreements – *Monitoring and Evaluating* does not address compliance monitoring, both program and fiscal, but will be addressed in a revised P&P by department analysts in June 2004.

P&P ADM SER 03 Legal Agreements – *Requesting a New, Renewal or Amendment*

** The Department of Community Services and the Department of Social Services were merged on January 24, 2004 to form a new Department of Human Services.

COUNTY OF EL DORADO
Status of Prior Year Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

FINDING AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2002-1 REPORTABLE CONDITIONS IN INTERNAL CONTROL OVER MAJOR PROGRAMS
SOCIAL SERVICES FINDING: CFDA NUMBER 93.558

Criteria

California State Department of Social Services Fiscal Management and Control Manual Section 25-800 Reimbursement for Administrative Expenditures requires the County to maintain a record keeping system which identifies programs to which expenditures are allocable and cost to each program.

Statement of Condition

Social Services initially records expenditures in functional cost pools, and then distributes the costs to various programs based on original quarterly county expense claim (CEC) program total expenditure ratios, adjusting for county wide overhead. In the books of record, expenditures are allocated based on the original claim, and do not reflect any adjustments among programs that were reported on supplemental claims.

Recommendation

It is recommended that the county's books include cost allocation adjustments that are reported on the supplemental claims.

Response

We concur.

2002 Corrective Action Plan

Expenditure adjustments reflected in the 1st quarter, July-September Supplemental claim will be booked into the County Financial Management Information System (FAMIS) adjusting the programs affected. Since the 2nd, 3rd, and 4th quarter supplemental claims are typically submitted to the State after FAMIS books are closed, these adjustments will be reported in the Department of Social Services "in-house book of records" Annual Federal/State/County Fund Charges, Allocations and Revenue/NCC (AFCAR). This report contains all original County Expense Claim (CEC) data for the fiscal year as well as any submitted supplemental CEC's to the state. AFCAR will be reconciled quarterly to FAMIS by the department's Accountant I.

2003 Status:

Partially Implemented

Corrective Action Taken and Planned:

The "in-house book of records" for the Social Services Division (SSD), the Annual Federal/State/County Fund Charges, allocations and Revenues/NCC (AFCAR) reflects Original

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

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

Claim expenditures for SSD. There were no supplemental changes for the division in the 1st and 2nd Quarter for FY 2002/03. The 3rd Quarter will be posted to AFCAR and the 4th Quarter Supplemental will be filed by March 30, 2004. Accountant will update and reconcile AFCAR to reflect the full fiscal year expenditures on a cash basis by June 2004. The reconciliation will be reviewed by either the Chief Financial Officer or Supervising Accountant/Auditor.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

SUMMARY OF AUDIT RESULTS

- 1.) The auditor's report expresses an unqualified opinion on the financial statements of the County of El Dorado.
- 2.) A report was issued on internal controls over financial reporting of the financial statements. These conditions are not reported as material weaknesses.
- 3.) No instances of noncompliance material to the financial statements of the County of El Dorado were disclosed during the audit.
- 4.) Three open prior year, two current year reportable, and two OCJP conditions are disclosed during the audit of the major federal award programs and are reported in this Schedule. The conditions are not reported as material weaknesses.
- 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 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>
Child Support Enforcement	93.563
Medicaid Cluster	93.778
Aging Cluster	93.045
Adoption Assistance	93.659
Substance Abuse Prevention	93.959
Center for Disease Control Investigations and Technical Assistance	93.283

- 8.) The threshold for distinguishing Types A and B programs was \$930,665.
- 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, 2003

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

2003-1 REPORTABLE CONDITIONS IN INTERNAL CONTROL OVER NON-MAJOR PROGRAMS
SOCIAL SERVICES FINDING: CFDA NUMBER 93.558, 93.658

Criteria

Claimed expenditures should be reconciled to the County's books of records.

Statement of Condition

Year-to-date reconciliations of County records to CA800 claims were not fully reconciled. Social Services reconciles the current month's ISAWS system transactions to the County records. However, the CA800's include manual adjustments that are not reflected on the monthly ISAWS generated integrated payroll reports. These adjustments usually affect the aid code and can affect accumulation of the Federal and State funding source detail, and the distribution between Federal, State, and local funding. Adjustment through the ISAWS system is not always possible, e.g. prior month adjustments to reclassify TANF timed out transactions.

Recommendation

The reconciliation worksheets should be cumulative and should be completed before the CA 800 is completed. Systems of internal control are designed to ensure the accuracy of the reports and to catch errors before they go out of the office. Adjustments to County records (and ISAWS, when possible) should be made to reflect the proper aid code.

Response

We concur with the auditor's recommendations.

Corrective Action Plan

The Social Services Division Accountant I will prepare monthly cumulative reconciliations prior to the completion of the CA 800. Higher priority will be placed on these monthly reconciliations, beginning with the April CA800. We will reassign additional professional accounting staff to verify report accuracy before it is submitted to the State. Adjustments will be made by Accountant to reflect the proper aid code in the County records (and ISAWS, when possible). The reconciliation will be reviewed by either the Chief Financial Officer of Supervising Accountant/Auditor.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

FINDINGS AND QUESTIONED COSTS-MAJOR FEDERAL AWARD PROGRAMS AUDIT

2003-2 DEPARTMENT OF HUMAN SERVICES** (COMMUNITY SERVICES) REPORTABLE CONDITIONS IN INTERNAL CONTROL OVER MAJOR PROGRAMS CFDA NUMBER 93.044

Criteria

The Federal program requires the County provide matching funds and the County provided them both by cash and by in-kind services. These matched funds are reported in the cost report for the program.

Statement of Condition

The in-kind matching requires records similar to payroll, which means time cards that are signed by the volunteer and by the supervisor. Many of the records supporting the in-kind match did not have the volunteer's signature as evidence of the time spent.

Recommendation

To adequately support the in-kind services provided by the volunteer they should have a time record that is signed by both the volunteer and a supervisor.

Response

There are more than 300 volunteers supporting the Department of Human Services throughout the year. About 250 or more of those volunteers actively support Senior Nutrition and Senior Activities at any one of the eight locations in the County. Two staff people are responsible for gathering the timesheets and submitting a monthly report to reflect their support. Since we are a rural community with a different set of volunteers working different days of the week, it is a challenge to visit those locations regularly to gather timesheets from every volunteer. We review the importance of completing timesheets with all new volunteers, and again review the importance of completing timesheets at every annual volunteer meeting, yet that does not guarantee volunteers will comply. Some volunteers simply do not want to complete paperwork in order to volunteer.

We believed we were complying with the California Department of Aging regulations after the May, 1998 audit that instructed staff to sign a volunteer timesheet when the volunteer did not provide a signature. Although the best practice is that volunteers submit a signed timesheet, this method will reduce the number of timesheets for Senior Activities by 75% and 25% in Senior Nutrition.

Corrective Action Plan

Volunteers will be given a timesheet to fill out, sign and return, by mail if necessary. In the future, volunteer in-kind match will only include timesheets signed by both the volunteer and the program coordinator.

** The Department of Community Services and the Department of Social Services were merged on January 24, 2004 to form a new Department of Human Services.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

FINDINGS AND QUESTIONED COSTS – SUPPLEMENTAL OFFICE OF CRIMINAL JUSTICE
PROGRAMS AUDIT

2003-OCJP 1 FINDING: DISTRICT ATTORNEY SRVP01040090 DISALLOWED COSTS

Criteria

Section 2172 of the OCJP Grantee Handbook states that salaries and benefits of personnel involved in more than one grant or project just be charged to each grant based on the actual percentage of time spent on each grant or project.

Statement of Condition

Payroll charges for a .5 FTE investigator were automatically allocated at .5 FTE. Actual costs based on time studies were \$3,910 less than the allocated amount. The journal entry to reduce the payroll costs for the investigator was inadvertently recorded in the County's books of record to the current year's grant (SRVP 020550090).

SRVP02050090

Salary and benefit costs for investigator were overstated by \$3, 910.

SRVP02050090

The current year's grant will not be adjusted. The .5 investigator position was eliminated in the current year grant.

Recommendation:

Return \$3,910 to State.

Management Comment

We concur with the finding and recommendation.

