

**COUNTY OF SAN LUIS OBISPO**  
**SINGLE AUDIT REPORT**  
**YEAR ENDED JUNE 30, 2010**

**COUNTY OF SAN LUIS OBISPO**

Single Audit Report  
For the Year Ended June 30, 2010

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**INDEPENDENT AUDITOR'S 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, 2010, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 21, 2010. 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 the 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's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

*A deficiency in internal control* 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 and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the County's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Board of Supervisors  
County of San Luis Obispo

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*.

This report is intended solely for the information of 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.

*Gallina LLP*

Roseville, California  
December 21, 2010



**INDEPENDENT AUDITOR'S 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, 2010. 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 for the year ended June 30, 2010. However, the results of our auditing procedures disclosed instances of noncompliance with those requirements, which are required to be reported in accordance with OMB Circular A-133 and which is described in the accompanying schedule of findings and questioned costs as items 10-SA-1 and 10-SA-2.

Internal Control Over Compliance

The management of the County 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 our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, 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's internal control over compliance.

*A deficiency in internal control over compliance* exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be deficiencies, 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 identified certain deficiencies in internal control over compliance that we consider to be significant deficiencies as described in the accompanying schedule of findings and questioned costs as items 10-SA-1 and 10-SA-2. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

The County of San Luis Obispo's responses to the findings identified in our audit are described in the accompanying schedule of findings and questioned costs. We did not audit the County of San Luis Obispo's responses and, accordingly, we express no opinion on the responses.

Board of Supervisors  
County of San Luis Obispo

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, 2010, and have issued our report thereon dated December 21, 2010. 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.

The Supplementary Schedules of Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.

This report is intended solely for the information and use of 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.

