

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 1. GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents activities of the federal awards programs of the County of Santa Cruz, California (the "County"). The County's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the Schedule of Expenditures of Federal Awards.

Major federal awards programs and the related expenditures for the year ended June 30, 2004, are as follows:

<u>Program Title</u>	<u>CFDA No.</u>	<u>Expenditures</u>
Food Stamp Cluster:		
Food Stamp Valuation	10.551	\$ 8,959,618
State Administrative Matching Grants for Food Stamp Program	10.561	75,540
Food Stamps & SD	10.561	1,664,052
CalWin	10.561	570,933
FSET	10.561	74,946
Temporary Assistance for Needy Family (TANF)	93.558	24,687,914
Child Support Enforcement	93.563	6,582,905
Foster Care	93.658	8,184,456
Adoption Assistance	93.659	2,090,006
Substance Abuse Prevention and Treatment	93.959	<u>2,151,394</u>
Total		<u>\$55,041,764</u>

These programs comprise approximately 68% of the total expenditures of federal awards. The threshold for determining Type A and Type B programs was \$2,414,503.

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Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 2. BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the cash basis of accounting, while the County's basic financial statements are presented using the modified accrual basis of accounting.

NOTE 3. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal financial awards revenues and expenditures are reported in the County's General, Special Revenue, Capital Projects, and Enterprise funds.

NOTE 4. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree to or can be reconciled with the amounts reported or to be reported in the related federal financial reports.

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES

The Office of Criminal Justice Planning (OCJP), Department of Justice (DOJ), Office of Emergency Services (OES), and Board of Corrections (BOC) has indicated that grant audit requirements can be fulfilled by subjecting the programs to audit procedures outlined in the Office of Management and Budget (OMB) Amended Circular A-133. The federal portion of these programs has also been combined and included on the Schedule of Expenditures of Federal Awards under the caption of U.S. Department of Justice. Since total program funding was subjected to audit procedures, and to fulfill state reporting requirements, complete program information, by category of expenditures, is presented on the accompanying schedule.

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

The following represents the detail of expenditures for each of the federal grants for the fiscal year ended June 30, 2004:

**A. Santa Cruz County JAIBG 2003 Program - BOC (IP02010440),
CFDA No. 16.523**

	Category		
	Budget	Actual	Balance
Personnel Services	\$30,794	\$29,609	\$ 1,185
Operating Expenses	54,244	40,012	14,232
Equipment	-	-	-
Totals	<u>\$85,038</u>	<u>\$69,621</u>	<u>\$15,417</u>
Reported Prior Period		<u>\$ -</u>	
Reported This Period		<u>\$69,621</u>	

The grantee reported quarterly expenditures to the Board of Corrections on a 9-month grant period that ended June 30, 2004. The final quarterly report, Form BOC-201 No. 3, covered the period April 1, 2004 to June 30, 2004. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$69,621
Add amount reported in prior year Schedule of Expenditures of Federal Awards	<u>-</u>
Amount per Form BOC-201 No. 3 ended June 30, 2004	<u>\$69,621</u>

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Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

**B. Santa Cruz County JAIBG 2003 Program - OCJP (IP02010440),
CFDA No. 16.523**

	Category		
	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personnel Services	\$7,240	\$7,240	\$ - .
Operating Expenses	1,853	1,853	- .
Equipment	- .	- .	- .
Totals	<u>\$9,093</u>	<u>\$9,093</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$9,093</u>	

The grantee reported quarterly expenditures to the Office of Criminal Justice Planning on a 3-month grant period that ended September 30, 2003. The final quarterly report, Form OCJP-201 No. 1, covered the period July 1, 2003 to September 30, 2003. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$9,093
Add amount reported in prior year Schedule of Expenditures of Federal Awards	- .
Amount per Form OCJP-201 No. 1 ended September 30, 2003	<u>\$9,093</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