Corrective Action Plan

Senior Administrative Analyst will coordinate with state Office of Emergency Services (OES) to return \$3,910 upon invoice by state. The Office of Criminal Justice Planning was reorganized effective January 2004. Vertical Prosecution grants are now administered by OES.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

FINDINGS AND QUESTIONED COSTS-SUPPLEMENTAL OFFICE OF CRIMINAL JUSTICE
PLANNING GRANTS

2003-OCJP 2 ADMINISTRATIVE FINDING AND QUESTIONED COSTS, SHERIFF'S OFFICE
HT00 01 0340, HD01 01 0340

Criteria:

Section 2172 of the OCJP Grantee Handbook states that Salaries and benefits of personnel involved in more than one grant or project must be charged to each grant based on the actual percentage of time spent on each grant or project. Additionally, the dollar amount charged for a particular position must not exceed the dollar amount in the grant award.

Statement of Condition:

EDC is a subcontractor and expensed under operating supplies, but is required to treat the costs the same as salaried costs of the applicant. The budget used to bill costs to OCJP was not the final approved budget. As a subcontractor to the grant, control of the budgets and modifications is not available, and this is why contracts and agreements are necessary.

The Sheriff's Office submitted FY 0203 claims that invoiced 75% of a deputy assigned to Sacramento Hi Tech Task Force under modification #6 (augmentation and extension to 06/30/03). Sacramento County notified the Sheriff's Office in February 2004 of budget modification #11, and that a portion of the deputy's salary/benefits for one quarter were charged to the ID Theft grant (\$3,783). Modification #11 for the augmentation to September 2003 reduced line items that were previously authorized and billed under modification #6. For example, the FTE percent for FY0203 was reduced from 75% to 55% for three months; and overtime was reduced from 100 hours to 9 hours.

Questioned costs

HT00 01 0340

Personal Services	\$5,087
Operating Costs	<u>1,671</u>
Total	\$6,758

HD01 01 0340

Personal services	<u>\$3,783</u>
Total	\$3,783

Recommendation:

An agreement between Sacramento County and El Dorado County as a grant subrecipient should be a written agreement with funding source clearly identified with detailed approved services and budget. Notification of a change in funding source should occur prior to commencement so that grant authorization, documentation and recordkeeping can be accurate. Payments from Sacramento County should identify the source and contract

Response:

The grant recipient, Sacramento County, does not require a written agreement between the grant recipient and any subcontractor; the grant recipient believes the grant budget to be sufficient documentation. The subcontractor, El Dorado County, has no control over the grant recipient's interpretation of grant requirements.

COUNTY OF EL DORADO
Schedule of Findings and Questioned Costs
For the Fiscal Year Ended June 30, 2003

FINDINGS AND QUESTIONED COSTS-SUPPLEMENTAL OFFICE OF CRIMINAL JUSTICE
PLANNING GRANTS-CONTINUED

The ID Theft grant is an additional funding source for the High Tech Task Force. While the El Dorado County Sheriff's Office would have appreciated notification that multiple grants were now paying for the El Dorado County officer assigned to the task force, the grant recipient, Sacramento County, is responsible for compliance with grant requirements, not El Dorado County. If they don't require the level of record keeping suggested by the auditor, then the El Dorado County Sheriff's Office sees no value in carrying out additional work above and beyond what is required.

Corrective Action Plan:
Not applicable.

SUPPLEMENTAL INFORMATION
Community Services and
Development Grants

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 December 31, 2002

Description	06/01/2001 through 06/30/2001	07/01/2001 through 06/30/2002	07/01/2002 through 12/31/2002	Total Reported
<u>Revenues</u>				
Grant Revenue	\$ 1,623	\$ 14,609	\$ 796	\$ 17,028
Interest/Program Income	-	-	-	-
Total Revenues	1,623	14,609	796	17,028
<u>Expenditures</u>				
Intake	1,623	14,609	796	17,028
Total Expenditures	\$ 1,623	\$ 14,609	\$ 796	\$ 17,028
Revenues over (under) Expenditures				\$ -

See accompanying notes.

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 December 31, 2002

Description	06/01/2001 through 06/30/2001	07/01/2001 through 06/30/2002	07/01/2002 through 12/31/2002	Total Reported
<u>Revenues</u>				
Grant Revenue	\$ 3,326	\$ 29,698	\$ 1,607	\$ 34,631
Interest/Program Income	-			-
Total Revenues	<u>3,326</u>	<u>29,698</u>	<u>1,607</u>	<u>34,631</u>
<u>Expenditures</u>				
<u>Outreach & Training:</u>				
Outreach	832	7,435	402	8,669
Training for Consumers	2,494	22,263	1,205	25,962
Total Outreach & Training	<u>3,326</u>	<u>29,698</u>	<u>1,607</u>	<u>34,631</u>
Total Expenditures	<u>\$ 3,326</u>	<u>\$ 29,698</u>	<u>\$ 1,607</u>	<u>\$ 34,631</u>
Revenues over (under) Expenditures				<u>\$ -</u>

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 December 31, 2002

Description	06/01/2001 through 06/30/2001	07/01/2001 through 06/30/2002	07/01/2002 through 12/31/2002	Total Reported
<u>Revenues</u>				
Grant Revenue	\$ 8,293	\$ 158,309	\$ 7,575	\$ 174,177
Interest/Program Income	-	-	-	-
Total Revenues	8,293	158,309	7,575	174,177
<u>Expenditures</u>				
Administration:				
Salaries & Wages	616	7,362	473	8,451
Fringe Benefits	126	1,840	126	2,092
Facilities	-	-	-	-
Utilities	25	194	25	244
Equipment	309	3,756	-	4,065
Staff Training	-	-	-	-
Travel	-	21	-	21
Communications	-	-	-	-
Accounting	-	-	-	-
Audit Costs	-	-	-	-
Insurance/Bonding	17	180	126	323
Office Supplies	-	144	-	144
Miscellaneous	-	473	-	473
Total Administration Costs	1,093	13,970	750	15,813
Program:				
WPO	7,200	143,991	(1,897)	149,294
Furnace Repair	-	348	6,619	6,967
Furnace Replace	-	-	2,103	2,103
Total Program Costs	7,200	144,339	6,825	158,364
Total Expenditures	\$ 8,293	\$ 158,309	\$ 7,575	\$ 174,177
Revenues over (under) Expenditures				\$ -

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 01X-6012 (CAL-LIHEAP Weatherization, EVP)
For The Period June 1, 2001 through December 31, 2002

Description	06/01/2001 through 06/30/2001	07/01/2001 through 06/30/2002	06/30/2002 through 12/31/2002	Total Reported
Revenues				
Grant Revenue	\$ 32,995	\$ 221,069	\$ 8,813	\$ 262,877
Interest/Program Income	-	492	486	978
Total Revenues	32,995	221,561	9,299	263,855

Expenditures

Administration:

Salaries & Wages	699	4,442	989	6,130
Fringe Benefits	152	1,020	58	1,230
Facilities	-	-	-	-
Utilities	165	641	49	855
Equipment	160	1,515	-	1,675
Staff Training	-	-	-	-
Travel	-	-	-	-
Communications	46	40	30	116
Accounting	-	-	-	-
Audit Costs	-	-	-	-
Insurance - Bonding	29	230	163	422
Office Supplies	78	193	2	273
Miscellaneous	2	5	2	9
Total Administration Costs	1,331	8,086	1,293	10,710

Program:

Staff Training	-	-	-	-
Travel	-	-	-	-
Dwelling Assessment	1,572	7,710	(146)	9,136
Equipment - Small Tools	-	41,863	-	41,863
WX Materials	11,232	87,518	2,318	101,068
Labor	15,256	74,827	5,511	95,594
Transportation to Job Sites	136	706	-	842
Maintenance & Repair	201	285	1,371	1,857
Miscellaneous	-	-	-	-
Total Program Costs	28,397	212,909	9,054	250,360

Total Expenditures	\$ 29,728	\$ 220,995	\$ 10,347	\$ 261,070
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Revenues over (under) Expenditures