*Gallina LLP*

Roseville, California  
December 21, 2010

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**

Schedule of Expenditures of Federal Awards

For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title                  | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|---|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF AGRICULTURE</b>                              |                                     |                           |                                    |                                 |
| Direct Program:   |                                     |                           |                                    |                                 |
| Water and Waste Disposal Program-COP                                | --                                  | 10.760                    | \$ 405,482                         | \$ 405,482                      |
| Water and Waste Disposal Program-Grant                              | --                                  | 10.760                    | 339,217                            | 364,007                         |
| Subtotal Direct   |                                     |                           | <u>744,699</u>                     | <u>769,489</u>                  |
| Passed through State Department of Social Services:                 |                                     |                           |                                    |                                 |
| Food Stamp Administration   | --                                  | 10.561 *                  | 2,508,265                          | 2,508,265                       |
| Food Stamp Administration-Prior year adjustment                     | --                                  | 10.561 *                  | 48                                 | 48                              |
| ARRA - Food Stamp Administration (SNAP)                             | --                                  | 10.561 *                  | 66,386                             | 66,386                          |
| ARRA - Food Stamp Administration (SNAP) -<br>Prior Year Adjustment  | --                                  | 10.561 *                  | (13,898)                           | (13,898)                        |
| Subtotal Pass-Through   |                                     |                           | <u>2,560,801</u>                   | <u>2,560,801</u>                |
| Passed through State Department of Health Care Services:            |                                     |                           |                                    |                                 |
| Women Infant Children Nutrition Program                             | 08-85431                            | 10.557 *                  | 1,023,343                          | 1,023,343                       |
| Women Infant Children Nutrition Program -<br>Prior year adjustment  | 05-45793                            | 10.557 *                  | (1,089)                            | (1,089)                         |
| Women Infant Children Food Voucher Redemption                       | 08-85431                            | 10.557 *                  | 2,841,958                          | 2,841,958                       |
| Subtotal Pass-Through   |                                     |                           | <u>3,864,212</u>                   | <u>3,864,212</u>                |
| Passed through State Department of Forestry<br>and Fire Protection: |                                     |                           |                                    |                                 |
| Volunteer Fire Assistance Program                                   | 7FG-90101                           | 10.664                    | 12,828                             | 12,828                          |
| Passed through State Controller's Office                            |                                     |                           |                                    |                                 |
| Federal Forest Reserve Fee  | --                                  | 10.665                    | 9,330                              | 9,330                           |
| Passed through State Dept of Food and Agriculture                   |                                     |                           |                                    |                                 |
| Pest Detection  | 08-0699                             | 10.025                    | 65,896                             | 65,896                          |
| Sudden Oak Death  | 09-0423                             | 10.025                    | 14,906                             | 14,906                          |
| Sudden Oak Death-Prior year under-accrual                           | --                                  | 10.025                    | 3,086                              | 3,086                           |
| Glassy-Winged Sharpshooter  | 07-0104-1                           | 10.025                    | 365,001                            | 365,000                         |
| Glassy-Winged Sharpshooter - Prior year over-accrual                | --                                  | 10.025                    | 1                                  | 1                               |
| Asian Citrus Psyllid Detection                                      | 09-0767                             | 10.025                    | 17,028                             | 17,028                          |
| European Grape Vine Moth  | 09-0808                             | 10.025                    | 53,418                             | 53,418                          |
| Light Brown Apple Moth Regulatory                                   | 09-0662                             | 10.025                    | 148,816                            | 148,816                         |
| Light Brown Apple Moth Trapping                                     | 09-0622                             | 10.025                    | 20,797                             | 20,797                          |
| Subtotal Pass-Through   |                                     |                           | <u>688,949</u>                     | <u>688,948</u>                  |
| <b>Total Department of Agriculture</b>                              |                                     |                           | <b><u>\$ 7,880,819</u></b>         | <b><u>\$ 7,905,608</u></b>      |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title                                   | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|--|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF COMMERCE</b>  |                                     |                           |                                    |                                 |
| Passed through State Department of Public Health:                                    |                                     |                           |                                    |                                 |
| Centers for Disease Control and Prevention -<br>Hospital Preparedness Program - H1N1 | EPO-CDC-09 P3-40                    | 11.133L                   | \$ 590,421                         | \$ 590,421                      |
| Centers for Disease Control and Prevention - PHER                                    | EPO-CDC-08-40                       | 11.206                    | 56,583                             | 56,583                          |
| Centers for Disease Control and Prevention - PHER                                    | EPO-CDC-08-40                       | 11.206                    | 97,801                             | 97,801                          |
| Centers for Disease Control and Prevention - PHER                                    | EPO-CDC-09-40                       | 11.206                    | 211,053                            | 210,549                         |
| <b>Total Department of Commerce</b>  |                                     |                           | <b>\$ 955,858</b>                  | <b>\$ 955,354</b>               |
| <b>U. S. DEPARTMENT OF HOUSING &amp; URBAN DEVELOPMENT</b>                           |                                     |                           |                                    |                                 |
| Direct programs:   |                                     |                           |                                    |                                 |
| Low Income Housing Assistance Community<br>Development Block Grants                  | --                                  | 14.218 *                  | 2,397,422                          | 2,397,422                       |
| Community Devel. Block Grants - 3rd Party Loans                                      | --                                  | 14.218 *                  | 850,967                            | 850,967                         |
| Disaster Recovery Initiative   | --                                  | 14.218 *                  | 733,561                            | 733,561                         |
| Community Development Block<br>Grants/Entitlement Grants                             | --                                  | 14.218 *                  | -                                  | 1,669,089                       |
| Emergency Shelter Grant Program  | --                                  | 14.231                    | 91,679                             | 91,679                          |
| ARRA - Community Development Block Grants  | B-09-UY-06-0508                     | 14.253                    | 42,561                             | 42,561                          |
| ARRA - Community Development Block Grants  | B-09-UY-06-0508                     | 14.253                    | 180,269                            | 180,269                         |
| Supportive Housing Program   | --                                  | 14.235                    | 694,721                            | 694,721                         |
| Home Partnership Investment Program  | --                                  | 14.239 *                  | 1,302,696                          | 1,312,006                       |
| Home Partnership Investment Program-<br>3rd Party Loans                              | --                                  | 14.239 *                  | 172,033                            | 172,033                         |
| American Dream Downpayment Initiative  | --                                  | 14.239 *                  | 27,205                             | 27,205                          |
| HOME Investment Partnerships Program   | --                                  | 14.239 *                  | -                                  | 11,843,210                      |
| Housing Opportunities for Persons With Aids-<br>Development                          | 07-65537 A1                         | 14.241                    | 162,906                            | 162,906                         |
| Housing Opportunities for Persons With Aids-<br>Development- Prior year adjustment   | 07-65537 A1                         | 14.241                    | 29,616                             | 29,616                          |
| HPRP   | S-09-UY-06-0508                     | 14.257                    | 157,296                            | 157,296                         |
| <b>Total Department of Housing &amp; Urban Development</b>                           |                                     |                           | <b>\$ 6,842,932</b>                | <b>\$ 20,364,541</b>            |
| <b>U. S. DEPARTMENT OF THE INTERIOR</b>  |                                     |                           |                                    |                                 |
| Direct program:  |                                     |                           |                                    |                                 |
| Federal In-Lieu tax  | --                                  | 15.659                    | 9,309                              | 9,309                           |
| Federal In-Lieu tax  | --                                  | 15.226                    | 1,035,330                          | 1,035,330                       |
| Subtotal Direct  |                                     |                           | 1,044,639                          | 1,044,639                       |
| Passed through the California Bureau of Land Management                              |                                     |                           |                                    |                                 |
| Taylor Grazing Act   |                                     | 15.227                    | 2,880                              | 2,880                           |
| <b>Total Department of Interior</b>  |                                     |                           | <b>\$ 1,047,519</b>                | <b>\$ 1,047,519</b>             |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title   | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|--|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF JUSTICE</b>   |                                     |                           |                                    |                                 |
| Direct program:  |                                     |                           |                                    |                                 |
| Public Safety Partnership and Community Policing   |                                     |                           |                                    |                                 |
| Grants:  |                                     |                           |                                    |                                 |
| Bureau of Immigration & Customs Enforcement  | --                                  | 16.710                    | \$ 13,553                          | \$ 36,746                       |
| Bureau of Immigration & Customs Enforcement-Prior<br>year under-accrual                        | --                                  | 16.710                    | 68,960                             | 68,960                          |
| COPS Technology Award-SS Awards  | --                                  | 16.710                    | 47,400                             | 47,400                          |
| Subtotal CFDA 16.710   |                                     |                           | 129,913                            | 153,106                         |
| Byrne Memorial-DNA Forensic Lab-<br>Prior year under-accrual                                   | 2008-DD-BX-0306                     | 16.580                    | 2,864                              | 2,864                           |
| State Criminal Alien Assistance Program  | --                                  | 16.606                    | 77,451                             | 77,451                          |
| Southwest Border Prosecution Initiative  | --                                  | 16.607                    | 29,071                             | 29,071                          |
| Southwest Border Prosecution Initiative-<br>Prior Year adjustment                              | --                                  | 16.607                    | 131,828                            | 131,828                         |
| Justice Assistance Grant - Prior Year adjustment   | --                                  | 16.738                    | 3,304                              | 3,304                           |
| ARRA - DOJ -JAG Recovery Grant   | 2009-DJ-BX-1151                     | 16.738                    | 24,260                             | 24,260                          |
| Coverdell Forensic Lab Improvement Grant   | 2008-CD-BX-0084                     | 16.742                    | 38,514                             | 38,514                          |
| Federal Asset Forfeiture   | --                                  | 16.000                    | 2,765                              | 2,765                           |
| Federal Asset Forfeiture   | --                                  | 16.000                    | 67,450                             | 67,450                          |
| Federal Asset Forfeiture   | --                                  | 16.000                    | 82,403                             | 82,403                          |
| Federal Asset Forfeiture   | --                                  | 16.000                    | 363,661                            | 363,661                         |
| Offender Treatment Program (JAG)   | Z09 01 0400                         | 16.803                    | 272,829                            | 272,829                         |
| ARRA - DOJ   | 2009-SB-B9-2615                     | 16.804                    | 20,005                             | 20,005                          |
| ARRA - BJA Recovery Act  | 2009-SB-B9-2615                     | 16.804                    | 31,641                             | 31,641                          |
| ARRA - BJA Recovery Act  | 2009-SB-B9-2615                     | 16.804                    | 19,990                             | 19,990                          |
| Subtotal   |                                     |                           | 1,168,036                          | 1,168,036                       |
| Subtotal Direct  |                                     |                           | 1,297,949                          | 1,321,142                       |
| Passed through California Emergency Management   |                                     |                           |                                    |                                 |
| Agency:  |                                     |                           |                                    |                                 |
| Gang Task Force  | DC09200400                          | 16.579                    | 228,656                            | 228,656                         |
| Victim Witness Assistance  | VW09280400                          | 16.575                    | 87,120                             | 87,120                          |
| Victim Witness Elder Abuse   | EO09120400                          | 16.582                    | 105,000                            | 105,000                         |
| ARRA - Victim Witness Recovery Act Program   | VS09010400                          | 16.801                    | 18,159                             | 18,159                          |
| ARRA - Victim Witness Assistance Recovery<br>Act Program                                       | RV09010400                          | 16.588                    | 12,231                             | 12,231                          |
| Subtotal Pass-Through  |                                     |                           | 451,166                            | 451,166                         |
| Passed through State Board of Corrections:   |                                     |                           |                                    |                                 |
| Juvenile Accountability Block Grant  | CSA 166-09                          | 16.523                    | 13,689                             | 13,689                          |
| Juvenile Accountability Block Grant - Anger<br>Management & Youth Violence Prevention Training | CSA 166-09AMYVPT                    | 16.523                    | 15,984                             | 15,984                          |
| Subtotal Pass-through  |                                     |                           | 29,673                             | 29,673                          |
| <b>Total Department of Justice</b>   |                                     |                           | <b>\$ 1,778,788</b>                | <b>\$ 1,801,981</b>             |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title                      | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|---|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF LABOR</b>  |                                     |                           |                                    |                                 |
| Passed through California Employment Development<br>Department:         |                                     |                           |                                    |                                 |