**C. Victim Witness Assistance Program - OCJP (VW03100440),
CFDA No. 16.575**

	Category		
	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personnel Services	\$40,201	\$40,201	\$ - .
Operating Expenses	6,026	6,026	- .
Equipment	<u>- .</u>	<u>- .</u>	<u>- .</u>
Totals	<u>\$46,227</u>	<u>\$46,227</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$46,227</u>	

The grantee reported quarterly expenditures to the Office of Criminal Justice Planning on a 3-month grant period that ended September 30, 2003. The final quarterly report, Form OCJP-201 No. 1, covered the period July 1, 2003 to September 30, 2003. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$46,227
Add amount reported in prior year Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OCJP-201 No. 1 ended September 30, 2003	<u>\$46,227</u>

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Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

D. Santa Cruz County Victim Witness Center Program - OES (VW033Q0440), CFDA No. 16.575

	<u>Category</u>		
	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personnel Services	\$136,654	\$136,654	\$ - .
Operating Expenses	17,046	17,046	- .
Equipment	<u>- .</u>	<u>- .</u>	<u>- .</u>
Totals	<u>\$153,700</u>	<u>\$153,700</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$153,700</u>	

The grantee reported quarterly expenditures to the Office Emergency Services on a 9-month grant period that ended June 30, 2004. The final quarterly report, Form OES-201 No. 3, covered the period April 1, 2004 to June 30, 2004. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$153,700
Add amount reported in prior year Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OES-201 No. 3 ended June 30, 2004	<u>\$153,700</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

E. Santa Cruz County SAFE RSAT Project - OCJP (RT02010440), CFDA No. 16.593

	Category		
	Budget	Actual	Balance
Personnel Services	\$ 6,480	\$ 6,480	\$ - .
Operating Expenses	129,789	128,510	1,279
Equipment	<u>- .</u>	<u>- .</u>	<u>- .</u>
Totals	<u>\$136,269</u>	<u>\$134,990</u>	<u>\$1,279</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$134,990</u>	

The grantee reported quarterly expenditures to the Office of Criminal Justice Planning on a 5-month grant period that ended September 30, 2003. The final quarterly report, Form OCJP-201 No. 2, covered the period July 1, 2003 to September 30, 2003. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$134,990
Add amount reported in prior years Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OCJP-201 No. 2 ended September 30, 2003	<u>\$134,990</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

**F. Santa Cruz County SAFE RSAT Project - OES (RT033Q0440),
CFDA No. 16.593**

	Category		
	Budget	Actual	Balance
Personnel Services	\$ 12,966	\$ 12,966	\$ - .
Operating Expenses	260,575	260,575	- .
Equipment	<u>- .</u>	<u>- .</u>	<u>- .</u>
Totals	<u>\$273,541</u>	<u>\$273,541</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$273,541</u>	

The grantee reported quarterly expenditures to the Office of Emergency Services on a 9-month grant period that ended June 30, 2004. The final quarterly report, Form OES-201 No. 3, covered the period April 1, 2004 to June 30, 2004. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$273,541
Add amount reported in prior years Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OES-201 No. 3 ended June 30, 2004	<u>\$273,541</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

**G. Anti-Drug Abuse Enforcement Program (DC03140440),
 CFDA No. 16.579**

	Category		
	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personnel Services	\$246,325	\$243,321	\$3,004
Operating Expenses	31,340	28,228	3,112
Equipment	-	-	-
Totals	<u>\$277,665</u>	<u>\$271,549</u>	<u>\$6,116</u>
Reported Prior Period		<u>\$ -</u>	
Reported This Period		<u>\$271,549</u>	

The grantee reported quarterly expenditures to the Office of Emergency Services on a 12-month grant period that ended June 30, 2004. The final quarterly report, Form OES-201 No. 4, covered the period April 1, 2004 to June 30, 2004. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$271,549
Subtract reconciling amount per Form OCJP-201 No. 1 ended September 30, 2003	<u>56,711</u>
Amount per Form OES-201 No. 4 ended June 30, 2004	<u>\$214,838</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