\$ 2,785

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 December 31, 2002

	Jun-01			7/1/01-6/30/02			7/1/02-12/31/02			Contract Total			Rate	Jun-01	7/01-6/02	Total
	#D	UM	R	#D	UM	R	#D	UM	R	#D	UM	R				
01X-6012																
1. Non-Blower Door Assessment (with attic)	6			64						70			58	348.00	3,712.00	4,060.00
2. Non-Blower Door Assessment (w/o attic)	20			85						105			40	800.00	3,400.00	4,200.00
3. Safety Check of Combustion Appliances (Pre)	16			82						98			51	816.00	4,182.00	4,998.00
4. Safety Check of Combustion Appliances (Post)	0			2						2			40	0.00	80.00	80.00
5. Blower Door Test	0			2						2			69	0.00	138.00	138.00
6. Duct Leakage Pre-Test	0			2						2			40	0.00	80.00	80.00
7. Duct Leakage Post-Test	0			0						0			29	0.00	0.00	0.00
MANDATORY MEASURES																
1. Comb App Safety Hazard Repair/Replace																0.00
2. Glass Replacement	4	560.4	312	21	1890.5	1697.6				25	2451	2010		872.40	3,588.10	4,460.50
3. Duct and Register Repair/Replacement	8	405.5	150.4	25	911	417.2				33	1317	567.6		555.90	1,328.20	1,884.10
4. Minor Envelope Repair	26	2363	1598	142	12647	10905				168	15010	12503		3,960.84	23,551.63	27,512.47
5. Evap Cooler/A/C Vent Cover, Per Cover	3	3		17	17					20	20		64	192.00	1,088.00	1,280.00
6. Attic Venting	0	0	0	0	0	0				0	0	0		0.00	0.00	0.00
7. a. Ceiling Insulation R11	0	0		2	1632					2	1632		0.39	0.00	636.48	636.48
b. Kneewall Insulatio R11	0	0		0	0					0	0		0.51	0.00	0.00	0.00
c. Ceiling Insulation R19	1	1100		2	1010					3	2110		0.51	561.00	515.10	1,076.10
d. Kneewall Insulatio R19	0	0		0	0					0	0		0.58	0.00	0.00	0.00
e. Ceiling Insulation R30	0	0		2	2400					2	2400		0.58	0.00	1,392.00	1,392.00
f. Ceiling Insulation R38	0	0		0	0					0	0		0.68	0.00	0.00	0.00
8. Low-Flow Showerhead, Per Showerhead	24	31		127	185					151	216		26	806.00	4,810.00	5,616.00
9. Hot Water Faucet Restrictor, Per Device	24	58		138	345					162	403		7.5	435.00	2,587.50	3,022.50
10. Door Weath/Strip, Per Hinged Ent Door	23	39		136	257					159	296		38	1,482.00	9,766.00	11,248.00
11. Water Heater Blanket, Per Blanket	8	8		36	36					44	44		32	256.00	1,152.00	1,408.00
12. Water Heater Pipe Wrap	11	88		87	688					98	776		2	176.00	1,376.00	1,552.00
13. Duct Wrap	0	0		0	0					0	0		3	0.00	0.00	0.00
14. Switch/Outlet Gaskets, Per Dwelling	25			135						160			32	800.00	4,320.00	5,120.00
15. Caulking, Per Dwelling	24	594	100.9	128	2755.5	650.3				152	3350	751.2		694.90	3,405.80	4,100.70
16. Other Weatherstripping	7	86		38	652					45	738		2	172.00	1,304.00	1,476.00
17. Electric Base Loan Measures:																
a. Refrigerator Replacement	3	180	1801	48	2059	30112				51	2239	31912		1,980.60	32,170.72	34,151.32
b. Electric Water heater Repair/Replace	0	0	0	0	0	0				0	0	0		0.00	0.00	0.00
c. Microwave Oven	3	129	382.9	79	2207	9658.6				82	2336	10041		511.89	11,865.55	12,377.44
d. Compact Fluorescent Lamps																0.00
1. Thread-based Compact Fluorescent Lamps	25	121		149	745					174	866		15	1,815.00	11,175.00	12,990.00
2. Hard-Wired Compact Fluorescent Lamps	0	0	0	0	0	0				0	0	0		0.00	0.00	0.00
														17,235.53	127,624.08	144,859.61
OPTIONAL MEASURES																
1. Ceiling Fans, Per Dwelling	21	1806	1594	123	9739.5	8827.3				144	11546	10421		3,399.80	18,566.80	21,966.60
2. Evaporative Cooler Repair	5	129	83.8	40	851.5	626.2				45	980.5	710		212.80	1,477.70	1,690.50
3. Filter Rep for A/C or Furn, Filters Only	11			68						79			19	209.00	1,292.00	1,501.00
4. Filter Rep for A/C or Furn, Filters + Rep Sig	0			1						1			26	0.00	26.00	26.00
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		2	2140					2	2140		0.8	0.00	1,712.00	1,712.00
7. Floor Insulation (-36") Clearance	0	0		0	0					0	0		0.91	0.00	0.00	0.00
8. Electric Water Heater Timer, Per Timer	0	0		1	1					1	1		108	0.00	108.00	108.00
9. Setback Thermostat, Per Dwelling	1			9						10			152	152.00	1,368.00	1,520.00
10. Shadescreeen	13	734		89	7807					102	8541		3.2	2,348.80	24,982.40	27,331.20

See accompanying notes.

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 December 31, 2002

	Jun-01			7/1/01-6/30/02			7/1/02-12/31/02			Contract Total			Rate	Jun-01	7/01-6/02	Total
	#D	UM	R	#D	UM	R	#D	UM	R	#D	UM	R				
01X-6012																
11. Shutters	0	0		0	0					0	0		5.7	0.00	0.00	0.00
12. a. Storm Winc Operable (Vinyl)	12	851		49	3731					61	4582		5.7	4,850.70	21,266.70	26,117.40
b. " Operable (Polycarb)	0	0		0	0					0	0		6	0.00	0.00	0.00
c. " Operable (Glass)	0	0		0	0					0	0		8	0.00	0.00	0.00
d. " Fixed	12	937		58	3264					70	4201		3	2,811.00	9,792.00	12,603.00
13. Tinted Film	0	0		0	0					0	0		3.2	0.00	0.00	0.00
14. Wall Insulation	0	0		0	0					0	0		1	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	4	193	594.82				4	193	594.8		0.00	787.82	787.82
18. Air Conditioning Unit Repair, Per Dwelling	0	0	0	1	21.5	122				1	21.5	122		0.00	143.50	143.50
19. Range - Gas (Safety Hazard Repair/Repl. Only), Per Dwelling	0	0	0	1	110	676.21				1	110	676.2		0.00	786.21	786.21
20. Water Heater - Gas (Repair/Replace), Per Dwelling	0	0	0	0	0	0				0	0	0		0.00	0.00	0.00
21. Carbon Monoxide Detectors, Per Dwelling	19	860	841	137	5525.5	5282				156	6386	6123		1,701.00	10,807.50	12,508.50
Mileage		116			1781						1897		0.64	74.24	1,139.84	1,214.08
Homes	26			151						177				15,759.34	94,256.47	110,015.81
Materials	11232			87518						98750				32,994.87	221,880.55	254,875.42 *

* Maximum Contract Reimbursement \$254,064
(Reimbursement for 7/1/01-12/31/02 is \$221,069.13)

See accompanying notes.

