

Lincoln County, Oregon

REPORTS AND SCHEDULES REQUIRED BY THE
SINGLE AUDIT ACT AND OMB CIRCULAR A-133

YEAR ENDED JUNE 30, 2010

WITH

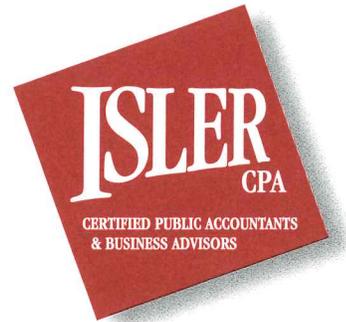
INDEPENDENT AUDITORS' REPORT

Lincoln County, Oregon
Reports and Schedules Required by the Single Audit Act and OMB Circular A-133
June 30, 2010

Table of Contents

	<u>Page</u>
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	1-2
Report on Compliance with Requirements Applicable to Each Major Program and Internal Control Over Compliance in Accordance with OMB Circular A-133	3-4
Schedule of Findings and Questioned Costs	5-10
Schedule of Expenditures of Federal Awards	11-14
Note to Schedule of Expenditures of Federal Awards	15

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



To the Board of Commissioners
Lincoln County, Oregon

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Lincoln County, Oregon ("County") 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 February 15, 2011. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions 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 County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying schedule of findings and questioned costs, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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 entity's financial statements will not be prevented, or detected and corrected on a timely basis. We consider the deficiencies, **2010-2** and **2010-3**, described in the accompanying schedule of findings and questioned costs to be material weaknesses.

A *significant deficiency* is a deficiency or combination of deficiencies in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiencies, **2010-1** and **2010-4**, described in the accompanying schedule of findings of questioned costs to be significant deficiencies.

In addition, we noted other matters involving the internal control and its operation that we have reported to management of Lincoln County in a separate letter dated February 28, 2011.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County'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 an instance of noncompliance or other matters that are required to be reported under Government Auditing Standards and which is described in the accompanying schedule of findings and questioned costs as **2010-1**.

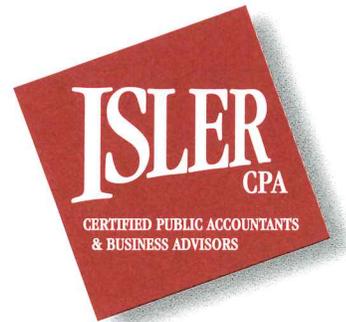
This report is intended solely for the information and use of the Board of Commissioners, management and others within the organization, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

Isler CPA

A handwritten signature in black ink that reads "Julie Arendt". The signature is written in a cursive style with a large initial "J" and "A".

By Julie Arendt, CPA, a member of the firm
February 28, 2011

REPORT ON COMPLIANCE WITH REQUIREMENTS
THAT COULD HAVE A DIRECT AND MATERIAL EFFECT
ON EACH MAJOR PROGRAM AND ON INTERNAL
CONTROL OVER COMPLIANCE IN ACCORDANCE
WITH OMB CIRCULAR A-133



To the Board of Commissioners
Lincoln County, Oregon

Compliance

We have audited the compliance of Lincoln County, Oregon ("County") with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The County's major federal programs are identified in the summary of auditors' 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's management. Our responsibility is to express an opinion on the County'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'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 of the County's compliance with those requirements.

In our opinion, the County complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2010. However, the results of our auditing disclosed an instance of noncompliance with those requirements, which are required to be reported in accordance to OMB Circular A-133 and which are described in the accompanying schedule of findings and questioned costs as finding **2010-1**.

Internal Control Over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 a 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 finding **2010-1**. 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 programs 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'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's responses and, accordingly, we express no opinion on the responses.

This report is intended solely for the information and use of management, Board of Commissioners, others within the entity, 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.

Schedule of Expenditures of Federal Awards

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 as of and for the year ended June 30, 2010, and have issued our report thereon dated February 15, 2011. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the Board of Commissioners, management and others within the organization, and federal awarding agencies and is not intended to be and should not be used by anyone other than these specified parties.

