

COUNTY OF SAN LUIS OBISPO

SINGLE AUDIT REPORT

YEAR ENDED JUNE 30, 2007

COUNTY OF SAN LUIS OBISPO

Single Audit Report
For the Year Ended June 30, 2007

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of San Luis Obispo, as of and for the year ended June 30, 2007, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 26, 2007. We conducted our audit in accordance with auditing standards 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered County of San Luis Obispo's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County of San Luis Obispo's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County of San Luis Obispo's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant deficiencies.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the entity's financial statement is more than inconsequential will not be prevented or detected by the entity's internal control. We consider the deficiency described in the accompanying schedule of findings and questioned costs (07-FS-1) to be a significant deficiency in internal control over financial reporting.

Board of Supervisors
County of San Luis Obispo

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the entity's internal control.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. However, we consider the significant deficiency described above as item 07-FS-1 to be a material weakness.

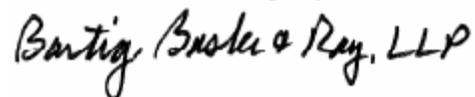
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of San Luis Obispo's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

The County's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County's response, and, accordingly, we express no opinion on it.

This report is intended solely for the information of the audit committee, management, the Board of Supervisors, 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.

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company



Roseville, California
December 26, 2007



**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 San Luis Obispo
San Luis Obispo, California

Compliance

We have audited the compliance of the County of San Luis Obispo, 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, 2007. The County of San Luis Obispo'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 programs is the responsibility of the County of San Luis Obispo's management. Our responsibility is to express an opinion on the County of San Luis Obispo's compliance based on our audit.

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

In our opinion, the County of San Luis Obispo 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, 2007.

Internal Control Over Compliance

The management of the County of San Luis Obispo is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of San Luis Obispo's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of San Luis Obispo's internal control over compliance.

A *control* deficiency in an entity's internal control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant* deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of the internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, we noted other matters involving internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs which we have reported to management in a separate letter dated December 26, 2007.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, and business-type activities, each major fund, and the aggregate remaining fund information of the County of San Luis Obispo as of and for the year ended June 30, 2007, and have issued our report thereon dated December 26, 2007. Our audit was performed for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material

Board of Supervisors
County of San Luis Obispo

Schedule of Expenditures of Federal Awards (continued)

respects, in relation to the basic financial statements taken as a whole. The Supplementary Schedule of Grant Expenditures has not been subjected to auditing procedures applied in the audit of the basic financial statements, and, accordingly, we express no opinion on it.

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

BARTIG, BASLER & RAY, LLP
A Gallina LLP Company

Bartig Basler & Ray, LLP

Roseville, California
December 26, 2007

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF AGRICULTURE				
Direct program:				
U.S. Forestry Service	--	10.000	\$ 22,442	\$ 22,442
Passed through State Department of Social Services:				
Food Stamps	--	10.551 *	9,352,167	9,352,167
Food Stamp Administration-Prior year adjustment	--	10.561 *	8,097	8,097
Food Stamp Administration	--	10.561 *	1,567,481	1,567,481
Subtotal Pass-Through			<u>10,927,745</u>	<u>10,927,745</u>
Passed through State Department of Education:				
School Nutrition Program - Breakfast	--	10.553	44,010	44,010
School Nutrition Program - Lunch	--	10.555	68,260	68,260
Subtotal Pass-Through			<u>112,270</u>	<u>112,270</u>
Passed through State Department of Health Services:				
Infant Children Nutrition Program	05-45793	10.557	719,353	759,353
Passed through CalTrans:				
National Scenic Byways	05-4959	10.167	--	18,403
Passed through State Department of Forestry and Fire Protection:				
Volunteer Fire Assistance Program	7FG60101	10.664	9,998	9,998
Passed through State Controller's Office:				
Federal Forest Reserve Fee	--	10.665	11,519	11,519
Federal Grazing Fees	--	10.666	5,999	5,999
Subtotal Pass-Through			<u>17,518</u>	<u>17,518</u>
Passed through State Department of Food and Agriculture:				
Pest Detection	06-0416	10.025	64,503	64,503
Sudden Oak Death	06-0300	10.025	33,965	33,965
Glassy-Winged Sharpshooter	06-0497	10.025	395,731	395,731
Glassy-Winged Sharpshooter Prior year adjustment	06-0497	10.025	14,040	14,040
Olive Fruit Fly	06-0416	10.025	5,323	5,323
Subtotal Pass-Through			<u>513,562</u>	<u>513,562</u>
Total Department of Agriculture			<u>\$ 12,322,888</u>	<u>\$ 12,381,291</u>