| ARRA - Workforce Investment Act-Disability                              |                                     |                           |                                    |                                 |
| Prg Navigator   | K078487                             | 17.207                    | \$ 4,461                           | \$ 4,461                        |
| Workforce Investment Act-Adult  | 201 & 202; K074174                  | 17.258                    | 545,959                            | 545,959                         |
| ARRA - Workforce Investment Act-Adult                                   | 201 & 202; R970570                  | 17.258                    | 56,524                             | 56,524                          |
| Workforce Investment Act-Youth  | 301 & 302; K074174                  | 17.259                    | 496,337                            | 496,337                         |
| ARRA - Workforce Investment Act-Youth                                   | 301 & 302; R970570                  | 17.259                    | 274,817                            | 274,817                         |
| Workforce Investment Act-Dislocated<br>Worker and Rapid Response        | 307501502540541;<br>K074174         | 17.260                    | 602,659                            | 602,659                         |
| ARRA - Workforce Investment Act-Dislocated<br>Worker and Rapid Response | 307501502540541;<br>R970570         | 17.260                    | 104,551                            | 104,551                         |
| <b>Total Department of Labor</b>  |                                     |                           | <b>\$ 2,085,308</b>                | <b>\$ 2,085,308</b>             |
| <b>U. S. DEPARTMENT OF TRANSPORTATION</b>                               |                                     |                           |                                    |                                 |
| Direct program:   |                                     |                           |                                    |                                 |
| Airport Improvement Program   | 30-06-0228-35                       | 20.106                    | 203,257                            | 203,257                         |
| Airport Improvement Program   | 30-06-0228-36/37                    | 20.106                    | 3,926,607                          | 3,926,607                       |
| Airport Improvement Program   | 30-06-0228-34                       | 20.106                    | 179,737                            | 179,737                         |
| Subtotal Direct   |                                     |                           | 4,309,601                          | 4,309,601                       |
| Passed through State Department of Transportation:                      |                                     |                           |                                    |                                 |
| Public Ways and Facilities  | BHLS-5949(062)                      | 20.205 *                  | 1,305                              | 1,305                           |
| Public Ways and Facilities  | HSIPL-5949(108)                     | 20.205 *                  | 292,291                            | 292,291                         |
| Public Ways and Facilities  | HSIPL-5949(112)                     | 20.205 *                  | 3,152                              | 3,152                           |
| ARRA - Public Ways and Facilities                                       | HSIPL-5949(118)                     | 20.205 *                  | 1,757,741                          | 1,757,741                       |
| Public Ways and Facilities  | BHLS-5949(063)                      | 20.205 *                  | 8,259                              | 8,259                           |
| Public Ways and Facilities  | BRLO-5949(019)                      | 20.205 *                  | 71,604                             | 71,604                          |
| Public Ways and Facilities  | BRLO-5949(009)                      | 20.205 *                  | 75,966                             | 75,966                          |
| Public Ways and Facilities  | BRLO-5949(027)                      | 20.205 *                  | 385,169                            | 385,169                         |
| Public Ways and Facilities  | BRLO-5949(065)                      | 20.205 *                  | 138,645                            | 138,645                         |
| Public Ways and Facilities  | BPMPPL 5949 (102)                   | 20.205 *                  | 469                                | 469                             |
| Public Ways and Facilities  | BPMPPL 5949 (113)                   | 20.205 *                  | 99,178                             | 99,178                          |
| National Scenic Byways  | CASB-5949(105)                      | 20.205 *                  | 12,024                             | 11,439                          |
| National Scenic Byways-Prior year adjustment                            | CASB-5949(105)                      | 20.205 *                  | 832                                | 832                             |
| National Scenic Byways  | 05-5949(092)                        | 20.205 *                  | 87,158                             | 87,158                          |
| National Scenic BywaysS-Prior year adjustment                           | 05-5949(092)                        | 20.205 *                  | 781                                | 781                             |
| Subtotal CFDA 20.205  |                                     |                           | 2,934,574                          | 2,933,989                       |
| <b>Total Department of Transportation</b>                               |                                     |                           | <b>\$ 7,244,175</b>                | <b>\$ 7,243,590</b>             |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title  | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|---|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>   |                                     |                           |                                    |                                 |
| Direct program:   |                                     |                           |                                    |                                 |
| California State Library-LTSA   | PCA 92980                           | 45.310                    | \$ 5,000                           | \$ 5,000                        |
| <b>Total Institute of Museum and Library Services</b>   |                                     |                           | <b>\$ 5,000</b>                    | <b>\$ 5,000</b>                 |
| <b>ENVIRONMENTAL PROTECTION AGENCY- OFFICE OF GROUND WATER AND DRINKING WATER</b>                 |                                     |                           |                                    |                                 |
| Passed through Sate Department of Water Resources   |                                     |                           |                                    |                                 |
| Lopez Water Treatment Plant Upgrade   | SRF2002CX138                        | 66.468                    | 407,232                            | 407,232                         |
| EPA Beach Water Quality Testing   | 08-85538                            | 66.472                    | 25,000                             | 25,000                          |
| Subtotal Pass-through   |                                     |                           | <u>432,232</u>                     | <u>432,232</u>                  |
| Passed through from California Department of Pesticide Regulations Pest Management Alliance Grant |                                     |                           |                                    |                                 |
|   | 09-C0066                            | 66.700                    | 39,988                             | 39,988                          |
| <b>Total Enviromental Protection Agency Office of Ground Water and Drinking Water</b>             |                                     |                           | <b>\$ 472,220</b>                  | <b>\$ 472,220</b>               |
| <b>U.S. DEPARTMENT OF ENERGY</b>  |                                     |                           |                                    |                                 |
| Direct program:   |                                     |                           |                                    |                                 |
| ARRA - Energy Efficiency and Conservation Block Grant Program                                     |                                     |                           |                                    |                                 |
|   | DE-EE0000903                        | 81.128                    | 71,754                             | 71,754                          |
| ARRA - Energy Efficiency and Conservation Block Grant Program                                     |                                     |                           |                                    |                                 |
|   | DE-EE0000903                        | 81.128                    | 20,972                             | 20,972                          |
| ARRA - Energy Efficiency and Conservation Block Grant Program                                     |                                     |                           |                                    |                                 |
|   | DE-EE0000903                        | 81.128                    | 33,897                             | 33,897                          |
| Subtotal  |                                     |                           | <u>126,623</u>                     | <u>126,623</u>                  |
| Passed through California Employment Development Department:                                      |                                     |                           |                                    |                                 |
| ARRA - Clean Energy Grant   | KO77128                             | 81.041                    | 40,038                             | 40,038                          |
| <b>Total U.S. Department of Energy</b>  |                                     |                           | <b>\$ 166,661</b>                  | <b>\$ 166,661</b>               |
| <b>U. S. DEPARTMENT OF EDUCATION</b>  |                                     |                           |                                    |                                 |
| Passed through State Department of Education  |                                     |                           |                                    |                                 |
| Special Education - Grants to States  |                                     |                           |                                    |                                 |
| Individuals with Disabilities Education Act   | 09-14468-1040-01                    | 84.027                    | 493,186                            | 493,186                         |
| Individuals with Disabilities Education Act - Prior Year Adjustment                               | 09-14468-1040-01                    | 84.027                    | (100)                              | (100)                           |
| Subtotal Pass-through   |                                     |                           | <u>493,086</u>                     | <u>493,086</u>                  |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title   | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|--|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF EDUCATION (continued)</b>   |                                     |                           |                                    |                                 |
| Passed through California Friday Night Live Partnership<br>Friday Night Live Mentor  | --                                  | 84.186                    | \$ 32,874                          | \$ 32,874                       |
| Passed through State Department of Alcohol and Drug<br>Programs:<br>Safe and Drug-Free Schools and Communities - State<br>Grants Drug Free School Program-<br>Strengthening Families | SDF 07-03                           | 84.186                    | 185,283                            | 185,283                         |
| <b>Total Department of Education</b>   |                                     |                           | <b>\$ 711,243</b>                  | <b>\$ 711,243</b>               |
| <b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES</b>   |                                     |                           |                                    |                                 |
| Direct Program:  |                                     |                           |                                    |                                 |
| Safe and Drug Free Communities-Sober Truth on<br>Preventing Underage Drinking  | 2008-DC-BX-0028                     | 93.276                    | 45,781                             | 45,781                          |
| Drug Free Campus-CalPoly   | H9SP15668A                          | 93.276                    | 72,819                             | 72,819                          |
| Safe and Drug Free Communities   | 1H79SP015477-01                     | 93.276                    | 111,495                            | 111,495                         |
| Subtotal CFDA 93.276   |                                     |                           | <u>230,095</u>                     | <u>230,095</u>                  |
| Adult Treatment Drug Court   | 1H79TI021865-01                     | 93.243                    | 205,628                            | 205,628                         |
| Health Resources Services Administration   | 09-163                              | 93.887                    | 78,134                             | 78,134                          |
| Subtotal   |                                     |                           | <u>283,762</u>                     | <u>283,762</u>                  |
| Subtotal Direct  |                                     |                           | <u>513,857</u>                     | <u>513,857</u>                  |
| Passed through State Department of Public Health:  |                                     |                           |                                    |                                 |
| Health Resources Services Administration   | EPO 07-40                           | 93.889                    | 1,839                              | 1,839                           |
| Health Resources Services Administration-<br>Prior year adjustment   | EPO 07-40                           | 93.889                    | 12,217                             | 12,217                          |
| Hospital Preparation Program   | EPO HPP 08-040                      | 93.889                    | 26,922                             | 26,922                          |
| Hospital Preparation Program-Prior year adjustment   | EPO HPP 08-040                      | 93.889                    | 22,504                             | 22,504                          |
| Hospital Preparation Program   | EPO HPP 08-040                      | 93.889                    | 11,262                             | 11,262                          |
| Hospital Preparation Program   | EPO HPP 09-040                      | 93.889                    | 25,557                             | 25,557                          |
| Hospital Preparation Program   | EPO HPP 09-040                      | 93.889                    | 164,051                            | 164,051                         |
| Subtotal CFDA 93.889   |                                     |                           | <u>264,352</u>                     | <u>264,352</u>                  |
| Passed through Sate Department of Alcohol and<br>Drug Programs:  |                                     |                           |                                    |                                 |
| Drug and Alcohol Abuse Block Grant-<br>Discretionary Funds   | --                                  | 93.959                    | 1,248,539                          | 1,248,539                       |
| Drug and Alcohol Abuse Block Grant-HIV<br>Set-aside Funds  | --                                  | 93.959                    | 57,482                             | 57,482                          |
| Drug and Alcohol Abuse Block Grant-Adolescent<br>and Youth Treatment   | --                                  | 93.959                    | 176,765                            | 176,765                         |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title  | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|---|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>  |                                     |                           |                                    |                                 |
| Passed through Sate Department of Alcohol and Drug Programs (continued):  |                                     |                           |                                    |                                 |
| 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                    | 58,710                             | 58,710                          |
| Subtotal CFDA 93.959  |                                     |                           | 1,613,697                          | 1,613,697                       |
| Passed through State Department of Child Support Services:  |                                     |                           |                                    |                                 |
| Child Support Enforcement:  |                                     |                           |                                    |                                 |
| Program Cost  | --                                  | 93.563 *                  | 2,218,043                          | 2,218,043                       |
| Program Cost - Prior Year adjustment  | --                                  | 93.563 *                  | 71,583                             | 71,583                          |
| ARRA - Program Cost   | --                                  | 93.563 *                  | 502,152                            | 502,152                         |
| Incentive Program   | --                                  | 93.563 *                  | 279,178                            | 279,178                         |
| Subtotal CFDA 93.563  |                                     |                           | 3,070,956                          | 3,070,956                       |
| Passed through the State Department of Health Care Services:  |                                     |                           |                                    |                                 |
| Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children Program: |                                     |                           |                                    |                                 |
| Lead Poisoning  | 08-85087                            | 93.197                    | 38,327                             | 38,327                          |
| Lead Poisoning-Prior year adjustment  | 08-85087                            | 93.197                    | 871                                | 871                             |
| Subtotal CFDA 93.197  |                                     |                           | 39,198                             | 39,198                          |
| Immunization Grants:  |                                     |                           |                                    |                                 |
| ARRA - Immunization Action Plan   | 09-11296                            | 93.268                    | 169,076                            | 169,076                         |
| Child Hlth & Disability Prevention  | SLO 40                              | 93.268                    | 157,089                            | 173,823                         |