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 01X-6012 (CAL-LIHEAP Weatherization) EVP
For The Period June 1, 2001 through December 31, 2002

	7/1/02-12/31/02			Contract Total			Rate	7/02-12/02	Total
	#D	UM	R	#D	UM	R			
01X-6012									
1. Non-Blower Door Assessment (with attic)	2			2			58	116.00	116.00
2. Non-Blower Door Assessment (w/o attic)	6			6			40	240.00	240.00
3. Safety Check of Combustion Appliances (Pre)	6			6			51	306.00	306.00
4. Safety Check of Combustion Appliances (Post)				0			40	-	-
5. Blower Door Test				0			69	-	-
6. Duct Leakage Pre-Test				0			40	-	-
7. Duct Leakage Post-Test				0			29	-	-
MANDATORY MEASURES									
1. Comb App Safety Hazard Repair/Replace									
2. Glass Replacement				0	0	0		-	-
3. Duct and Register Repair/Replacement	1	40	31.4	1	40	31.4		71.40	71.40
4. Minor Envelope Repair	8	430	286	8	430	286		716.00	716.00
5. Evap Cooler/A/C Vent Cover, Per Cover	2	2		2	2		64	128.00	128.00
6. Attic Venting				0	0	0		-	-
7. a. Ceiling Insulation R11				0	0		0.39	-	-
b. Kneewall Insulation R11				0	0		0.51	-	-
c. Ceiling Insulation R19				0	0		0.51	-	-
d. Kneewall Insulation R19				0	0		0.58	-	-
e. Ceiling Insulation R30				0	0		0.58	-	-
f. Ceiling Insulation R38				0	0		0.68	-	-
8. Low-Flow Showerhead, Per Showerhead	3	4		3	4		26	104.00	104.00
9. Hot Water Faucet Restrictor, Per Device	8	16		8	16		7.5	120.00	120.00
10. Door Weath/Strip, Per Hinged Ent Door	7	10		7	10		38	380.00	380.00
11. Water Heater Blanket, Per Blanket	1	1		1	1		32	32.00	32.00
12. Water Heater Pipe Wrap	4	23		4	23		2	46.00	46.00
13. Duct Wrap				0	0		3	-	-
14. Switch/Outlet Gaskets, Per Dwelling	7			7			32	224.00	224.00
15. Caulking, Per Dwelling	8	120	25.8	8	120	25.8		145.80	145.80
16. Other Weatherstripping				0	0		2	-	-
17. Electric Base Load Measures:									
a. Refrigerator Replacement				0	0	0		-	-
b. Electric Water heater Repair/Replace				0	0	0		-	-
c. Microwave Oven				0	0	0		-	-
d. Compact Fluorescent Lamps									
1. Thread-based Compact Fluorescent Lamps	8	40		8	40		15	600.00	600.00
2. Hard-Wired Compact Fluorescent Lamps				0	0	0		-	-
								3,229.20	3,229.20
OPTIONAL MEASURES									

See accompanying notes.

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 01X-6012 (CAL-LIHEAP Weatherization) EVP
For The Period June 1, 2001 through December 31, 2002

	7/1/02-12/31/02			Contract Total			Rate	7/02-12/02	Total
	#D	UM	R	#D	UM	R			
01X-6012									
1. Ceiling Fans, Per Dwelling	6	420	467.3	6	420	467.3		887.30	887.30
2. Evaporative Cooler Repair	2	100	74.3	2	100	74.3		174.30	174.30
3. Filter Rep for A/C or Furn, Filters Only	4			4			19	76.00	76.00
4. Filter Rep for A/C or Furn, Filters + Rep Sig				0			26	-	-
5. Floor Foundation Venting				0	0	0		-	-
6. Floor Insulation (+36") Clearance				0	0		0.8	-	-
7. Floor Insulation (-36") Clearance				0	0		0.91	-	-
8. Electric Water Heater Timer, Per Timer				0	0		108	-	-
9. Setback Thermostat, Per Dwelling				0			152	-	-
10. Shadescreen	1	114		1	114		3.2	364.80	364.80
11. Shutters				0	0		5.7	-	-
12. a. Storm Winc Operable (Vinyl)	5	402		5	402		5.7	2,291.40	2,291.40
b. " Operable (Polycarb)				0	0		6	-	-
c. " Operable (Glass)				0	0		8	-	-
d. " Fixed	5	287		5	287		3	861.00	861.00
13. Tinted Film				0	0		3.2	-	-
14. Wall Insulation				0	0		1	-	-
15. Wood Fueled Space Heater, Per Dwelling				0	0	0		-	-
16. Vented Heating Source Replacement				0	0	0		-	-
17. Heating Source Repair, Per Dwelling				0	0	0		-	-
18. Air Conditioning Unit Repair, Per Dwelling				0	0	0		-	-
19. Range - Gas (Safety Hazard Repair/Repl. Only), Per Dwelling				0	0	0		-	-
20. Water Heater - Gas (Repair/Replace), Per Dwelling	9	380	320	9	380	320		700.00	700.00
21. Carbon Monoxide Detectors, Per Dwelling				0	0	0		-	-
Mileage		360			360		0.64	230.40	230.40
Homes				0				5,585.20	5,585.20
Materials				0				8,814.40	8,814.40 *

* Maximum Contract Reimbursement \$8,813

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 02F-4210 (CSBG)
For The Period January 1, 2002 through December 31, 2002

Description	01/01/2002 Through 06/30/2002	07/01/2002 Through 12/31/2002	Total Reported Expenditures
<u>Revenues</u>			
Grant Revenue	\$ 60,447	\$ 113,101	\$ 173,548
Interest/Program Income	-	43	43
Total Revenues	60,447	113,144	173,591
<u>Expenditures</u>			
Personnel Costs:			
Salaries & Wages	43,931	82,665	126,596
Fringe Benefits/Payroll Taxes	7,995	17,284	25,279
Sub-Total Personnel Costs	51,926	99,949	151,875
Non-Personnel Costs:			
Travel	1,270	408	1,678
Space Cost Rental	1,403	3,365	4,768
Consumable Supplies	2,620	2,791	5,411
Lease/Purch Equip	62	2,060	2,122
Consultant Services	-	59	59
Other Costs	3,166	4,512	7,678
Sub-Total Non-Personnel Costs	8,521	13,195	21,716
Total Expenditures	\$ 60,447	\$ 113,144	\$ 173,591
Revenues over (under) Expenditures	\$ -		

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 03F-4310 (CSBG)
For The Period January 1, 2003 through December 31, 2003

<i>Description</i>	<i>01/01/2003 Through 06/30/2003</i>	<i>07/01/2003 Through 12/31/2003</i>	<i>Total Reported Expenditures</i>
<u>Revenues</u>			
Grant Revenue	\$ 59,915	\$ -	\$ 59,915
Interest/Program Income	3	-	3
Total Revenues	59,918	-	59,918
<u>Expenditures</u>			
Personnel Costs:			
Salaries & Wages	42,702	-	42,702
Fringe Benefits/Payroll Taxes	9,755	-	9,755
Sub-Total Personnel Costs	52,457	-	52,457
Non-Personnel Costs:			
Travel	381	-	381
Space Cost Rental	1,736	-	1,736
Consumable Supplies	1,671	-	1,671
Lease/Purch Equip	43	-	43
Consultant Services	135	-	135
Other Costs	3,492	-	3,492
Sub-Total Non-Personnel Costs	7,458	-	7,458
Total Expenditures	\$ 59,915	\$ -	\$ 59,915
Revenues over (under) Expenditures			\$ 3

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 02C-1412 (DOE - WX)
For The Period April 1, 2002 through January 31, 2003

Description	04/01/2002 through 06/30/2002	07/01/2002 through 01/31/2003	Total Reported
<u>Revenues</u>			
Grant Revenue	\$ -	\$ 57,426	\$ 57,426
Interest/Program Income	-	-	-
Total Revenues	-	57,426	57,426
<u>Expenditures</u>			
<u>Administration:</u>			
Salaries & Wages	-	2,219	2,219
Fringe Benefits	-	426	426
Facilities	-	-	-
Utilities	-	220	220
Equipment	-	-	-
Telephone - Communications	-	-	-
Travel In-State	-	-	-
Travel Out-of-State	-	-	-
Accounting	-	-	-
Audit Costs	-	-	-
Insurance - Bonding	-	5	5
Office Supplies	-	-	-
Miscellaneous	-	1	1
Total Administration Costs	-	2,871	2,871
<u>Program:</u>			
Training & Tech Asst	-	-	-
Vehicles and Equipment	-	-	-
Liability Insurance	-	5	5
Financial Audit	-	-	-
Health & Safety	-	2,088	2,088
Leveraging	-	-	-
Measures	-	49,054	49,054
Outreach	-	1,136	1,136
Intake	-	1,136	1,136
Client Education	-	1,136	1,136
Total Program Costs	-	54,555	54,555
Total Expenditures	\$ -	\$ 57,426	\$ 57,426
Revenues over (under) Expenditures	\$ -		

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 03C-1462 (DOE - WX)
For The Period April 1, 2003 through January 31, 2004