* Major program

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
Direct programs:				
Low Income Housing Assistance Community				
Development Block Grants	--	14.218 *	\$ 2,215,416	\$ 2,391,720
Emergency Shelter Grant Program	--	14.231	96,583	96,583
Supportive Housing Program	--	14.235	951,258	951,258
Home Partnership Investment Program	--	14.239 *	1,619,841	2,038,112
Housing Opportunities for Persons With AIDS-Developmen	06-55733	14.241	44,583	44,583
Total Department of Housing & Urban Development			\$ 4,927,681	\$ 5,522,256
U. S. DEPARTMENT OF THE INTERIOR				
Direct program:				
Federal In-Lieu tax	--	15.226	6,188	6,188
Federal In-Lieu tax	--	15.226	619,602	619,602
Total Department of the Interior			\$ 625,790	\$ 625,790
U. S. DEPARTMENT OF JUSTICE				
Direct programs:				
Public Safety Partnership and Community Policing Grants:				
COPS Technology Award	08 99 87	16.710	71,788	72,675
COPS Technology Award-Prior year adjustment	08 99 87	16.710	(1,139)	--
Bureau of Immigration & Customs Enforcement	--	16.710	14,056	40,508
Bureau of Immigration & Customs Enforcement-				
Prior year under-accrual	--	16.710	39,128	--
COPS Technology Award-SS Awards-Prior year adjustment	--	16.710	800	--
Subtotal CFDA 16.710			124,633	113,183
State Criminal Alien Assistance Program	--	16.606	216,318	216,318
Cannabis Eradication Program	--	16.738	25,000	25,000
Justice Assistance Grant	--	16.738	11,555	11,495
Subtotal			252,873	252,813
Subtotal Direct			377,506	365,996
Passed through State Department of Emergency Services:				
Byrne Formula Grants:				
Gang Task Force	DC06170400	16.579	141,691	141,691
Marijuana Suppression Grant	MS06050400	16.579	101,851	118,905
Subtotal CFDA 16.579			243,542	260,596

* Major program

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass-Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF JUSTICE (continued)				
Passed through State Department of Emergency Services (continued):				
Victim Witness Assistance	VW06250400	16.575	\$ 87,120	\$ 87,120
Victim Witness Elder Abuse	EA06090400	16.582	105,000	105,000
Victim Witness Elder Abuse-Prior year adjustment	EA05080400	16.582	16,352	16,352
Subtotal			<u>208,472</u>	<u>208,472</u>
Subtotal State Department of Emergency Services			<u>452,014</u>	<u>469,068</u>
Passed through State Board of Corrections:				
Coordinated Enforcement Plan for Reducing Juvenile Crime	CSA 166-06	16.523	14,657	14,657
Subtotal Pass-through			<u>466,671</u>	<u>483,725</u>
Total Department of Justice			<u>\$ 844,177</u>	<u>\$ 849,721</u>
U. S. DEPARTMENT OF TRANSPORTATION				
Direct program:				
Airport Improvement Program	DTFA 08-04-C-31526	20.106	85,915	86,959
Airport Improvement Program-Prior year adjustment	DTFA 08-04-C-31526	20.106	20,889	20,889
Airport Improvement Program	DTFA 08-05-C-31673	20.106	2,222,015	2,222,015
Airport Improvement Program	DTFA 08-04-C-31548	20.106	437,113	437,113
Airport Improvement Program	DTFA 08-06-C-31799	20.106	5,670,997	5,670,997
Airport Improvement Program	AIP 3-06-0228-33	20.106	1,448,799	1,448,799
Subtotal CFDA 20.106			<u>9,885,728</u>	<u>9,886,772</u>
Passed through State Department of Transportation:				
Public Ways and Facilities -Prior year adjustment	--	20.205 *	149	149
Public Ways and Facilities	H970	20.205 *	500,000	500,000
Public Ways and Facilities	H220	20.205 *	500,000	500,000
Public Ways and Facilities	STPLER-5949(057)	20.205 *	101,169	101,169
Public Ways and Facilities	BHLS-5949 (062)(063)(044)	20.205 *	51,676	51,676
Public Ways and Facilities -Prior year adjustment	BHLS-5949 (062)(063)(044)	20.205 *	10,000	10,000
Public Ways and Facilities -Prior year adjustment	BRLO-5949(021)	20.205 *	(7,758)	(7,758)
Public Ways and Facilities -Prior year adjustment	RPSTPL-5949(086)	20.205 *	(31,117)	(31,117)
Public Ways and Facilities	BRLO-5949(019)	20.205 *	138,367	138,367
Public Ways and Facilities	BRLO-5949(009)	20.205 *	151,538	151,538
Public Ways and Facilities	BRLO-5949(027)	20.205 *	92,488	92,488
Public Ways and Facilities	BRLO-5949(033)	20.205 *	238,322	238,322
Public Ways and Facilities	STPLER-5949(077)	20.205 *	6,513	6,513