| Child Hlth & Disability Prevention-<br>Prior year adjustment  | SLO 40                              | 93.268                    | 1,497                              | 1,497                           |
| Subtotal CFDA 93.268  |                                     |                           | 327,661                            | 344,396                         |
| HIV Care Formula Grants:  |                                     |                           |                                    |                                 |
| HIV Care-Single Allocation Model / Ryan White Care  | 07-65079                            | 93.917                    | 139,236                            | 139,236                         |
| HIV Care-Single Allocation Model / Ryan White Care -<br>Prior year adjustment   | 07-65079                            | 93.917                    | 2,873                              | 2,873                           |
| Subtotal CFDA 93.917  |                                     |                           | 142,109                            | 142,109                         |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title                              | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|---|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>              |                                     |                           |                                    |                                 |
| Passed through State Department of Health                                       |                                     |                           |                                    |                                 |
| Care Services (continued):  |                                     |                           |                                    |                                 |
| Medical Assistance Program:   |                                     |                           |                                    |                                 |
| Medi-Cal Administration   | 04-35107                            | 93.778 *                  | \$ 1,560,342                       | \$ 1,560,342                    |
| Medi-Cal Administration -Prior year adjustment                                  | 04-35107                            | 93.778 *                  | 113,723                            | 113,723                         |
| Medi-Cal Administration -Targeted Case Management                               | 40-0409                             | 93.778 *                  | 850,083                            | 850,083                         |
| Medi-Cal Administration -Targeted Case Management - Prior year adjustment       | 40-0408                             | 93.778 *                  | 130,208                            | 130,208                         |
| ARRA - Medi-Cal Administration -Targeted Case Management                        | 40-0408                             | 93.778 *                  | 230,928                            | 230,928                         |
| ARRA - Medi-Cal Administration -Targeted Case Management -Prior year adjustment | 40-0408                             | 93.778 *                  | 55,383                             | 55,383                          |
| Administration: Medi-Cal  | --                                  | 93.778 *                  | 66,420                             | 66,420                          |
| Administration: Medi-Cal-Prior year adjustment                                  | --                                  | 93.778 *                  | (11,097)                           | (11,097)                        |
| Administration: Medi-Cal-Prior year adjustment                                  | --                                  | 93.778 *                  | 175,579                            | 175,579                         |
| Administration: Medi-Cal  | --                                  | 93.778 *                  | 610,144                            | 4,189,311                       |
| Administration: Medi-Cal-Prior year adjustment                                  | --                                  | 93.778 *                  | 217                                | 217                             |
| ARRA - Administration: Medi-Cal-Public Authority for IHSS                       | --                                  | 93.778 *                  | 197,960                            | 226,584                         |
| ARRA - Administration: Medi-Cal-IHSS  | --                                  | 93.778 *                  | 28,624                             | 28,624                          |
| PCSP and Residual   | --                                  | 93.778 *                  | 28,624                             | 28,624                          |
| Subtotal CFDA 93.778  |                                     |                           | 4,008,514                          | 7,616,305                       |
| Maternal and Child Health Services Block  |                                     |                           |                                    |                                 |
| Grant to the States:  |                                     |                           |                                    |                                 |
| Children Services   | SLOCOMTP                            | 93.994                    | 387,599                            | 387,599                         |
| Children Services-Prior year adjustment   | SLOCOMTP                            | 93.994                    | 108,951                            | 108,951                         |
| HIV Prevention Program-ATS -Prior year under-accrual                            | 07-65079 07-40                      | 93.994                    | 235                                | 235                             |
| Statewide Immunization Information System (SIIS)                                | 08-85368                            | 93.994                    | 82,634                             | 82,634                          |
| Statewide Immunization Information System-Prior year adjustment                 | 07-65294                            | 93.994                    | 170                                | 170                             |
| Maternal & Child Health Services  | 200940-MCAH                         | 93.994                    | 124,818                            | 149,988                         |
| Maternal & Child Health Services-Prior year adjustment                          | 200940-MCAH                         | 93.994                    | 184                                | 184                             |
| Subtotal CFDA 93.994  |                                     |                           | 704,590                            | 729,761                         |
| Subtotal Pass-through   |                                     |                           | 5,222,071                          | 8,871,769                       |
| Passed through the State Department of Mental Health:                           |                                     |                           |                                    |                                 |
| Mental Health-McKinney Homeless   | --                                  | 93.150                    | 50,862                             | 50,862                          |
| Mental Health-Substance Abuse (SAMHSA)  | --                                  | 93.958                    | 91,415                             | 91,415                          |
| Mental Health-Substance Abuse (SAMHSA)  | --                                  | 93.958                    | 252,785                            | 347,226                         |
| Mental Health-Substance Abuse (SAMHSA)-Prior Year over-accrual                  | --                                  | 93.958                    | (7,143)                            | (7,137)                         |
| Subtotal Pass-through   |                                     |                           | 387,919                            | 482,366                         |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title                             | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|--|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>             |                                     |                           |                                    |                                 |
| Passed through the State Department of Social Services:                        |                                     |                           |                                    |                                 |
| Promoting Safe and Stable Families:  |                                     |                           |                                    |                                 |
| Administration: Family Support   | --                                  | 93.556                    | \$ 127,571                         | \$ 127,571                      |
| Administration: Family Support-<br>Prior year adjustment                       | --                                  | 93.556                    | 3,352                              | 3,352                           |
| Subtotal CFDA 93.556   |                                     |                           | 130,923                            | 130,923                         |
| Temporary Assistance for Needy Families:                                       |                                     |                           |                                    |                                 |
| Administration: CALWORKS   | --                                  | 93.558 *                  | 12,735,516                         | 12,735,516                      |
| Administration: CALWORKS-Prior year adjustment                                 | --                                  | 93.558 *                  | 52,694                             | 52,694                          |
| Assistance: CALWORKS   | --                                  | 93.558 *                  | 7,130,369                          | 7,130,369                       |
| ARRA - Temporary Assistance for Needy Families-<br>Emergency Contingency Funds | --                                  | 93.714 *                  | 417,312                            | 417,312                         |
| Subtotal TANF Cluster  |                                     |                           | 20,335,891                         | 20,335,891                      |
| Foster Care - Title IV-E   |                                     |                           |                                    |                                 |
| Administration: Probation - Title IV E   | --                                  | 93.658 *                  | 1,624,229                          | 1,578,963                       |
| Administration: Probation - Title IV E-<br>Prior year adjustment               | --                                  | 93.658 *                  | (184,615)                          | (184,615)                       |
| Administration: Foster Care - Title IV E                                       | --                                  | 93.658 *                  | 4,071,860                          | 4,071,860                       |
| Administration: Foster Care - Title IV E-<br>Prior year adjustment             | --                                  | 93.658 *                  | 70,649                             | 70,649                          |
| Assistance: Foster Care - Title IV E   | --                                  | 93.658 *                  | 2,243,945                          | 2,243,945                       |
| ARRA - Assistance: Foster Care - Title IV E                                    | --                                  | 93.658 *                  | 271,772                            | 271,772                         |
| ARRA - Assistance: Foster Care-ARRA-<br>Prior Year adjustment                  | --                                  | 93.658 *                  | 43,653                             | 43,653                          |
| Subtotal CFDA 93.658   |                                     |                           | 8,141,493                          | 8,096,227                       |
| Administration: Social Services Programs - Other                               | --                                  | 93.645                    | 402,366                            | 402,366                         |
| Refugee Cash Assistance  | --                                  | 93.566                    | 8,412                              | 8,412                           |
| Administration: Adoption Assistance Program                                    | --                                  | 93.659 *                  | 756,854                            | 756,854                         |
| Administration: Adoption Assistance Program -<br>Prior Year Adjustment         | --                                  | 93.659 *                  | (6,484)                            | (6,484)                         |
| Assistance: Adoption Assistance Program  | --                                  | 93.659 *                  | 2,551,774                          | 2,551,774                       |
| ARRA - Assistance: Adoption Assistance Program                                 | --                                  | 93.659 *                  | 313,315                            | 313,315                         |
| ARRA - Assistance: Adoption Assistance Program -<br>Prior year adjustment      | --                                  | 93.659 *                  | 49,094                             | 49,094                          |
| Administration: Independent Living Skills                                      | --                                  | 93.674                    | 183,569                            | 183,569                         |
| Administration: Independent Living Skills-<br>Prior year adjustment            | --                                  | 93.674                    | 221                                | 221                             |
| Child Welfare Services-Title XX  | --                                  | 93.667                    | 160,011                            | 160,011                         |
| Child Welfare Services-Title XX-Prior year adjustment                          | --                                  | 93.667                    | 204                                | 204                             |
| Targeted Case Management-Prior year adjustment                                 | --                                  | 93.779                    | 0                                  | 230,481                         |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title                                      | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|---|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>U. S. DEPARTMENT OF HEALTH &amp; HUMAN SERVICES (continued)</b>                      |                                     |                           |                                    |                                 |
| Passed through the State Department of Social Service (continued):                      |                                     |                           |                                    |                                 |
| Medi-Cal Admin  | --                                  | 93.779                    | \$ 177,807                         | \$ 219,350                      |
| Medi-Cal Admin-Prior year adjustment  | --                                  | 93.779                    | (168,345)                          | (168,345)                       |
| Subtotal  |                                     |                           | <u>4,428,798</u>                   | <u>4,700,822</u>                |
| Subtotal Pass-through   |                                     |                           | <u>33,037,106</u>                  | <u>33,263,863</u>               |
| Subtotal Pass-through programs  |                                     |                           | <u>43,596,101</u>                  | <u>47,567,003</u>               |
| <b>Total Department of Health &amp; Human Services</b>                                  |                                     |                           | <b>\$ 44,109,958</b>               | <b>\$ 48,080,860</b>            |
| <b>DEPARTMENT OF HOMELAND SECURITY</b>  |                                     |                           |                                    |                                 |
| Direct Programs:  |                                     |                           |                                    |                                 |
| Transportation Security Administration, Law Enforcement Personnel                       | HSTS0208HSLR257                     | 97.090                    | 155,928                            | 155,928                         |
| Transportation Security Administration, Law Enforcement Personnel-Prior year adjustment | HSTS0208HSLR257                     | 97.090                    | 26,059                             | 26,059                          |
| Subtotal Direct   |                                     |                           | <u>181,987</u>                     | <u>181,987</u>                  |
| Passed through California Emergency Management Agency:                                  |                                     |                           |                                    |                                 |
| Hazard Mitigation Grants:   |                                     |                           |                                    |                                 |
| Hazard Mitigation Grant (83.548)  | HMPG #1046-0157-1003                | 97.039                    | 786,418                            | 786,418                         |
| Emergency Management Performance Grants:  |                                     |                           |                                    |                                 |
| Emergency Management Program Grant-Non Terrorism '08 - Prior Year Adjustment            | 2008-EM-E8-2009                     | 97.042                    | 1                                  | 1                               |
| Emergency Management Program Grant-Non Terrorism '09                                    | 2009-15                             | 97.042                    | 55,071                             | 55,071                          |
| Subtotal CFDA 97.042  |                                     |                           | <u>55,072</u>                      | <u>55,072</u>                   |
| Homeland Security Grant Program   | 2008-0006                           | 97.073                    | 46,475                             | 46,475                          |
| Homeland Security Grant Program - Prior year adjustment                                 | 2008-0006                           | 97.073                    | 1,959                              | 1,959                           |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | 11,572                             | 11,572                          |
| Homeland Security Grant Program - Prior year adjustment                                 | 2007-008                            | 97.073                    | (602)                              | (602)                           |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | 50,826                             | 41,340                          |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | 30,577                             | 19,361                          |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | 18,481                             | 18,481                          |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | 17,229                             | 17,229                          |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | 77,683                             | 75,000                          |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO, CALIFORNIA**  
Schedule of Expenditures of Federal Awards (continued)  
For the Year Ended June 30, 2010