Description	04/01/2003 through 06/30/2003	07/01/2003 through 01/31/2004	Total Reported
<u>Revenues</u>			
Grant Revenue	\$ 24,984		\$ 24,984
Interest/Program Income	-		-
Total Revenues	24,984	-	24,984

Expenditures

Administration:

Salaries & Wages	1,380		1,380
Fringe Benefits	295		295
Facilities	-		-
Utilities	184		184
Equipment	-		-
Telephone - Communications	67		67
Travel In-State	226		226
Travel Out-of-State	-		-
Accounting	-		-
Audit Costs	-		-
Insurance - Bonding	-		-
Office Supplies	2		2
Miscellaneous	2		2
Total Administration Costs	2,156	-	2,156

Program:

Training & Tech Asst	-		-
Vehicles and Equipment	-		-
Liability Insurance	-		-
Financial Audit	-		-
Health & Safety	636		636
Leveraging	-		-
Measures	20,557		20,557
Outreach	545		545
Intake	545		545
Client Education	545		545
Total Program Costs	22,828	-	22,828

Total Expenditures	\$ 24,984	\$ -	\$ 24,984
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Revenues over (under) Expenditures	\$ -
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See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 02B-5162 (HEAP)
For The Period January 1, 2002 through March 31, 2003

Description	01/01/2002 through 06/30/2002	07/01/2002 through 03/31/2003	Total Reported
<u>Revenues</u>			
Grant Revenue	\$ -	\$ 16,623	\$ 16,623
Interest/Program Income	-		-
Total Revenues	-	16,623	16,623
<u>Expenditures</u>			
<i>HEAP Outreach:</i>			
Outreach - HEAP	-	10,623	10,623
WPO - HEAP	-	6,000	6,000
Total HEAP Outreach Costs	-	16,623	16,623
Total Expenditures	\$ -	\$ 16,623	\$ 16,623
Revenues over (under) Expenditures			\$ -

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 02B-5162 (Assurance 16)
For The Period January 1, 2002 through March 31, 2003

<i>Description</i>	<i>01/01/2002 through 06/30/2002</i>	<i>07/01/2002 through 03/31/2003</i>	<i>Total Reported</i>
<u>Revenues</u>			
Grant Revenue	\$ -	\$ 37,100	\$ 37,100
Interest/Program Income	-	-	-
Total Revenues	<u>-</u>	<u>37,100</u>	<u>37,100</u>
<u>Expenditures</u>			
Assurance 16 Activity Costs	-	37,100	37,100
Total Program Costs	-	37,100	37,100
Total Expenditures	<u>\$ -</u>	<u>\$ 37,100</u>	<u>\$ 37,100</u>
Revenues over (under) Expenditures			<u>\$ -</u>

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 02B-5162 (ECIP/WPO/FRR)
For The Period January 1, 2002 through March 31, 2003

Description	01/01/2002 through 06/30/2002	07/01/2002 through 03/31/2003	Total Reported
<i>Revenues</i>			
Grant Revenue	\$ 28	\$ 223,721	\$ 223,749
Interest/Program Income	-	-	-
Total Revenues	28	223,721	223,749
<i>Expenditures</i>			
<i>Administration:</i>			
Salaries & Wages	-	6,540	6,540
Fringe Benefits	-	2,314	2,314
Facilities	-	-	-
Utilities	-	420	420
Equipment	-	5,186	5,186
Training	-	-	-
Travel	-	-	-
Communications	-	-	-
Accounting	-	-	-
Audit Costs	-	-	-
Insurance/Bonding	28	504	532
Office Supplies	-	159	159
Miscellaneous	-	562	562
Intake	-	307	307
Total Administration Costs	28	15,992	16,020
<i>Program:</i>			
Outreach Costs	-	497	497
WPO	-	202,438	202,438
WPO - <i>Paid for with Program Income</i>	-	-	-
Furnace Repair	-	1,671	1,671
Furnace Replace	-	3,123	3,123
Total Program Costs	-	207,729	207,729
Total Expenditures	\$ 28	\$ 223,721	\$ 223,749
Revenues over (under) Expenditures	\$ -		

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 02B- 5162 (LIHEAP - WX)
For The Period January 1, 2002 through March 31, 2003

Description	01/01/2002 through 06/30/2002	07/01/2002 through 03/31/2003	Total Reported
<u>Revenues</u>			
Grant Revenue	\$ 38,060	\$ 150,551	\$ 188,611
Interest/Program Income	1,204	2,113	3,317
Total Revenues	39,264	152,664	191,928

Expenditures

Administration:

Salaries & Wages	1,000	3,001	4,001
Fringe Benefits	250	682	932
Facilities	-	-	-
Utilities	332	2,167	2,499
Equipment	672	5,039	5,711
Communications	-	396	396
Training	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit Costs	-	-	-
Insurance - Bonding	17	259	276
Office Supplies	2	231	233
Miscellaneous	53	14	67
Intake	397	296	693
Total Administration Costs	2,723	12,085	14,808

Program:

Training	-	(150)	(150)
Travel	116	795	911
Outreach	2,094	7,447	9,541
Dwelling Assessment	1,757	6,638	8,395
Equipment - Small Tools	-	304	304
WX Materials	14,316	43,102	57,418
Labor	17,046	62,189	79,235
Travel/Transportation	-	3,186	3,186
Maintenance & Repair	8	396	404
Miscellaneous	-	-	-
Total Program Costs	35,337	123,907	159,244

Total Expenditures	\$ 38,060	\$ 135,992	\$ 174,052
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Revenues over (under) Expenditures	\$ 17,876
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County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 02B-5162 (Weatherization)
For The Period January 1, 2002 through March 31, 2003

	1/1/02-6/30/02			7/1/02-3/31/03			Contract Total			Rate	1/02-6/02	7/02-3/03	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
02B-5162													
1. Non-Blower Door Assessment (with attic)	25			57			82			60	1,500.00	3,420.00	4,920.00
2. Non-Blower Door Assessment (w/o attic)	11			74			85			41	451.00	3,034.00	3,485.00
3. Safety Check of Combustion Appliances (Pre)	3			65			68			53	159.00	3,445.00	3,604.00
4. Safety Check of Combustion Appliances (Post)	0			2			2			41	-	82.00	82.00
5. Blower Door Test	0			2			2			71	-	142.00	142.00
6. Duct Leakage Pre-Test	0			2			2			41	-	82.00	82.00
7. Duct Leakage Post-Test	0			1			1			30	-	30.00	30.00
MANDATORY MEASURES													
1. Comb App Safety Hazard Repair/Replace													
2. Glass Replacement	2	53	120.9	13	735	557.2	15	788	678.1		173.90	1,292.20	1,466.10
3. Duct and Register Repair/Replacement	3	63	21.7	12	410	205.3	15	473	227		84.70	615.30	700.00
4. Minor Envelope Repair	33	1676.5	1219.6	125	8599	5526.84	158	10275.5	6746.44		2,896.10	14,125.84	17,021.94
5. Evap Cooler/A/C Vent Cover, Per Cover	5	0		25	19		30	19		66	330.00	1,650.00	1,980.00
6. Attic Venting	0	0	0	0	0	0	0	0	0		-	-	-
7. a. Ceiling Insulation R11	1	1400		0	0		1	1400		0.4	560.00	-	560.00
b. Kneewall Insulation R11	0	0		0	0		0	0		0.53	-	-	-
c. Ceiling Insulation R19	0	0		2	2150		2	2150		0.53	-	1,139.50	1,139.50
d. Kneewall Insulation R19	0	0		0	0		0	0		0.6	-	-	-
e. Ceiling Insulation R30	0	0		1	1200		1	1200		0.6	-	720.00	720.00
f. Ceiling Insulation R38	0	0		0	0		0	0		0.7	-	-	-
8. Low-Flow Showerhead, Per Showerhead	30	35		117	153		147	188		27	945.00	4,131.00	5,076.00
9. Hot Water Faucet Restrictor, Per Device	36	88		129	294		165	382		8	704.00	2,352.00	3,056.00
10. Door Weath/Strip, Per Hinged Ent. Door	31	56		118	214		149	270		39	2,184.00	8,346.00	10,530.00
11. Water Heater Blanket, Per Blanket	4	4		17	17		21	21		33	132.00	561.00	693.00
12. Water Heater Pipe Wrap	18	120		56	338		74	458		2.1	252.00	709.80	961.80
13. Duct Wrap	0	0		0	0		0	0		3.1	-	-	-
14. Switch/Outlet Gaskets, Per Dwelling	32			116			148			33	1,056.00	3,828.00	4,884.00
15. Caulking, Per Dwelling	29	366	142.4	121	1412	361.3	150	1778	503.7		508.40	1,773.30	2,281.70
16. Other Weatherstripping	7	72		23	247		30	319		2.1	151.20	518.70	669.90
17. Electric Base Load Measures:													
a. Refrigerator Replacement	3	110	1757.8	0	0	0	3	110	1757.81		1,867.81	-	1,867.81
b. Electric Water heater Repair/Replace	0	0	0	0	0	0	0	0	0		-	-	-
c. Microwave Oven	4	58	510.52	0	0	0	4	58	510.52		568.52	-	568.52
d. Compact Fluorescent Lamps													
1. Thread-based Compact Fluorescent Lamps	36	180		132	655		168	835		16	2,880.00	10,480.00	13,360.00
2. Hard-Wired Compact Fluorescent Lamps	0	0	0	0	0	0	0	0	0		-	-	-
											17,403.63	62,477.64	79,881.27

See accompanying notes.