* Major program

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF TRANSPORTATION (continued)				
Passed through State Department of Transportation (continued):				
Public Ways and Facilities	BRLO-5949(065)	20.205 *	\$ 40,851	\$ 40,851
Public Ways and Facilities	BRLO-549(076)	20.205 *	999,927	999,927
Public Ways and Facilities	BRLO-5949(064)	20.205 *	502,503	502,503
Public Ways and Facilities	BRLSZD-5949(060)	20.205 *	397	397
Public Ways and Facilities -Prior year adjustment	BRLSZD-5949(060)	20.205 *	3,974	3,974
Public Ways and Facilities	TCSP-05CA(002)	20.205 *	157,477	157,477
Public Ways and Facilities	STPLER-5949(041)	20.205 *	240,934	240,934
Public Ways and Facilities	RPSTPLE 5949(097)	20.205 *	142,658	142,658
Subtotal CFDA 20.205			<u>3,840,068</u>	<u>3,840,068</u>
National Scenic Byways	05-4A1934	20.931	154,790	154,790
Subtotal passed through State Transportation Department			<u>3,994,858</u>	<u>3,994,858</u>
Passed through Business, Transportation and Housing Agency:				
State and Community Highway Safety:				
Office of Traffic Safety	AL 0575	20.600	30,342	30,342
Office of Traffic Safety - Prior year adjustment	AL 0575	20.600	6,102	6,102
Subtotal CFDA 20.600			<u>36,444</u>	<u>36,444</u>
Subtotal Pass-through			<u>4,031,302</u>	<u>4,031,302</u>
Total Department of Transportation			<u>\$ 13,917,030</u>	<u>\$ 13,918,074</u>
 U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed through State Department of Water Resources:				
Lopez Water Treatment Plant Upgrade	SRF2002CX138	66.468	6,601,125	10,418,442
Total Environmental Protection Agency			<u>\$ 6,601,125</u>	<u>\$ 10,418,442</u>
 U. S. DEPARTMENT OF EDUCATION				
Passed through State Department of Education:				
Special Education - Grants to States:				
Individuals with Disabilities Education Act	--	84.027	493,186	493,186
Individuals with Disabilities Education Act- Prior year adjustment	--	84.027	(7,180)	(7,180)
Subtotal CFDA 84.027			<u>486,006</u>	<u>486,006</u>

* Major program

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF EDUCATION (continued)				
Passed through State Department of Alcohol and Drug Programs:				
Safe and Drug-Free Schools and Communities - State Grants:				
Drug School Program-Friday Night Live Expansion	SDF 03-17	84.186	\$ 107,489	\$ 107,489
Drug School Program-Dare to Be You	SDF 03-36	84.186	56,268	56,268
Subtotal CFDA 84.186			<u>163,757</u>	<u>163,757</u>
Total Department of Education			<u>\$ 649,763</u>	<u>\$ 649,763</u>
U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
Direct program:				
Safe and Drug Free Communities	--	93.276	78,788	78,788
Passed through State Office of Emergency Services:				
Health Resources Services Administration	EPO 06-40	93.889	247,224	247,224
Health Resources Services Administration-Prior year adjustment	EPO 06-40	93.889	(19,864)	(19,864)
Subtotal CFDA 93.889			<u>227,360</u>	<u>227,360</u>
Passed through State Department of Aging:				
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services:				
Area Agency on Aging (AAA)-Title III-D-Prior year adjustment	45106D	93.043	3,108	3,108
Subtotal CFDA 93.043			<u>3,108</u>	<u>3,108</u>
Passed through State Department of Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse:				
Drug and Alcohol Abuse Block Grant-Discretionary Funds	--	93.959	1,268,982	1,268,982
Drug and Alcohol Abuse Block Grant-HIV Set-aside Funds	--	93.959	68,061	68,061
Drug and Alcohol Abuse Block Grant-Adolescent and Youth Treatment	--	93.959	173,964	173,964
Drug and Alcohol Abuse Block Grant-Perinatal Set-aside Funds	--	93.959	72,201	72,201
Drug and Alcohol Abuse Block Grant-Abuse Treatment and Testing Accountability	--	93.959	58,714	58,714
Subtotal CFDA 93.959			<u>1,641,922</u>	<u>1,641,922</u>
Subtotal Direct Programs			<u>1,951,178</u>	<u>1,951,178</u>

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES (continued)				
Passed through State Department of Child Support Services:				
Child Support Enforcement:				
Program Cost	--	93.563 *	\$ 3,356,918	\$ 3,356,918
Program Cost-Prior year adjustment	--	93.563 *	(42,128)	(42,128)
Incentive Program	--	93.563 *	316,825	316,825
Subtotal CFDA 93.563			<u>3,631,615</u>	<u>3,631,615</u>
Passed through State Department of Health Services:				
Project Grants and Cooperative Agreements for Tuberculosis Control Programs:				
Tuberculosis Grant	SLOCO	93.116	10,000	10,000
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Levels in Children Program:				
Lead Poisoning	05-45166	93.197	37,656	37,656
Lead Poisoning-Prior year adjustment	05-45166	93.197	(240)	(240)
Lead Poisoning-Environmental Health	03-76032	93.197	7,570	14,700
Lead Poisoning-Environmental Health-Prior year adjustment	03-76032	93.197	7,130	7,130
Subtotal CFDA 93.197			<u>52,116</u>	<u>59,246</u>
Immunization Grants:				
Immunization Action Plan	06-55198	93.268	216,605	216,605
Immunization Action Plan-Prior year adjustment	05-45426	93.268	1,094	1,094
Statewide Immunization Information System (SIIS)	06-55245	93.268	126,868	126,868
Statewide Immunization Information System-Prior year adjustment	05-45467	93.268	(74,155)	(74,155)
Subtotal CFDA 93.268			<u>270,412</u>	<u>270,412</u>
Centers for Disease Control and Prevention - Investigations and Technical Assistance Programs:				
Subvention-Bio Terrorism Planning	EPO 06-40	93.283	590,574	574,110
Subvention-Bio Terrorism Planning-Prior year adjustment	EPO 06-40	93.283	55,468	55,468
Subtotal CFDA 93.283			<u>646,042</u>	<u>629,578</u>
HIV Care Formula Grants:				
AIDS Case Management	04-35378	93.917	91,095	91,095
AIDS Case Management-Prior year adjustment	04-35378	93.917	292	292
HIV Care Consortium (HOPWA)	04-35621	93.917	117,829	117,829
HIV Care Consortium (Ryan White)	03-75928	93.917	74,935	81,065
HIV Care Consortium-Prior year adjustment	03-75928	93.917	6,130	6,130
Subtotal CFDA 93.917			<u>290,281</u>	<u>296,411</u>