| Federal Grantor/Pass-Through Grantor/Program Title                      | Pass-Through<br>Grantor's<br>Number | Federal<br>CFDA<br>Number | 2009/2010<br>Revenue<br>Recognized | Federal Awards/<br>Expenditures |
|---|-------------------------------------|---------------------------|------------------------------------|---------------------------------|
| <b>DEPARTMENT OF HOMELAND SECURITY (continued)</b>                      |                                     |                           |                                    |                                 |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | \$ -                               | \$ 11,813                       |
| Homeland Security Grant Program   | 2007-008                            | 97.073                    | -                                  | 15,321                          |
| Homeland Security Grant Program -<br>Prior year adjustment              | SLOCO 07                            | 97.073                    | (1)                                | (1)                             |
| Homeland Security Grant Program   | SLOCO 08                            | 97.073                    | 22,760                             | 22,760                          |
| Homeland Security Grant Program -<br>Prior year adjustment              | SLOCO 08                            | 97.073                    | 309                                | 309                             |
| Homeland Security Grant Program   | 2007-2008                           | 97.073                    | 11,565                             | 7,082                           |
| Homeland Security Grant Program -<br>Prior year adjustment              | 2007-2008                           | 97.073                    | (13,433)                           | (13,433)                        |
| Homeland Security Grant Program   | 2008-006                            | 97.073                    | 9,685                              | 9,685                           |
| Homeland Security Grant Program   | 2008-006                            | 97.073                    | 140,845                            | 140,395                         |
| Subtotal CFDA 97.073  |                                     |                           | 425,930                            | 424,746                         |
| Passed through California Emergency Management Agency (continued):      |                                     |                           |                                    |                                 |
| Law Enforcement Terrorism Prevention Program -<br>Prior year adjustment | 2007-008                            | 97.074                    | (500)                              | (500)                           |
| Homeland Security   | 2009-0019                           | 97.067                    | 132,653                            | 132,185                         |
| Homeland Security   | 2009-0019                           | 97.067                    | 103,608                            | 103,608                         |
| Homeland Security   | 2008-006                            | 97.067                    | 45,000                             | 45,000                          |
| Homeland Security   | 2008-006                            | 97.067                    | 0                                  | 26,692                          |
| Homeland Security   | 2008-006                            | 97.067                    | 2,460                              | 5,073                           |
| Homeland Security   | 2008-006                            | 97.067                    | 20,000                             | 20,000                          |
| Subtotal CFDA 97.067  |                                     |                           | 303,721                            | 332,558                         |
| Disaster Grants--Public Assistance                                      | FEMA-1505-DR-CA                     | 97.036                    | 380,000                            | 380,000                         |
| Bufferzone Grant  | 2007-BZ-T7-0006                     | 97.078                    | 214,699                            | 214,699                         |
| Subtotal  |                                     |                           | 594,699                            | 594,699                         |
| Subtotal Pass-through   |                                     |                           | 2,165,340                          | 2,192,993                       |
| Passed through the City of Santa Ana Police Dept                        |                                     |                           |                                    |                                 |
| Public Safety Interoperable Communications Grant                        | FY07 UASI                           | 97.055                    | 14,254                             | 14,254                          |
| Passed through the County of Santa Barbara                              |                                     |                           |                                    |                                 |
| Jesusita Fire   | FEMS-2817-FM-CA                     | 97.046                    | 63,000                             | 71,154                          |
| Subtotal Pass-through programs  |                                     |                           | 2,242,594                          | 2,278,401                       |
| <b>Total Department of Homeland Security</b>                            |                                     |                           | <b>\$ 2,424,581</b>                | <b>\$ 2,460,388</b>             |
| <b>Total Expenditures of Federal Awards</b>                             |                                     |                           | <b>\$ 75,725,062</b>               | <b>\$ 93,300,273</b>            |