Isler CPA

A handwritten signature in black ink that reads "Julie Arendt". The signature is written in a cursive, flowing style.

By Julie Arendt, CPA, a member of the firm
February 28, 2011

LINCOLN COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

Section I - Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	Yes
Significant deficiencies(s) identified that are not considered material weakness?	Yes
Non compliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
Material weakness(es) identified?	No
Significant deficiencies(s) identified that are not considered to be material weaknesses?	Yes
Type of auditor's report issued on compliance for major programs:	Unqualified
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of Circular A-133?	Yes

Identification of Major Programs:

CFDA Numbers Name of Federal Program or Cluster

10.557	(ARRA) Special Supplemental Nutrition Program for Women, Infants, and Children
10.665	Schools and Roads - Grants to States
20.509	(ARRA) Formula Grants for Other Than Urbanized Areas
93.703	(ARRA) Grants to Health Center Programs
93.959	Block Grants for Prevention and Treatment of Substance Abuse

Dollar threshold used to distinguish between type A and type B programs:	\$300,000
Auditee qualified as low-risk auditee?	No

LINCOLN COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

Section II - Financial Statement Findings

2010-1 – Timesheet certifications

Condition: Timesheets are not certified by employee or supervisor as to whether their time was spent on a specific grant activity.

Criteria: Per OMB A 87 Attachment B(8)(h)(2), charges for employees' salaries and wages will be supported by periodic certifications that the employees worked on that program for the period and actual hours covered by the certification. These certifications will be prepared at least semiannually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. Evidence of this was not noted in any of the payroll selections tested.

Cause: Employees prepare their timesheets and then submit them to their supervisors for review. However, the employee and supervisor do not sign the timesheets and there is no statement that by signing they are certifying the timesheet to be accurate and true.

Effect: While there are no known questioned costs associated with this finding, it does show an overall significant deficiency in internal controls over payroll processing.

Recommendation: The County should add signature lines for the employee and supervisor to the timesheets that states by signing they are certifying that the timesheet is accurate and true, or alternatively, prepare semi-annual certifications.

Management's response

The County utilizes electronic time entry through a third-party software vendor. The electronic "timesheets" are considered "signed" by employees when submitted, and "signed" by managers when electronically approved by them. Upon contacting the software vendor, the County was told that there was no way a certification disclaimer text could be added to any of the screens that make up the time entry system. In lieu of that possibility, the County will initiate a semi-annual certification process whereby time reports for affected individual employees will be produced and employees and managers will sign and certify them.

2010-2 – Accounts receivable and revenue – material weakness.

Condition: The County's Health department recorded revenues net of contract disallowance on a modified accrual basis during the year and recorded accounts receivable and deferred revenue at year-end to reflect amounts due to the County for services provided. However, receivables at year end were not adjusted for an estimate for contract disalloweds. This finding only applies to the full accrual entity-wide statements and not to the fund balance or budgetary basis statements.

Criteria: Accounts receivable are to be reported net of contract disalloweds when converted to the full accrual method of accounting for the entity-wide statements.

Cause: The County did not utilize an analysis on subsequent collections that takes into consideration the amount of contract disallowances in order to record the estimate of contract disallowance.

Effect: Assets and deferred revenues were overstated on the entity-wide statements for the year ended June 30, 2010 prior to an audit adjustment of \$666,726.

Recommendation: The County should prepare an analysis of contract disallowances based on aged receivables and the history of collections for a period of at least sixty days after period end.

Management's response

The County has initiated a process to analyze these particular receivables' balances to ensure that, in the future, they are properly stated at year end.

LINCOLN COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

2010-3 – Cash reconciliations and cash accounts internal controls – material weakness

Condition: Reconciliations of some cash accounts are not being prepared and posted to the general ledger in a timely manner and therefore not reflected in the fund cash balances. *This is a repeat finding from the prior year.*

In addition, lack of segregation of duties was identified in the area of cash management. One individual has access to cash accounts with minimal oversight, performs wire transfers, reconciles the bank accounts and has the ability to post cash account activity to the GL.