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 02B-5162 (Weatherization)
For The Period January 1, 2002 through March 31, 2003

	1/1/02-6/30/02			7/1/02-3/31/03			Contract Total			Rate	1/02-6/02	7/02-3/03	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
02B-5162													
OPTIONAL MEASURES													
1. Ceiling Fans, Per Dwelling	34	2202	2382.9	64	8738	9820.1	98	10940	12203		4,584.90	18,558.10	23,143.00
2. Evaporative Cooler Repair	16	128	229.9	26	544.8	611.3	42	672.8	841.2		357.90	1,156.10	1,514.00
3. Filter Rep for A/C or Furn, Filters Only	8			35			43			20	160.00	700.00	860.00
4. Filter Rep for A/C or Furn, Filters + Rep Sig	0			0			0			27	-	-	-
5. Floor Foundation Venting	0	0	0	0	0	0	0	0	0		-	-	-
6. Floor Insulation (+36") Clearance	1	500		0	0		1	500		0.83	415.00	-	415.00
7. Floor Insulation (-36") Clearance	0	0		0	0		0	0		0.94	-	-	-
8. Electric Water Heater Timer, Per Timer	0	0		0	0		0	0		112	-	-	-
9. Setback Thermostat, Per Dwelling	0			0			0			157	-	-	-
10. Shadescreen	20	1655		62	4908		82	6563		3.3	5,461.50	16,196.40	21,657.90
11. Shutters	0	0		0	0		0	0		6	-	-	-
12. a. Storm Window Operable (Vinyl)	14	661		68	5230		82	5891		6	3,966.00	31,380.00	35,346.00
b. " " Operable (Polycarb)	0	0		0	0		0	0		6.2	-	-	-
c. " " Operable (Glass)	0	0		0	0		0	0		8.25	-	-	-
d. " " Fixed	18	1136		61	2933		79	4069		3.1	3,521.60	9,092.30	12,613.90
13. Tinted Film	0	0		0	0		0	0		3.3	-	-	-
14. Wall Insulation	0	0		0	0		0	0		1.05	-	-	-
15. Wood Fueled Space Heater, Per Dwelling	0	0	0	0	0	0	0	0	0		-	-	-
16. Vented Heating Source Replacement	0	0	0	0	0	0	0	0	0		-	-	-
17. Heating Source Repair, Per Dwelling	1	43	39.6	0	0	0	1	43	39.6		82.60	-	82.60
18. Air Conditioning Unit Repair, Per Dwelling	0	0	0	0	0	0	0	0	0		-	-	-
19. Range - Gas (Safety Hazard Repair/Repl. Only), Per Dwelling	0	0	0	0	0	0	0	0	0		-	-	-
20. Water Heater - Gas (Repair/Replace), Per Dwelling	0	0	0	0	0	0	0	0	0		-	-	-
21. Carbon Monoxide Detectors, Per Dwelling	33	944.5	1254	124	5094	4636	157	6038.5	5890		2,198.50	9,730.00	11,928.50
Mileage	0	116			2181			2297		0.66	76.56	1,439.46	1,516.02
Homes	36			127			163				20,824.56	88,252.36	109,076.92
Materials	14316			43102.08			57418.07				38,228.19	150,730.00	188,958.19

* Maximum Contract Reimbursement \$188,611
(reimbursement for 7/1/02-3/31/03 is \$150,383)

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 03B-5213 (HEAP)
For The Period January 1, 2003 through December 31, 2003

Description	01/03/2003 through 06/30/2003	07/01/2003 through 12/31/2003	Total Reported
<u>Revenues</u>			
Grant Revenue	\$ 3,418	\$ -	\$ 3,418
Interest/Program Income	-	-	-
Total Revenues	<u>3,418</u>	<u>-</u>	<u>3,418</u>
<u>Expenditures</u>			
<i>HEAP Outreach:</i>			
Outreach - HEAP	3,418	-	3,418
WPO - HEAP	-	-	-
Total HEAP Outreach Costs	<u>3,418</u>	<u>-</u>	<u>3,418</u>
Total Expenditures	<u>\$ 3,418</u>	<u>\$ -</u>	<u>\$ 3,418</u>
Revenues over (under) Expenditures			<u>\$ -</u>

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 03B-5213 (Assurance 16)
For The Period January 1, 2003 through December 31, 2003

<i>Description</i>	<i>01/01/2003 through 06/30/2003</i>	<i>07/01/2003 through 12/31/2003</i>	<i>Total Reported</i>
<u>Revenues</u>			
Grant Revenue	\$ 11,773	\$ -	\$ 11,773
Interest/Program Income	-	-	-
Total Revenues	<u>11,773</u>	<u>-</u>	<u>11,773</u>
<u>Expenditures</u>			
Assurance 16 Activity Costs	11,773	-	11,773
Total Program Costs	11,773	-	11,773
Total Expenditures	<u>\$ 11,773</u>	<u>\$ -</u>	<u>\$ 11,773</u>
Revenues over (under) Expenditures			<u>\$ -</u>

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 03B-5213 (ECIP/WPO/FRR)
For The Period January 1, 2002 through December 31, 2002

Description	01/01/2002 through 06/30/2002	07/01/2002 through 12/31/2002	Total Reported
<u>Revenues</u>			
Grant Revenue	\$ 43,852		\$ 43,852
Interest/Program Income	-	-	-
Total Revenues	43,852	-	43,852
<u>Expenditures</u>			
<i>Administration:</i>			
Salaries & Wages	3,132		3,132
Fringe Benefits	860		860
Facilities	-		-
Utilities	32		-
Equipment	-		32
Training	-		-
Travel	-		-
Communications	-		-
Accounting	-		-
Audit Costs	-		-
Insurance/Bonding	-		-
Office Supplies	131		131
Miscellaneous	44		44
Intake	82		82
Total Administration Costs	4,281	-	4,281
<i>Program:</i>			
Outreach Costs	242		242
WPO	39,329		39,329
WPO - <i>Paid for with Program Income</i>	-		-
Furnace Repair	-		-
Furnace Replace	-		-
Total Program Costs	39,571	-	39,571
Total Expenditures	\$ 43,852	\$ -	\$ 43,852
Revenues over (under) Expenditures			\$ -

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Revenues and Expenditures
CSD Contract No. 03B- 5213 (LIHEAP - WX)
For The Period January 1, 2003 through December 31, 2003

Description	01/01/2003 through 06/30/2003	07/01/2003 through 12/31/2003	Total Reported
<u>Revenues</u>			
Grant Revenue	\$ 38,368	\$ -	\$ 38,368
Interest/Program Income	1,043	-	1,043
Total Revenues	39,411	-	39,411

Expenditures

Administration:

Salaries & Wages	1,708	-	1,708
Fringe Benefits	371	-	371
Facilities	-	-	-
Utilities	217	-	217
Equipment	-	-	-
Communications	16	-	16
Training	-	-	-
Travel	-	-	-
Accounting	-	-	-
Audit Costs	-	-	-
Insurance - Bonding	75	-	75
Office Supplies	-	-	-
Miscellaneous	5	-	5
Intake	452	-	452
Total Administration Costs	2,844	-	2,844