See accompanying Note to Schedule of Expenditure of Federal Awards.

**COUNTY OF SAN LUIS OBISPO**

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

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:

| Amount<br>Federal<br>CFDA | Program Title   | Provided to<br>Subrecipients |
|---------------------------|---|------------------------------|
| 14.218                    | Low Income Housing Assistance Community<br>Development Block Grants | \$ 1,555,296                 |
| 14.231                    | Emergency Shelter Grant Program                                     | 91,679                       |
| 14.235                    | Supportive Housing Program  | 788,467                      |
| 14.239                    | HOME Investment Partnerships Program                                | 1,143,257                    |
| 14.253                    | Community Development Block Grant – ARRA                            | 353,693                      |
| 14.257                    | Homelessness Prevention and Rapid Re-housing                        | 788,805                      |
| 17.258                    | Workforce Investment Act-Adult & ARRA Adult                         | 460,795                      |
| 17.259                    | Workforce Investment Act Youth & ARRA Youth                         | 626,353                      |
| 17.260                    | Workforce Investment Act-DLW, RR & ARRA DLW, RR                     | 613,324                      |
| 81.041                    | Workforce Investment Act – SEP ARRA Clean Energy                    | 16,119                       |
| 93.778                    | Medi-CAL Administration – Lucia Mar Unified School District         | 726,455                      |
| 93.778                    | TCM – Linkages  | 41,764                       |

**COUNTY OF SAN LUIS OBISPO**

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

Note 4: **Subrecipients** (continued)

|        |   |                    |
|--------|---|--------------------|
| 93.778 | Medi-CAL Administration – First Five Commission | <u>155,548</u>     |
|        | Total   | <u>\$7,361,555</u> |

Note 5: **Loans with Continuing Compliance Requirement**

Outstanding federally-funded program loans with a continuing compliance requirement had the following balances during the year:

| <u>Federal</u><br><u>CFDA</u> | <u>Program Title</u>                                     | <u>Amount Outstanding</u> |                      |
|-------------------------------|--|---------------------------|----------------------|
|                               |  | <u>July 1, 2009</u>       | <u>June 30, 2010</u> |
| 14.218                        | Community Development Block<br>Grants/Entitlement Grants | \$1,669,089               | \$2,520,056          |
| 14.239                        | HOME Investment Partnerships Program                     | 11,843,210                | 12,006,198           |

Note 6: **Pass-Through Entities' Identifying Number**

When federal awards are 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**

Notes to the Schedule of Expenditures of Federal Awards  
For the Year Ended June 30, 2010

Note 7: **Total Federal awards expended by CFDA Number**

When there is more than one program under a single CFDA number, the Schedule of Expenditures of Federal Awards totals all programs under the one CFDA number. Occasionally, however, this total could not be conveniently displayed because all programs under one CFDA number were not contiguous. When this occurred, this total is not shown in the Schedule, but instead is provided below:

| <u>CFDA No.</u> | <u>Total Federal Expenditures</u> | <u>CFDA No.</u> | <u>Total Federal Expenditures</u> |
|-----------------|-----------------------------------|-----------------|-----------------------------------|
| 11.206          | \$364,933                         | 17.258          | \$602,483                         |
| 14.218          | 5,651,039                         | 17.260          | 771,154                           |
| 14.253          | 222,830                           | 84.186          | 218,157                           |
| 14.239          | 13,354,454                        | 93.958          | 431,504                           |
| 14.241          | 192,522                           | 93.558          | 19,918,579                        |
| 16.607          | 160,899                           | 93.659          | 3,664,553                         |
| 16.738          | 27,564                            | 93.674          | 183,790                           |
| 16.000          | 516,279                           | 93.667          | 160,215                           |
| 16.804          | 71,636                            | 93.779          | 281,486                           |

**COUNTY OF SAN LUIS OBISPO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

**Section 1**

| <u>Financial Statements</u>  | <u>Summary of Auditor's Results</u> |
|--|-------------------------------------|
| 1. Type of auditor's report issued:  | Unqualified                         |
| 2. Internal controls over financial reporting:                                   |                                     |
| a. Material weaknesses identified?   | No                                  |
| 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?  | Yes         |
| 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)? | Yes         |
| 4. Identification of major programs:  |             |

| <u>CFDA Number</u> | <u>Name of Federal Program</u>   |
|--------------------|--|
| 10.561             | State Administrative Matching Grants for the Supplemental Nutrition Assistance Program |
| 10.557             | Special Supplemental Nutrition Program for Women, Infants, and Children                |
| 14.218             | Community Development Block Grants/Entitlement Grants                                  |
| 14.239             | HOME Partnerships Investment Program   |
| 20.205             | Highway Planning and Construction  |

**COUNTY OF SAN LUIS OBISPO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

**Section 1** (continued)

Federal Awards (continued)

4. Identification of major programs: (continued)

| <u>CFDA Number</u> | <u>Name of Federal Program</u>                  |
|--------------------|---|
| 93.558, 93.714     | Temporary Assistance for Needy Families Cluster |
| 93.563             | Child Support Enforcement                       |
| 93.658             | Foster Care – Title IV-E                        |
| 93.659             | Adoption Assistance                             |
| 93.778             | Medical Assistance Program                      |

5. Dollar Threshold used to distinguish between Type A and Type B programs? \$ 2,799,008

6. Auditee qualified as a low-risk auditee under OMB Circular A-133, Section 530? No

**Section 2**

Financial Statement Findings

None Reported

**Section 3**

Federal Award Findings and Questioned Costs

|             |                 |
|-------------|-----------------|
| CFDA 93.558 | Finding 10-SA-1 |
| CFDA 93.658 | Finding 10-SA-2 |

COUNTY OF SAN LUIS OBISPO

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

| Subject/Finding   | Findings/Noncompliance   |
|---|--|
| <p><b>Finding 10-SA-1</b></p> <p>Temporary Assistance for Needy Families CFDA 93.558</p> <p>Award No. n/a<br/>Year: 2009/2010</p> | <p><i>Federal Grantor: U.S. Department of Health and Human Services</i></p> <p><i>Pass-Through Entity: State Department of Social Services</i></p> <p><i>Compliance Requirement: Eligibility/Special Tests (IEVS)</i></p> <p><i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective</i></p> <p><u>Criteria</u></p> |

As required by § 1137 of the Social Security Act, income and benefit information from the Income Eligibility and Verification System (IEVS) database must be requested and used when making eligibility determinations. The County must review and compare the information obtained from IEVS against information contained in the case record to determine whether it affects the individual’s eligibility or level of assistance, benefits or services.