**H. Marijuana Suppression Program - OCJP (MS03090440),
CFDA No. 16.579**

	Category		Balance
	Budget	Actual	
Personnel Services	\$67,402	\$67,402	\$ - .
Operating Expenses	3,370	3,370	- .
Equipment	<u>- .</u>	<u>- .</u>	<u>- .</u>
Totals	<u>\$70,772</u>	<u>\$70,772</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$70,772</u>	

The grantee reported quarterly expenditures to the Office of Criminal Justice Planning on a 3-month grant period that ended September 30, 2003. The final quarterly report, Form OCJP-201 No. 1, covered the period July 1, 2003 to September 30, 2003. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$70,772
Add amount reported in prior year Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OCJP-201 No. 1 ended September 30, 2003	<u>\$70,772</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

**I. Marijuana Suppression Program - OES (MS033Q0440),
 CFDA No. 16.579**

	Category		
	Budget	Actual	Balance
Personnel Services	\$170,722	\$170,722	\$ - .
Operating Expenses	8,506	8,506	- .
Equipment	- .	- .	- .
Totals	<u>\$179,228</u>	<u>\$179,228</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$179,228</u>	

The grantee reported quarterly expenditures to the Office of Emergency Services on a 9-month grant period that ended June 30, 2004. The final quarterly report, Form OES-201 No. 3, covered the period April 1, 2004 to June 30, 2004. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$179,228
Add amount reported in prior year Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OES-201 No. 3 ended June 30, 2004	<u>\$179,228</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
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Year Ended June 30, 2004

NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

J. Santa Cruz County Violence Against Women Vertical Prosecution - OCJP (VV03050440), CFDA No. 16.588

	Category		
	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personnel Services	\$33,396	\$33,396	\$ - .
Operating Expenses	1,208	1,208	- .
Equipment	<u>- .</u>	<u>- .</u>	<u>- .</u>
Totals	<u>\$34,604</u>	<u>\$34,604</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$34,604</u>	

The grantee reported quarterly expenditures to the Office of Criminal Justice Planning on a 3-month grant period that ended September 30, 2003. The final quarterly report, Form OCJP-201 No. 1, covered the period July 1, 2003 to September 30, 2003. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$34,604
Add amount reported in prior year Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OCJP-201 No. 1 ended September 30, 2003	<u>\$34,604</u>

COUNTY OF SANTA CRUZ, CALIFORNIA
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NOTE 5. OFFICE OF CRIMINAL JUSTICE PLANNING, DEPARTMENT OF JUSTICE, OFFICE OF EMERGENCY SERVICES, AND BOARD OF CORRECTIONS DISCLOSURES - Continued

K. Santa Cruz County Violence Against Women Vertical Prosecution - OES (VV033Q0440), CFDA No. 16.588

	Category		
	<u>Budget</u>	<u>Actual</u>	<u>Balance</u>
Personnel Services	\$100,005	\$100,005	\$ - .
Operating Expenses	3,807	3,807	- .
Equipment	<u>- .</u>	<u>- .</u>	<u>- .</u>
Totals	<u>\$103,812</u>	<u>\$103,812</u>	<u>\$ - .</u>
Reported Prior Period		<u>\$ - .</u>	
Reported This Period		<u>\$103,812</u>	

The grantee reported quarterly expenditures to the Office of Emergency Services on a 9-month grant period that ended June 30, 2004. The final quarterly report, Form OES-201 No. 2, covered the period January 1, 2004 to March 31, 2004. The following is a schedule reconciling the expenditures per the accompanying Schedule of Expenditures of Federal Awards for the period ended June 30, 2004:

	<u>Expenditures</u>
Amount per Schedule of Expenditures of Federal Awards	\$103,812
Add amount reported in prior year Schedule of Expenditures of Federal Awards	<u>- .</u>
Amount per Form OES-201 No. 2 ended March 31, 2004	<u>\$103,812</u>