* Major program

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES (continued)				
Passed through State Department of Health Services (continued):				
Medical Assistance Program:				
Medi-Cal Administration	04-35107	93.778 *	\$ 825,863	\$ 825,863
Medi-Cal Administration -Targeted Case Management	40-0407	93.778 *	1,009,973	987,038
Medi-Cal Administration-Outreach Education				
Retention & Utilization (OERU)	2006-40	93.778 *	224,897	224,897
Administration: Medi-Cal	--	93.778 *	--	82,790
Administration: Medi-Cal	--	93.778 *	472,765	4,509,214
Administration: Medi-Cal-Prior year adjustment	--	93.778 *	77,677	77,677
Subtotal CFDA 93.778			<u>2,611,175</u>	<u>6,707,479</u>
Maternal and Child Health Services Block Grant to the States:				
Children Services	SLOCO	93.994	394,853	394,853
Children Services-Prior year adjustment	SLOCO	93.994	37,881	37,881
Children Services	SLOCOMTP	93.994	39,019	39,019
HIV Prevention Program-Alternate Test Sites	01-15095	93.994	42,078	42,078
HIV Prevention Program-ATS-Prior year under-accrual	01-15095	93.994	2,209	2,209
Maternal & Child Health Services	200640	93.994	337,911	337,911
Maternal & Child Health Services-Prior year adjustment	200540	93.994	31,144	31,144
Medically Vulnerable Infant Program-Prior year adjustment	00-91277	93.994	(18,488)	(18,488)
Child Health & Disability Prevention	SLO 40	93.994	207,037	207,037
Child Health & Disability Prevention-Prior year adjustment	SLO 40	93.994	5,085	5,085
Adolescent Family Life Program	200640	93.994	310,035	310,035
Adolescent Family Life Program-Prior year adjustment	200540	93.994	5,282	5,282
Subtotal CFDA 93.994			<u>1,394,046</u>	<u>1,394,046</u>
Subtotal State Department of Health Services:			<u>5,274,072</u>	<u>9,367,172</u>
Passed through the State Department of Mental Health:				
Mental Health-McKinney Homeless	--	93.150	45,772	45,772
Mental Health-Substance Abuse (SAMHSA)	--	93.958	434,664	434,664
Mental Health-Substance Abuse (SAMHSA)-Prior year adjustment	--	93.958	9,759	9,759
Subtotal			<u>490,195</u>	<u>490,195</u>
Passed through the State Department of Social Services:				
Promoting Safe and Stable Families:				
Administration: Family Support	--	93.556	162,795	162,795
Temporary Assistance for Needy Families:				
Administration: CALWORKS	--	93.558 *	12,107,075	12,107,075
Administration: CALWORKS-Prior year adjustment	--	93.558 *	647,861	647,861
Assistance: CALWORKS	--	93.558 *	5,794,109	5,794,109
Subtotal CFDA 93.558			<u>18,549,045</u>	<u>18,549,045</u>

* Major program

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF HEALTH & HUMAN SERVICES (continued)				
Passed through State Department of Social Services (continued):				
Foster Care - Title IV-E:				
Administration: Probation - Title IV E	--	93.658	\$ 2,194,143	\$ 2,194,143
Administration: Probation - Title IV E-Prior year adjustment	--	93.658	(346,599)	(346,599)
Administration: Foster Care - Title IV E	--	93.658	3,909,417	3,909,417
Administration: Foster Care - Title IV E-Prior year adjustment	--	93.658	1,730	1,730
Assistance: Foster Care	--	93.658	2,764,594	2,764,594
Subtotal CFDA 93.658			<u>8,523,285</u>	<u>8,523,285</u>
Administration: Social Services Programs - Other	--	93.645	183,461	183,461
Administration: Adoption	--	93.659 *	705,519	705,519
Administration: Adoption-Prior year under-accrual	--	93.659 *	332	332
Assistance: Adoption	--	93.659 *	2,091,983	2,091,983
Administration: Independent Living Skills	--	93.674	164,425	164,425
Administration: Independent Living Skills-Prior year adjustment	--	93.674	439	439
Child Welfare Services-Title XX	--	93.667	168,800	168,800
Child Welfare Services-Title XX-Prior year adjustment	--	93.667	33,831	33,831
Targeted Case Management	--	93.779	234,481	234,481
Targeted Case Management-Prior year adjustment	--	93.779	(21,096)	(21,096)
Medi-Cal Admin	--	93.779	39,865	39,865
Medi-Cal Admin-Prior year adjustment	--	93.779	(12,266)	(12,266)
Subtotal			<u>3,589,774</u>	<u>3,589,774</u>
Subtotal State Department of Social Services			<u>30,824,899</u>	<u>30,824,899</u>
Subtotal Pass-through programs			<u>40,220,781</u>	<u>44,313,881</u>
Total Department of Health & Human Services			<u>\$ 42,171,959</u>	<u>\$ 46,265,059</u>