Condition

We tested eligibility and special tests and provisions for 40 TANF cases and noted that 2 cases did not have current IEVS documents for all active individuals on the cases.

Questioned Costs

No costs are questioned.

Perspective

We noted that the current IEVS were missing for three individuals. We tested for a total of 87 IEVS. That means we tested for 87 IEVS with current IEVS missing for three individuals. The error rate for the sample was  $3 / 87 = 3.45\%$ .

**COUNTY OF SAN LUIS OBISPO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

| <u>Subject/Finding</u>  | <u>Findings/Noncompliance</u>  |
|---|--|
| <b>Finding 10-SA-1</b><br>(continued)<br><br>Temporary Assistance for Needy Families<br>CFDA 93.558 | <p data-bbox="516 394 766 426"><u>Effect of Condition</u></p> <p data-bbox="516 468 1438 646">The IEVS system is an elaborate, federally-mandated system which compiles government information for the purpose of tracking federal program eligibility data. Not reporting and using IEVS in eligibility determination can result in individuals receiving benefits to which they are not entitled.</p> <p data-bbox="516 688 743 720"><u>Recommendation</u></p> <p data-bbox="516 762 1438 835">We recommend that the Department strictly adhere to the established policies and procedures with regards to ongoing eligibility verification.</p> <p data-bbox="516 877 815 909"><u>Corrective Action Plan</u></p> <p data-bbox="516 951 1438 1024">San Luis Obispo County uses the CalWIN system to determine TANF eligibility and benefits for our participants.</p> <p data-bbox="516 1066 1438 1203">The CalWIN system automatically requests and receives IEVS reports at application for all individuals requesting aid who have a valid social security number. Staff is responsible for reviewing and signing off on these reports electronically.</p> <p data-bbox="516 1245 1438 1423">We plan to create an in-house report that identifies any active case in CalWIN that does not have an IEVS report that has been received <u>and</u> reviewed by an Employment Resource Specialist within the last year. This report will be sent to Employment Services Supervisors once a month to ensure all cases have a current IEVS report.</p> <p data-bbox="516 1465 1438 1522">For questions regarding this corrective action plan, please contact the Program Manager at 805.781.1895.</p> |

**COUNTY OF SAN LUIS OBISPO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

| <u>Subject/Finding</u> | <u>Findings/Noncompliance</u>  |
|------------------------|--|
| <b>Finding 10-SA-2</b> | <i>Federal Grantor: U.S. Department of Health and Human Services</i> |
| Foster Care            | <i>Pass-Through Entity: State Department of Social Services</i>      |
| Title IV-E             | <i>Compliance Requirement: Eligibility</i>                           |
| CFDA 93.658            | <i>Reporting Requirement: Significant Deficiency and</i>             |
| Award No. n/a          | <i>Material Noncompliance in Relation to a</i>                       |
| Year: 2009/2010        | <i>Compliance Supplement Audit Objective</i>                         |

Criteria

Foster Care maintenance payments are allowable only if the foster child was removed from the home of a relative specified in section 406(a) of the Social Security Act, as in effect on July 16, 1996, and placed in foster care by means of a judicial determination, as defined in 42 USC 672(a)(2), or pursuant to a voluntary placement agreement, as defined in 42 USC 672(f), (42 USC 672(a)(1) and (2) and 45 CFR section 1356.21).

Condition

We tested eligibility for 40 Foster Care Title IV-E cases. One case was missing the required judicial determination documentation to support; 1) it was contrary to the child's welfare to remain in the home; 2) reasonable efforts were made to keep the child in the home and; 3) placement and care vested with the County. This case originated in Riverside County, CA, then was transferred to Kern County, CA and then transferred to San Luis Obispo County in July 1997.

Questioned Costs

No costs are questioned.

Perspective

The County did not properly review the case to ensure the judicial determination requirement had been met and that a copy of those documents was included in the case file prior to accepting this case from Kern County. The error rate for the sample was  $1 / 40 = 2.50\%$ .

**COUNTY OF SAN LUIS OBISPO**

Schedule of Findings and Questioned Costs  
For the Year Ended June 30, 2010

| <u>Subject/Finding</u>                   | <u>Findings/Noncompliance</u>  |
|--|--|
| <b>Finding 10-SA-2</b>                   | <u>Effect of the Condition</u>   |
| Foster Care<br>Title IV-E<br>CFDA 93.658 | Without appropriate documentation, the County could be placing children in foster family homes or child-care institutions and using federal funds when all eligibility requirements for federal funds have not been satisfied.   |
|  | <u>Recommendation</u>  |
|  | We recommend that the County obtain the judicial determinations for each required file.  |
|  | <u>Corrective Action Plan</u>  |
|  | Reviewing the requirements for obtaining and executing judicial requirements will be done by the county. Additional training for our foster care eligibility staff on the review and interpretation of court documents for foster care eligibility will be done. In addition, the county's Foster Care Intercounty Transfer Desk Guide will be revised to include a section on receiving cases from other counties and what reviews to perform to ensure that our county has received the necessary documentation. A "transferred case check list" will be created to support an independent assessment of the Federal or Non-Federal eligibility of a case by the county's eligibility staff prior to approving a transferred case for payment. |
|  | These actions should prevent a reoccurrence of this type of error.   |
|  | For questions regarding this corrective action plan, please contact the Program Manager at 805.781.1839.   |

**COUNTY OF SAN LUIS OBISPO**

Summary Schedule of Prior Audit Findings  
Federal Awards  
For the Year Ended June 30, 2010

| <u>Audit Reference Number</u>   | <u>Status of Prior Year Audit Findings</u>   |
|---|--|
| <b>Finding 09-SA-1</b>  | <u>Recommendation</u>  |
| Temporary Assistance for Needy Families CFDA 93.558<br><br>Award No. n/a<br>Year: 2008/2009 | We recommend that the Department review this omission to request, review, and compare the IEVS to information in the 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 requested, received, and reviewed and that this review is documented in each case.<br><br><u>Status</u><br><br>Not Implemented. This finding is renumbered to 10-SA-1 because we had the same finding for the current year as well. This finding initially occurred in fiscal year 2007-2008. |
| <b>Finding 09-SA-2</b>  | <u>Recommendation</u>  |
| Adoption Assistance CFDA 93.659<br><br>Award No. n/a<br>Year: 2008/2009                     | We recommend that the entity review the requirement of making sure that reasonable efforts are made to place a child for adoption without a subsidy completed or waived before using assistance from federal funds. The entity should review each of its current cases and ensure that they meet the federal requirements. This finding initially occurred in fiscal year 2007-2008.<br><br><u>Status</u><br><br>Implemented.  |

**COUNTY OF SAN LUIS OBISPO**

Summary Schedule of Prior Audit Findings  
Federal Awards  
For the Year Ended June 30, 2010

| Audit Reference<br>Number   | Status of Prior Year Audit Findings  |
|---|--|
| <b>Finding 09-SA-3</b>  | <u>Recommendation</u>  |
| Medical<br>Assistance<br>Program<br>CFDA 93.778<br><br>Award No. n/a<br>Year: 2008/2009 | We recommend that the Department review this omission to request, review, and compare the IEVS to information in the 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 requested, received, and reviewed and that this review is documented in each case.<br><br><u>Status</u><br><br>Implemented. |

**SUPPLEMENTARY SCHEDULE  
OF GRANT EXPENDITURES**

**COUNTY OF SAN LUIS OBISPO**

Schedule of the California Emergency Management Agency  
and the Department of Corrections and Rehabilitation Grants Expenditures  
For the Year Ended June 30, 2010