Program:

Training	-	-	-
Travel	43	-	43
Outreach	1,657	-	1,657
Dwelling Assessment	1,529	-	1,529
Equipment - Small Tools	-	-	-
WX Materials	15,746	-	15,746
Labor	14,429	-	14,429
Travel/Transportation	-	-	-
Maintenance & Repair	-	-	-
Miscellaneous	-	-	-
Total Program Costs	33,404	-	33,404

Total Expenditures	\$ 36,248	\$ -	\$ 36,248
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Revenues over (under) Expenditures	\$ 3,163
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County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 03B-5213 (Weatherization)
For The Period January 1, 2003 through December 31, 2003

	1/1/03-6/30/03			7/1/03-12/31/03			Contract Total			Rate	1/03-6/03	7/03-12/03	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
03B-5213													
1. Non-Blower Door Assessment (with attic)	19						19			60	1,140.00	0.00	1,140.00
2. Non-Blower Door Assessment (w/o attic)	11						11			41	451.00	0.00	451.00
3. Safety Check of Combustion Appliances (Pre)	19						19			53	1,007.00	0.00	1,007.00
4. Safety Check of Combustion Appliances (Post)	0						0			41	0.00	0.00	0.00
5. Blower Door Test	3						3			71	213.00	0.00	213.00
6. Duct Leakage Pre-Test	3						3			41	123.00	0.00	123.00
7. Duct Leakage Post-Test	0						0			30	0.00	0.00	0.00
MANDATORY MEASURES													
1. Comb App Safety Hazard Repair/Replace													
2. Glass Replacement	4	360	389.4				4	360	389.4		749.40	0.00	749.40
3. Duct and Register Repair/Replacement	2	73	31.3				2	73	31.3		104.30	0.00	104.30
4. Minor Envelope Repair	33	1960	1566.8				33	1960	1566.8		3,526.80	0.00	3,526.80
5. Evap Cooler/A/C Vent Cover, Per Cover	0	5					0	5		66	330.00	0.00	330.00
6. Attic Venting	0	0	0				0	0	0		0.00	0.00	0.00
7. a. Ceiling Insulation R11	0	0					0	0		0.4	0.00	0.00	0.00
b. Kneewall Insulatio R11	0	0					0	0		0.53	0.00	0.00	0.00
c. Ceiling Insulation R19	0	0					0	0		0.53	0.00	0.00	0.00
d. Kneewall Insulatio R19	0	0					0	0		0.6	0.00	0.00	0.00
e. Ceiling Insulation R30	1	1150					1	1150		0.6	690.00	0.00	690.00
f. Ceiling Insulation R38	0	0					0	0		0.7	0.00	0.00	0.00
8. Low-Flow Showerhead, Per Showerhead	29	34					29	34		27	918.00	0.00	918.00
9. Hot Water Faucet Restrictor, Per Device	33	83					33	83		8	664.00	0.00	664.00
10. Door Weath/Strip, Per Hinged Ent Door	27	50					27	50		39	1,950.00	0.00	1,950.00
11. Water Heater Blanket, Per Blanket	4	4					4	4		33	132.00	0.00	132.00
12. Water Heater Pipe Wrap	9	34					9	34		2.1	71.40	0.00	71.40
13. Duct Wrap	0	0					0	0		3.1	0.00	0.00	0.00
14. Switch/Outlet Gaskets, Per Dwelling	29						29			33	957.00	0.00	957.00
15. Caulking, Per Dwelling	27	423	86.7				27	423	86.7		509.70	0.00	509.70
16. Other Weatherstripping	5	32					5	32		2.1	67.20	0.00	67.20
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	1	43	127.63				1	43	127.63		170.63	0.00	170.63
d. Compact Fluorescent Lamps													
1. Thread-based Compact Fluorescent Lamps	32	160					32	160		16	2,560.00	0.00	2,560.00
2. Hard-Wired Compact Fluorescent Lamps	0	0	0				0	0	0		0.00	0.00	0.00
e. Fluorescent Torchlere Lamp	0		0				0		0	65	0.00	0.00	0.00
											16,334.43	0.00	16,334.43

See accompanying notes.

County of El Dorado, California
Supplemental Summary of Measure Credit Values Installed
CSD Contract No. 03B-5213 (Weatherization)
For The Period January 1, 2003 through December 31, 2003

	1/1/03-6/30/03			7/1/03-12/31/03			Contract Total			Rate	1/03-6/03	7/03-12/03	Total
	#D	UM	R	#D	UM	R	#D	UM	R				
03B-5213													
MANDATORY MEASURES (Con'd)													
F. Evaporative Cooler Installation	0	0	0				0	0	0		0.00	0.00	0.00
1. Replace Window Unit	0	0	0				0	0	0		0.00	0.00	0.00
2. New Window Unit	0	0	0				0	0	0		0.00	0.00	0.00
3. Replace Wall Unit	0	0	0				0	0	0		0.00	0.00	0.00
4. New Wall Unit	0	0	0				0	0	0		0.00	0.00	0.00
5. Replace Roof Unit	0	0	0				0	0	0		0.00	0.00	0.00
6. New Roof Unit	0	0	0				0	0	0		0.00	0.00	0.00
g. Window/Wall Air Conditioner Replacement													
1. Replace Single-Story Window Unit	0	0	0				0	0	0		0.00	0.00	0.00
2. Replace Single-Story Wall Unit	0	0	0				0	0	0		0.00	0.00	0.00
3. Replace Multi-Story Window Unit	0	0	0				0	0	0		0.00	0.00	0.00
4. Replace Multi-Story Wall Unit	0	0	0				0	0	0		0.00	0.00	0.00
OPTIONAL MEASURES													
1. Ceiling Fans, Per Dwelling	37	3222	2826.2				37	3222	2826.2		6,048.20	0.00	6,048.20
2. Evaporative Cooler Repair	11	260	146.4				11	260	146.4		406.40	0.00	406.40
3. Filter Rep for A/C or Furn, Filters Only	6						6			20	120.00	0.00	120.00
4. Filter Rep for A/C or Furn, Filters + Rep Sig	0						0			27	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		0.83	0.00	0.00	0.00
7. Floor Insulation (-36") Clearance	0	0					0	0		0.94	0.00	0.00	0.00
8. Electric Water Heater Timer, Per Timer	0	0					0	0		112	0.00	0.00	0.00
9. Setback Thermostat, Per Dwelling	0						0			157	0.00	0.00	0.00
10. Shadescreen	16	1557					16	1557		3.3	5,138.10	0.00	5,138.10
11. Shutters	0	0					0	0		6	0.00	0.00	0.00
12. a. Storm Winc Operable (Vinyl)	9	804					9	804		6	4,824.00	0.00	4,824.00
b. " Operable (Polycarb)	0	0					0	0		6.2	0.00	0.00	0.00
c. " Operable (Glass)	0	0					0	0		8.25	0.00	0.00	0.00
d. " Fixed	8	942					8	942		3.1	2,920.20	0.00	2,920.20
13. Tinted Film	0	0					0	0		3.3	0.00	0.00	0.00
14. Wall Insulation	0	0					0	0		1.05	0.00	0.00	0.00
15. Wood Fueled Space Heater, Per Dwelling	0	0	0				0	0	0		0.00	0.00	0.00
16. Vented Heating Source Replacement	0	0	0				0	0	0		0.00	0.00	0.00
17. Heating Source Repair, Per Dwelling	0	0	0				0	0	0		0.00	0.00	0.00
18. Air Conditioning Unit Repair, Per Dwelling	0	0	0				0	0	0		0.00	0.00	0.00
19. Range - Gas (Safety Hazard Repair/Repl. Only), Per D	0	0	0				0	0	0		0.00	0.00	0.00
20. Water Heater - Gas (Repair/Replace), Per Dwelling	0	0	0				0	0	0		0.00	0.00	0.00
21. Carbon Monoxide Detectors, Per Dwelling	29	1317	1180.8				29	1317	1180.8		2,497.80	0.00	2,497.80
Mileage		120						120		0.66	79.20	0.00	79.20
Homes	33						33						
Materials	15746						15746						
											22,033.90	0.00	22,033.90
											38,368.33	0.00	38,368.33

See accompanying notes.