U. S. DEPARTMENT OF HOMELAND SECURITY

Direct programs:

Transportation Security Administration, Law Enforcement Personnel	DTSA20-03P-01596	97.090	270,844	359,805
Transportation Security Administration, Airport Checked Baggage Screening Program	HSTS02-06-A-AOP256	97.100	22,160	22,160
Subtotal Direct			<u>293,004</u>	<u>381,965</u>

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF HOMELAND SECURITY (continued)				
Passed through State Office of Emergency Services:				
State Domestic Preparedness Equipment Support Program:				
State Homeland Security Grant Program (Prior year correction)				
	--	97.004	\$ 202,414	\$ 202,414
State Homeland Security Grant Program	2003-0035	97.004	80,478	80,478
State Homeland Security Grant Program-Prior year adjustment	2003-0035	97.004	2,850	2,850
Subtotal CFDA 97.004			<u>285,742</u>	<u>285,742</u>
Hazard Mitigation Grants:				
Hazard Mitigation Grant (83.548)	HMPG #1046-0157	97.039	102,975	102,975
Hazard Mitigation Grant (83.548)-Prior year adjustment	FEMA-1505-DR-1505-15	97.039	2,429	2,429
Subtotal CFDA 97.039			<u>105,404</u>	<u>105,404</u>
Emergency Management Performance Grants:				
Emergency Management Program Grant-Non Terrorism '05 (83.552)				
	2007-EM-E7-0006	97.042	53,138	53,138
Emergency Management Program Grant-Non Terrorism '06				
	2006-0008	97.042	16,210	16,210
Emergency Management Program Grant-Non Terrorism '06-Prior year adjustment				
	2006-0008	97.042	4,985	4,985
Subtotal CFDA 97.042			<u>74,333</u>	<u>74,333</u>
Homeland Security Grant Program '04	2004-45	97.073	64,796	64,796
Homeland Security Grant Program	2005-15	97.073	3,490	3,490
Homeland Security Grant Program	2006-0071	97.073	18,225	18,225
Homeland Security Grant Program-CJIS	--	97.073	40,000	40,000
Homeland Security Grant Program	2003-167	97.073	45,739	45,739
Homeland Security Grant Program	2005-15	97.073	332,127	332,127
Homeland Security Grant Program	--	97.073	6,816	6,816
Homeland Security Grant Program	--	97.073	5,130	5,130
Homeland Security Grant Program	--	97.073	27,984	27,984
Homeland Security Grant Program	--	97.073	95,680	95,680
Homeland Security Grant Program-Prior year adjustment	--	97.073	52,377	39,994
Subtotal CFDA 97.073			<u>692,364</u>	<u>679,981</u>
Law Enforcement Terrorism Prevention Program	2005-15	97.074	2,000	2,000
Law Enforcement Terrorism Prevention Program-Prior year adjustment	2005-15	97.074	1,153	1,153
Law Enforcement Terrorism Prevention Program	2006-71	97.074	3,514	3,514
Law Enforcement Terrorism Prevention Program	2004-45	97.074	5,132	5,132
Law Enforcement Terrorism Prevention Program	2005-15	97.074	12,325	31,614

* Major program

COUNTY OF SAN LUIS OBISPO

Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Federal Grantor/Pass-Through Grantor/Program Title	Award or Pass- Through Grantor's Number	Federal CFDA Number	Revenue Recognized	Expenditures
U. S. DEPARTMENT OF HOMELAND SECURITY (continued)				
Passed through State Office of Emergency Services (continued):				
Law Enforcement Terrorism Prevention Program-				
Prior year adjustment	2005-15	97.074	\$ (12,316)	\$ (12,316)
Law Enforcement Terrorism Prevention Program	2005-15	97.074	40,000	40,000
Subtotal CFDA 97.074			<u>51,808</u>	<u>71,097</u>
State Homeland Security Grant Program	--	97.067	2,661	2,661
State Homeland Security Grant Program	2003-35	97.067	10,613	10,613
State Homeland Security Grant Program-Prior year adjustment	2003-35	97.067	3,477	3,477
Subtotal CFDA 97.067			<u>16,751</u>	<u>16,751</u>
Storm Recovery Funds	--	97.036	8,022	8,022
Public Assistance Grant-Storm Repairs-Prior year adjustments	1505-DR-CA	97.036	49,508	49,508
Subtotal CFDA 97.036			<u>57,530</u>	<u>57,530</u>
Subtotal Pass-through			<u>1,283,932</u>	<u>1,290,838</u>
Total Department of Homeland Security			<u>\$ 1,576,936</u>	<u>\$ 1,672,803</u>
TOTAL FEDERAL FINANCIAL ASSISTANCE			<u>\$ 83,637,349</u>	<u>\$ 92,303,199</u>

COUNTY OF SAN LUIS OBISPO

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Note 1: **Reporting Entity**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all federal awards programs of the County of San Luis Obispo. The County of San Luis Obispo'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.

Note 2: **Basis of Accounting**

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of the County and is presented on Generally Accepted Accounting Principles. 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 basic financial statements.