**California Emergency Management Agency Grants**

The following represents expenditures for California Emergency Management Agency (Cal EMA) grants for the year ended June 30, 2010. 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<br>Current Year |                   |                  |
|--|---------------------------|-----------------------|---------------------|---------------------------------------|-------------------|------------------|
|  | For the Period<br>Through | For the Year<br>Ended | Cumulative<br>As of | Federal<br>Share                      | State<br>Share    | County<br>Share  |
|  | June 30, 2009             | June 30, 2010         | June 30, 2010       |                                       |                   |                  |
| <b>DC09200400 - Gang Task Force</b>  |                           |                       |                     |                                       |                   |                  |
| Personal services  | \$ --                     | \$ 108,497            | \$ 108,497          | \$ 108,497                            | \$ --             | \$ --            |
| Operating expenses   | --                        | 120,159               | 120,159             | 120,159                               | --                | --               |
| Totals   | <u>\$ --</u>              | <u>\$ 228,656</u>     | <u>\$ 228,656</u>   | <u>\$ 228,656</u>                     | <u>\$ --</u>      | <u>\$ --</u>     |
| <b>SF08030400 - Sexual Assault Felony Enforcement</b>                                |                           |                       |                     |                                       |                   |                  |
| Personal services  | \$ --                     | \$ 613,030            | \$ 613,030          | \$ --                                 | \$ 613,030        | \$ --            |
| Operating expenses   | --                        | 241,507               | 241,507             | --                                    | 241,507           | --               |
| Totals   | <u>\$ --</u>              | <u>\$ 854,537</u>     | <u>\$ 854,537</u>   | <u>\$ --</u>                          | <u>\$ 854,537</u> | <u>\$ --</u>     |
| <b>RX08030400 - Central Coast Rural Crime Prevention</b>                             |                           |                       |                     |                                       |                   |                  |
| Personal services  | \$ --                     | \$ 78,066             | \$ 78,066           | \$ --                                 | \$ --             | \$ --            |
| Totals   | <u>\$ --</u>              | <u>\$ 78,066</u>      | <u>\$ 78,066</u>    | <u>\$ --</u>                          | <u>\$ --</u>      | <u>\$ --</u>     |
| <b>MH08030400 - California Multi-Jurisdictional Methamphetamine Enforcement Team</b> |                           |                       |                     |                                       |                   |                  |
| Personal services  | \$ --                     | \$ 214,006            | \$ 214,006          | \$ --                                 | \$ --             | \$ --            |
| Operating expenses   | --                        | 18,935                | 18,935              | --                                    | --                | --               |
| Totals   | <u>\$ --</u>              | <u>\$ 232,941</u>     | <u>\$ 232,941</u>   | <u>\$ --</u>                          | <u>\$ --</u>      | <u>\$ --</u>     |
| <b>VW09280400 - Victim Witness Assistance</b>  |                           |                       |                     |                                       |                   |                  |
| Personal services  | \$ --                     | \$ 191,666            | \$ 191,666          | \$ 87,120                             | \$ 104,546        | \$ --            |
| Totals   | <u>\$ --</u>              | <u>\$ 191,666</u>     | <u>\$ 191,666</u>   | <u>\$ 87,120</u>                      | <u>\$ 104,546</u> | <u>\$ --</u>     |
| <b>EO9120400 - Victim Witness Elder Abuse</b>  |                           |                       |                     |                                       |                   |                  |
| Personal services  | \$ --                     | \$ 131,250            | \$ 131,250          | \$ 105,000                            | \$ --             | \$ 26,250        |
| Totals   | <u>\$ --</u>              | <u>\$ 131,250</u>     | <u>\$ 131,250</u>   | <u>\$ 105,000</u>                     | <u>\$ --</u>      | <u>\$ 26,250</u> |

**COUNTY OF SAN LUIS OBISPO**

Schedule of the California Emergency Management Agency  
and the Department of Corrections and Rehabilitation Grants Expenditures  
For the Year Ended June 30, 2010

**California Emergency Management Agency Grants**

The following represents expenditures for California Emergency Management Agency (Cal EMA) grants for the year ended June 30, 2010. 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<br>Current Year |                   |                 |
|--|---------------------------|-----------------------|---------------------|---------------------------------------|-------------------|-----------------|
|  | For the Period<br>Through | For the Year<br>Ended | Cumulative<br>As of | Federal<br>Share                      | State<br>Share    | County<br>Share |
|  | June 30, 2009             | June 30, 2010         | June 30, 2010       |                                       |                   |                 |
| <b>VS09010400 - ARRA - Victim Witness Recovery Act Program</b>         |                           |                       |                     |                                       |                   |                 |
| Personal services  | \$ --                     | \$ 22,699             | \$ 22,699           | \$ 18,159                             | \$ --             | \$ 4,540        |
| Totals   | <u>\$ --</u>              | <u>\$ 22,699</u>      | <u>\$ 22,699</u>    | <u>\$ 18,159</u>                      | <u>\$ --</u>      | <u>\$ 4,540</u> |
| <b>RV09010400 - Victim Witness Assistance Recovery Act Program</b>     |                           |                       |                     |                                       |                   |                 |
| Personal services  | \$ --                     | \$ 16,308             | \$ 16,308           | \$ 12,231                             | \$ --             | \$ 4,077        |
| Totals   | <u>\$ --</u>              | <u>\$ 16,308</u>      | <u>\$ 16,308</u>    | <u>\$ 12,231</u>                      | <u>\$ --</u>      | <u>\$ 4,077</u> |
| <b>VB08060400 - Vertical Prosecution Program</b>                       |                           |                       |                     |                                       |                   |                 |
| Personal services  | \$ --                     | \$ 127,473            | \$ 127,473          | \$ --                                 | \$ 127,473        | \$ --           |
| Totals   | <u>\$ --</u>              | <u>\$ 127,473</u>     | <u>\$ 127,473</u>   | <u>\$ --</u>                          | <u>\$ 127,473</u> | <u>\$ --</u>    |
| <b>ZO09010400 - Cal Ema ID# 079-00000 - Offender Treatment Program</b> |                           |                       |                     |                                       |                   |                 |
| Personal services  | \$ --                     | \$ 104,933            | \$ 104,933          | \$ 104,933                            | \$ --             | \$ --           |
| Operating expenses   | --                        | 167,896               | 167,896             | 167,896                               | --                | --              |
| Totals   | <u>\$ --</u>              | <u>\$ 272,829</u>     | <u>\$ 272,829</u>   | <u>\$ 272,829</u>                     | <u>\$ --</u>      | <u>\$ --</u>    |
| <b>HMPG104601571003 - Hazard Mitigation Grants</b>                     |                           |                       |                     |                                       |                   |                 |
| Personal services  | \$ --                     | \$ 786,418            | \$ 786,418          | \$ 786,418                            | \$ --             | \$ --           |
| Totals   | <u>\$ --</u>              | <u>\$ 786,418</u>     | <u>\$ 786,418</u>   | <u>\$ 786,418</u>                     | <u>\$ --</u>      | <u>\$ --</u>    |

**COUNTY OF SAN LUIS OBISPO**

Schedule of the California Emergency Management Agency  
and the Department of Corrections and Rehabilitation Grants Expenditures  
For the Year Ended June 30, 2010

**California Department of Corrections and Rehabilitation Grants**

The following represents expenditures for California Department of Corrections and Rehabilitation grants for the year ended June 30, 2010. 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 |              |                 |
|---|----------------------|------------------|------------------|-----------------------|--------------|-----------------|
|   | For the Period       | For the Year     | Cumulative       | Federal               | State        | County          |
|   | Through              | Ended            | As of            |                       |              |                 |
| June 30, 2009   | June 30, 2010        | June 30, 2010    | Share            | Share                 | Share        |                 |
| CSA 166-09 - Juvenile Accountability Block Grant  |                      |                  |                  |                       |              |                 |
| Personal services   | \$ --                | \$ 15,210        | \$ 15,210        | \$ 13,689             | \$ --        | \$ 1,521        |
| Totals  | <u>\$ --</u>         | <u>\$ 15,210</u> | <u>\$ 15,210</u> | <u>\$ 13,689</u>      | <u>\$ --</u> | <u>\$ 1,521</u> |
| CSA 166-09 AMYVPT-Juvenile Accountability Block Grant-Anger Management & Youth Violence Prevention Training |                      |                  |                  |                       |              |                 |
| Personal services   | \$ --                | \$ 17,737        | \$ 17,737        | \$ 15,984             | \$ --        | \$ 1,753        |
| Totals  | <u>\$ --</u>         | <u>\$ 17,737</u> | <u>\$ 17,737</u> | <u>\$ 15,984</u>      | <u>\$ --</u> | <u>\$ 1,753</u> |