SUPPLEMENTAL INFORMATION
Office of Criminal Justice Planning

County of El Dorado, California
Supplemental Statement of Costs Claimed and Accepted-
Office of Criminal Justice Planning Grants
For the Fiscal Year Ended June 30, 2003

<u>Program/Grant Number</u>	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Disallowed</u>	<u>Costs Questioned</u>	<u>Reference</u>
<u>FEDERAL FUNDS</u>					
1. EL DORADO COUNTY ANTI-DRUG ABUSE TASK FORCE					
Grant # DC02130090					
Grant term: 07/01/02-6/30/03 for 07/01/02-6/30/03 incl liquidation					
Personal Services	\$ 96,050	\$ 96,050	-	-	
Personal Services-liquidation period	1,081	1,081	-	-	
Operating Expenses	103,828	103,828	-	-	
Operating Expenses liquidation period	4,089	4,089	-	-	
Equipment	-	-	-	-	
Equipment- liquidation period	3,704	3,704	-	-	
Total Expenditures	<u>208,752</u>	<u>208,752</u>	<u>-</u>	<u>-</u>	
2. ELDER ABUSE					
Grant # EA98010090					
Grant term: 06/01/99-9/30/03 for 07/01/02-6/30/03					
Year: 03					
Federal	59,172	59,172	-	-	
Match	14,794	14,794	-	-	
Total Revenues	<u>73,966</u>	<u>73,966</u>	<u>-</u>	<u>-</u>	
Personal Services	42,924	42,924	-	-	
Personal Services Match	14,794	14,794	-	-	
Operating Expenses	16,248	16,248	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>73,966</u>	<u>73,966</u>	<u>-</u>	<u>-</u>	
3. EL DORADO COUNTY S.T.O.P. N.O.W! Project					
Grant # JV02030090					
Grant term: 07/01/02-06/30/03 for 07/01/02-06/30/03					
Personal Services	127,818	127,818	-	-	
Operating Expenses	62,804	62,804	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>\$ 190,622</u>	<u>\$ 190,622</u>	<u>\$ -</u>	<u>\$ -</u>	

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Costs Claimed and Accepted-
Office of Criminal Justice Planning Grants
For the Fiscal Year Ended June 30, 2003

<u>Program/Grant Number</u>	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Disallowed</u>	<u>Costs Questioned</u>	<u>Reference</u>
FEDERAL FUNDS (cont.):					
4. MARIJUANA SUPPRESSION PROGRAM					
Grant # MS01090090					
Grant term: 07/01/01-12/31/02 for 07/01/02-12/31/02					
Personal Services	\$ 71,720	\$ 71,720	\$ -	\$ -	
Operating Expenses	-	-	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>71,720</u>	<u>71,720</u>	<u>-</u>	<u>-</u>	
5. JUVENILE ACCOUNTABILITY INCENTIVE					
Grant # IP02010090					
Grant term: 7/1/02-6/30/03 for 7/1/02-6/30/03					
Federal	18,764	18,764	-	-	
Match	2,085	2,085	-	-	
Total Revenues	<u>20,849</u>	<u>20,849</u>	<u>-</u>	<u>-</u>	
Personal Services	17,058	17,058	-	-	
Personal Services Match	1,896	1,896	-	-	
Operating Expenses	1,706	1,706	-	-	
Operating Expenses Match	189	189	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>20,849</u>	<u>20,849</u>	<u>-</u>	<u>-</u>	
STATE FUNDS:					
6. Passed through Sacramento County					
SACRAMENTO VALLEY HI-TECH					
CRIMES TASK FORCE					
6A Grant # HT00 01 0340*					
Grant term: 07/01/01-09/30/03 for 07/01/02-06/30/03					
Budgeted under operating expense:					
Personal Services	57,914	52,827	-	5,087	2003-OCJP2
Operating Expenses	5,147	3,476	-	1,671	2003-OCJP2
Equipment	-	-	-	-	
Total Expenditures	<u>63,061</u>	<u>56,303</u>	<u>-</u>	<u>6,758</u>	
Unable to determine amount of federal funds, if any, were passed through to EDC. Have assumed that EDC portion is 100% state.					
6B SACRAMENTO IDENTITY THEFT TASK FORCE					
Grant # HD01 01 0340					
Grant term: 01/01/02-12/31/03 for 07/01/02-06/30/03					
Budgeted under grant operating expense:					
Personal Services	3,783	-	-	3,783	2003-OCJP2
Operating Expenses	-	-	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>\$ 3,783</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 3,783</u>	

See accompanying notes.

County of El Dorado, California
Supplemental Statement of Costs Claimed and Accepted-
Office of Criminal Justice Planning Grants
For the Fiscal Year Ended June 30, 2003

<u>Program/Grant Number</u>	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Disallowed</u>	<u>Costs Questioned</u>	<u>Reference</u>
STATE FUNDS (cont.):					
7. STATUTORY RAPE VERTICAL PROSECUTION					
Grant # SR02050090					
Grant term: 7/1/02-6/30/03 for 7/1/02-6/30/03					
Personal Services	131,587	131,587	-	-	
Operating Expenses	3,413	3,413	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>\$ 135,000</u>	<u>\$ 135,000</u>	<u>\$ -</u>	<u>\$ -</u>	
8. STATUTORY RAPE VERTICAL PROSECUTION					
Grant # SR01040090					
Grant term: 7/1/01-9/30/02 for 7/1/02-9/30/02					
Personal Services	\$ 51,681	\$ 47,771	\$ 3,910	-	2003-OCJP1
Operating Expenses	482	482	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>52,163</u>	<u>48,253</u>	<u>3,910</u>	<u>-</u>	
<u>COMBINED FEDERAL/STATE FUNDS</u>					
9. VICTIM/WITNESS ASSISTANCE PROGRAM					
Grant # VW00190090					
Grant term: 7/1/00-6/30/03 for 7/1/02-6/30/03					
Federal	87,431	87,431	-	-	
State	98,519	98,519	-	-	
Total Revenues	<u>185,950</u>	<u>185,950</u>	<u>-</u>	<u>-</u>	
Personal Services	159,853	159,853	-	-	
Operating Expenses	26,097	26,097	-	-	
Equipment	-	-	-	-	
Total Expenditures	<u>185,950</u>	<u>185,950</u>	<u>-</u>	<u>-</u>	
<u>SUMMARY</u>					
Federal Funds	636,461	636,461	-	-	
State Funds	352,526	338,075	3,910	10,541	
Match Funds	16,879	16,879	-	-	
TOTAL OCJP GRANT REVENUES	<u>1,005,866</u>	<u>991,415</u>	<u>3,910</u>	<u>10,541</u>	
Personal Services	778,159	765,379	3,910	8,870	
Operating Expenses	224,003	222,332	0	1,671	
Equipment	3,704	3,704	0	0	
TOTAL OCJP EXPENDITURES	<u>\$ 1,005,866</u>	<u>\$ 991,415</u>	<u>\$ 3,910</u>	<u>\$ 10,541</u>	

See accompanying notes.

SUPPLEMENTAL INFORMATION
Department of Justice

COUNTY OF EL DORADO, CALIFORNIA
Supplemental Statement of Costs Claimed and Accepted
Department of Justice Grants
For the Fiscal Year Ended June 30, 2003

<u>Grantor/Program/Grant Number</u>	<u>Costs Claimed</u>	<u>Costs Accepted</u>	<u>Costs Questioned</u>	<u>Note</u>
1. California Department of Justice				
Spousal Abuser Prosecution (SAP) Program				
Grant #	02SA09C043			
Grant term:	7/1/02 - 6/30/03			
<u>Revenues</u>				
California Grant Award	\$ 33,261	\$ 33,261	\$ -	
Local Match	6,652	6,652	-	
Total Revenues	<u>39,913</u>	<u>39,913</u>	<u>-</u>	
<u>Expenditures</u>				
Salaries - Grant	\$ 33,261	\$ 33,261	-	
Salaries - Match	6,652	6,652	-	
Operating				
Total Grant Expenditures	<u>39,913</u>	<u>39,913</u>	<u>-</u>	
Revenues over (under) Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	

See accompanying notes.