Note 3: **Relationship to Financial Statements**

The amounts reported in the accompanying Schedule of Expenditures of Federal Awards agree, in all material respects, to amounts reported within the County's financial statements. Federal award revenues are reported principally in the County's financial statements as intergovernmental revenues in the General and Special Revenue funds.

Note 4: **Subrecipients**

Of the federal expenditures presented in the Schedule of Expenditures of Federal Awards, the County of San Luis Obispo provided federal awards to subrecipients as follows:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Provided to Subrecipients</u>
14.218	Low Income Housing Assistance Community Development Block Grants	\$ 2,144,593
14.231	Emergency Shelter Grant Program	91,799
14.235	Supportive Housing Program	848,222
14.239	HOME Investment Partnerships Program	1,345,518
84.027	Individuals with Disabilities Education Act	493,186
93.150	Mental Health-McKinney Homeless	45,772
93.958	Mental Health-Substance Abuse (SAMHSA)	<u>434,664</u>
	Total	<u>\$ 5,403,754</u>

COUNTY OF SAN LUIS OBISPO

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Note 5: **Federally-Funded Loans Receivable**

The following programs had federally-funded loans receivable from third parties outstanding at June 30, 2007:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>
14.218	Community Development Block Grants/Entitlement Grants	\$ 712,027
14.239	HOME Partnership Investment Program	<u>906,628</u>
	Total	<u>\$ 1,618,655</u>

Note 6: **Federally-Funded Loans Payable**

The following program had federally-funded loans payable outstanding at June 30, 2007:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Amount Outstanding</u>
66.468	Lopez Water Treatment Plant Upgrade	\$ 16,380,562

Note 7: **Program Clusters**

Federal programs, which must be audited together as a program cluster, include the following:

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Food Stamp Cluster:</u>		
10.551	Food Stamps	\$ 9,352,167
10.561	State Administrative Matching Grants for Food Stamp Program	<u>1,575,578</u>
	Total	<u>\$ 10,927,745</u>

COUNTY OF SAN LUIS OBISPO

Notes to the Schedule of Expenditures of Federal Awards
For the Year Ended June 30, 2007

Note 7: **Program Clusters** (continued)

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Child Nutrition Cluster:</u>		
10.553	School Nutrition Program - Breakfast	\$ 44,010
10.555	School Nutrition Program - Lunch	<u>68,260</u>
	Total	<u>\$ 112,270</u>
<u>Schools and Roads Cluster:</u>		
10.665	Federal Forest Reserve Fee	\$ 11,519
10.666	Federal Grazing Fees	<u>5,999</u>
	Total	<u>\$ 17,518</u>
<u>Homeland Security Cluster</u>		
97.004	State Homeland Security Grant Program	\$ 285,742
97.067	State Homeland Security Grant Program	16,751
97.073	Homeland Security Grant Program	679,981
97.074	Law Enforcement Terrorism Prevention Program	<u>71,097</u>
	Total	<u>\$ 1,053,571</u>

Note 8: **Pass-Through Entities' Identifying Number**

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

COUNTY OF SAN LUIS OBISPO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007

Section 1

Financial Statements

Summary of Auditor's Results

- | | |
|--|---------------|
| 1. Type of auditor's report issued: | Unqualified |
| 2. Internal controls over financial reporting: | |
| a. Material weaknesses identified? | Yes |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 3. Noncompliance material to financial statements noted? | No |

Federal Awards

- | | |
|---|---------------|
| 1. Internal control over major programs: | |
| a. Material weaknesses identified? | No |
| b. Significant deficiencies identified not considered to be material weaknesses? | None Reported |
| 2. Type of auditor's report issued on compliance for major programs: | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | No |
| 4. Identification of major programs: | |

CFDA Number

Name of Federal Program

- | | |
|--------|--|
| 10.551 | Food Stamps |
| 10.561 | State Administrative Matching Grants for Food Stamps Program |
| 14.218 | Community Development Block Grants/Entitlement Grants |
| 14.239 | HOME Partnership Investment Program |
| 20.205 | Highway Planning and Construction |
| 93.558 | Temporary Assistance for Needy Families |
| 93.563 | Child Support Enforcement |
| 93.659 | Adoption Assistance |
| 93.778 | Medical Assistance Program |

COUNTY OF SAN LUIS OBISPO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007

Section 1 (continued)

Federal Awards (continued)

- | | |
|---|--------------|
| 5. Dollar Threshold used to distinguish between Type A and Type B programs? | \$ 2,769,096 |
| 6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? | No |

Section 2

Financial Statement Findings

Construction Contracts Payable	Finding 07-FS-1
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Section 3

Federal Award Findings and Questioned Costs

None reported.

COUNTY OF SAN LUIS OBISPO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007

<u>Finding/Subject</u>	<u>Findings/Noncompliance</u>
Finding 07-FS-1	<i>Reporting Requirement: Material Weakness</i>
Construction Contracts Payable	<u>Criteria</u> During its year-end closing process, the County should establish and enforce policies and procedures to ensure that year-end accruals are properly identified and recorded for all account balances, including expenses and payables. <u>Condition</u> During the audit, we noted several large construction-related payments to contractors for services provided during the fiscal year ended June 30, 2007 that were not properly accrued year-end. The total amount of the audit adjustment was approximately \$4.6 million. <u>Cause</u> Subsequent to year-end, the General Services and Public Works departments failed to identify significant contractor invoices that should have been accrued during the year-end closing process. In addition, the Auditor-Controller's Office failed to identify such invoices when they were received by the departments for payment subsequent to year-end. <u>Effect of Condition</u> By not properly accounting for contractor invoices received subsequent to year end, the County is significantly understating its accounts payable liability at the end of the year. <u>Recommendation</u> We recommend that the Auditor-Controller's Office enforce its policy that all significant payments made subsequent to year-end be reviewed by the Auditor-Controller's Office during the payment process. In addition, the General Services and Public Works departments need to improve their year-end closing processes for identifying large construction-related invoices received subsequent to year-end for services provided during the fiscal year.

COUNTY OF SAN LUIS OBISPO

Schedule of Findings and Questioned Costs
For the Year Ended June 30, 2007

<u>Finding/Subject</u>	<u>Findings/Noncompliance</u>
Finding 07-FS-1 (continued)	<u>Management Response</u>
Construction Contracts Payable	The Auditor-Controller will work with departments to improve their procedures for identifying material construction payments prior to year-end closing. In addition, the Auditor-Controller will initiate procedures that insure all significant payments attributable to year-end are properly recorded.

COUNTY OF SAN LUIS OBISPO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2007

Audit Reference Number	Status of Prior Year Audit Findings
Finding 05-1	<u>Recommendation</u>
Medical Assistance Program CFDA 93.778	We recommend that a review process be implemented to ensure that the required annual redeterminations for the Medi-Cal Assistance Program are conducted. If necessary, we recommend that the County assign more personnel resources to performing redeterminations.
Award No. n/a Original Finding Year: 2004-2005	<u>Status</u>
	Not corrected. We continue to work with our Supervisors and Staff on monitoring for compliance with policy and procedures. We also continue to hire and train new staff to assist with the workload and policy and procedure compliance.
Finding 05-2	<u>Recommendation</u>
Medical Assistance Program CFDA 93.778	We recommend that the Department review this omission to request, review, and compare the IEVS to information in this case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department implement procedures to prevent recurrence of these exceptions.
Award No. n/a Original Finding Year: 2004-2005	<u>Status</u>
	Not corrected. We continue to work with our Supervisors and Staff on monitoring for compliance with policy and procedures. We also continue to hire and train new staff to assist with the workload and policy and procedure compliance.
Finding 05-3	<u>Recommendation</u>
Medical Assistance Program CFDA 93.778	We recommend that training be implemented on (1) Schedule C income add-back requirements; and (2) reading wage stubs to determine frequency of payroll to ensure that income input into the eligibility system will match the income documented on file. The Schedule C exception is an error which seems common with less experienced staff, who may not be familiar with self-employment income adjustments.
Award No. n/a Original Finding Year: 2004-2005	

COUNTY OF SAN LUIS OBISPO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2007

Audit Reference Number	Status of Prior Year Audit Findings
Finding 05-3 (continued)	<u>Status</u>
Medical Assistance Program CFDA 93.778	Not corrected. We continue to work with our Supervisors and Staff on monitoring for compliance with policy and procedures. We also continue to hire and train new staff to assist with the workload and policy and procedure compliance.
Finding 05-4	<u>Recommendation</u>
HOME Investment Partnership Program CFDA 14.239	We recommend that the County establish more comprehensive procedures to ensure that all available program income is expended prior to drawing further funds from the U.S. Treasury.
and	<u>Status</u>
Community Development Block Grants CFDA 14.218	Corrected.
Award No. n/a Original Finding Year: 2004-2005	
Finding 06-1	<u>Recommendation</u>
Temporary Assistance for Needy Families CFDA 93.558	We recommend that the Department review this omission to request, review, and compare the IEVS to information in this case record. We recommend that the Department attempt to determine why the current system of controls failed to prevent these exceptions and that the Department establish and communicate a policy designed to ensure that IEVS information is reviewed and this review is documented in each case.
Award No. n/a Original Finding Year: 2005-2006	<u>Status</u>
	Not corrected. The Change Assessment Request with the CalWIN Project is now a Change Request which means that the Change has been approved by the project and is now in line for prioritization for

COUNTY OF SAN LUIS OBISPO

Summary Schedule of Prior Audit Findings
For the Year Ended June 30, 2007

Audit Reference Number	Status of Prior Year Audit Findings
Finding 06-1 (continued) Temporary Assistance for Needy Families CFDA 93.558	<u>Status</u> (continued) release. It is in line for either Release 18 or 19 which is due out in August 2008 or December 2008 respectively. A reminder to staff was made about the need to ascertain the review of IEVS reports at the supervisor's meeting on November 28, 2006.

**SUPPLEMENTARY SCHEDULE
OF GRANT EXPENDITURES**

COUNTY OF SAN LUIS OBISPO

Supplementary Schedule of Grant Expenditures
For the Year Ended June 30, 2007

Office of Emergency Services Grants

The following represents expenditures for Office of Emergency Services (OES) programs for the year ended June 30, 2007. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2006	For the Year Ended June 30, 2007	Cumulative As of June 30, 2007	Federal Share	State Share	County Share
<u>VW06250400 - Victim Witness Assistance</u>						
Personal services	\$ --	\$ 191,666	\$ 191,666	\$ 87,120	\$ 104,546	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 191,666</u>	<u>\$ 191,666</u>	<u>\$ 87,120</u>	<u>\$ 104,546</u>	<u>\$ --</u>
<u>EA06090400 - Victim Witness Elder Abuse</u>						
Personal services	\$ --	\$ 131,250	\$ 131,250	\$ 105,000	\$ --	\$ 26,250
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 131,250</u>	<u>\$ 131,250</u>	<u>\$ 105,000</u>	<u>\$ --</u>	<u>\$ 26,250</u>
<u>VCGC5057 - Victim Claims Unit</u>						
Personal services	\$ --	\$ 193,025	\$ 193,025	\$ --	\$ 193,025	\$ --
Operating expenses	--	32,891	32,891	--	32,891	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 225,916</u>	<u>\$ 225,916</u>	<u>\$ --</u>	<u>\$ 225,916</u>	<u>\$ --</u>
<u>VB06040400 - Vertical Prosecution Block Grant</u>						
Personal services	\$ --	\$ 135,117	\$ 135,117	\$ --	\$ 135,117	\$ --
Operating expenses	--	11,864	11,864	--	11,864	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 146,981</u>	<u>\$ 146,981</u>	<u>\$ --</u>	<u>\$ 146,981</u>	<u>\$ --</u>
<u>VCGC5074 - Restitution Recovery JPA</u>						
Personal services	\$ --	\$ 41,035	\$ 41,035	\$ --	\$ 41,035	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 41,035</u>	<u>\$ 41,035</u>	<u>\$ --</u>	<u>\$ 41,035</u>	<u>\$ --</u>

COUNTY OF SAN LUIS OBISPO

Supplementary Schedule of Grant Expenditures
For the Year Ended June 30, 2007

Office of Emergency Services Grants (continued)

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2006	For the Year Ended June 30, 2007	Cumulative As of June 30, 2007	Federal Share	State Share	County Share
	MS 06050400 - Marijuana Eradication Team					
Personal services	\$ --	\$ 118,905	\$ 118,905	\$ 118,905	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 118,905</u>	<u>\$ 118,905</u>	<u>\$ 118,905</u>	<u>\$ --</u>	<u>\$ --</u>
DC 06170400 - Gang Task Force						
Personal services	\$ --	\$ 141,691	\$ 141,691	\$ 141,691	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 141,691</u>	<u>\$ 141,691</u>	<u>\$ 141,691</u>	<u>\$ --</u>	<u>\$ --</u>

California Department of Corrections and Rehabilitation Grants

The following represents expenditures for the California Department of Corrections and Rehabilitation programs for the year ended June 30, 2007. The amount reported in the Schedule of Expenditures of Federal Awards is determined by calculating the federal portion of the current year expenditures.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2006	For the Year Ended June 30, 2007	Cumulative As of June 30, 2007	Federal Share	State Share	County Share
	CSA 166-06 - Juvenile Accountability Block Grant					
Personal services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	16,286	16,286	14,657	1,629	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 16,286</u>	<u>\$ 16,286</u>	<u>\$ 14,657</u>	<u>\$ 1,629</u>	<u>\$ --</u>
CSA 740-06 - Juvenile Probation and Camps Funds (JPCF)						
Personal services	\$ --	\$ 1,013,424	\$ 1,013,424	\$ --	\$ 1,013,424	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 1,013,424</u>	<u>\$ 1,013,424</u>	<u>\$ --</u>	<u>\$ 1,013,424</u>	<u>\$ --</u>

COUNTY OF SAN LUIS OBISPO

Supplementary Schedule of Grant Expenditures
For the Year Ended June 30, 2007

California Department of Justice Grant

The following represents expenditures for a California Department of Justice grant for the year ended June 30, 2007.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2006	For the Year Ended June 30, 2007	Cumulative As of June 30, 2007	Federal Share	State Share	County Share
	<u>06SA130027 - Spousal Abuser Prosecution</u>					
Salaries and benefits	\$ --	\$ 39,913	\$ 39,913	\$ --	\$ 33,261	\$ 6,652
Operating expenses	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 39,913</u>	<u>\$ 39,913</u>	<u>\$ --</u>	<u>\$ 33,261</u>	<u>\$ 6,652</u>

California Department of Insurance Grants

The following represents expenditures for California Department of Insurance grants for the year end June 30, 2007.

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2006	For the Year Ended June 30, 2007	Cumulative As of June 30, 2007	Federal Share	State Share	County Share
	<u>Automobile Insurance Fraud</u>					
Personal services	\$ --	\$ 36,372	\$ 36,372	\$ --	36,372	\$ --
Operating expenses	--	13,894	13,894	--	13,894	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 50,266</u>	<u>\$ 50,266</u>	<u>\$ --</u>	<u>\$ 50,266</u>	<u>\$ --</u>
<u>Worker's Compensation Insurance Fraud</u>						
Personal services	\$ --	\$ 66,353	\$ 66,353	\$ --	66,353	\$ --
Operating expenses	--	3,568	3,568	--	3,568	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 69,921</u>	<u>\$ 69,921</u>	<u>\$ --</u>	<u>\$ 69,921</u>	<u>\$ --</u>