Criteria: Timely and accurate recording of reconciling items from the monthly cash reconciling procedure ensures general ledger reporting will have accurate cash balances. If internal control over cash is to be effective, there needs to be an adequate division of responsibilities among those who perform accounting procedures or control activities and those who handle assets. In general, the flow of transaction processing and related activities should be designed so that the work of one individual is either independent of, or serves to check on, the work of another.

Cause: The County financial records did not accurately report proper cash balances on internally generated financial reports. An incomplete transition to new accounting software, turnover in the Finance and Treasurer Departments, work force reductions, and re-assignment of staff duties resulted in a lack of segregation of duties with respect to the cash accounts.

Effect: Timely and accurate cash balances are critical information necessary for evaluation and planning to satisfy liabilities and future expenditures of the County. Lack of information and inadequate communication between the Finance Department and the Treasurer's Department has caused there to be unreconciled items in cash for two years.

Recommendation: The County should enforce its policies to ensure that reconciling items that require adjustment to the general ledger are timely communicated between the Finance Department and the Treasurer's Department and recorded to the proper cash accounts in the general ledger.

We further recommend that reconciliation to the GL be performed by a Treasurer or Finance Department staff member who does not have the ability to enact cash transactions or general ledger journal entries.

Management's response

The County's management has been acutely aware of this situation for some time and has been working to rectify it since the conditions occurred. With turnover in two key positions, Treasurer and Finance Director, plus re-assignment of staffing in both departments due to work force reductions county-wide, it took some time to analyze and identify the problems in the general ledger, and the fact that certain work assignments, such as the bank reconciliation, were not properly segregated.

Once it was determined that the financial software, which had been replaced in late 2008, had not been fully or properly implemented and configured to the County's needs, management and staff have been enacting the full implementation and configuration that was needed. All cash accounts are now balanced and fully reconciled.

Additionally, Finance now has easier access to bank account information through online access, more formalized reporting of activity has been implemented between Finance and Treasurer, and training has been undertaken to assign tasks to maintain the proper segregation of duties and provide proper oversight for all financial activity.

LINCOLN COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

2010-4 – Identification of Recovery Act awards

Condition: The schedule of expenditures of federal awards prepared by the client did not separately list all programs with expenditures of Recovery Act awards.

Criteria: Per the OMB Circular A 133 Compliance Supplement (June 2010) the schedule of expenditures of federal awards should separately list all programs with expenditures of Recovery Act awards.

Cause: The County reports grants by separate contract number on the schedule of expenditures of federal awards. However, some Recovery Act awards were not identified as ARRA funds while others were dependent on the communication between the grant manager and the finance official who prepares the schedule of expenditures of federal awards.

Effect: Awards not clearly identified on the schedule of expenditures of federal awards as Recovery Act awards may not be reported properly to the federal clearinghouse.

Recommendation: The County should implement and enforce policies to ensure that Recovery Act awards are communicated by the grants manager to the financial official preparing the schedule of expenditures of federal awards.

Management's response

The County's Finance Department has initiated policies and procedures with all County departments to prevent this circumstance from occurring again, including more timely reporting to Finance of grant awards and activity, and better information on identification of the origin of the grant dollars.

Section III - Federal Award Findings and Questioned Costs

United States Department of Agriculture CFDA # 10.557 and 10.665

Department of Transportation CFDA # 20.509

Department of Health and Human Services CFDA # 93.703 and 93.959

2010-1

Condition: Timesheets are not certified by employee or supervisor as to whether their time was spent on a specific grant activity. This finding is also reported in Section II as finding 2010-1. Please refer to that section for detailed information.

LINCOLN COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

Section IV - Summary Schedule of Prior Audit Findings

There were no questioned costs for the year ended June 30, 2009. There were five financial statement findings identified for the audit of the financial statements for the year ended June 30, 2009 as follows:

2009-1 - Cash reconciliations. *This finding repeated in 2010 and is reported as finding 2010-3*

Criteria: Timely and accurate recording of reconciling items from the monthly cash reconciling procedure ensures general ledger reporting will have accurate cash balances.

Condition: Monthly reconciliation's of cash accounts are being prepared. Material reconciling items were identified, but not timely recorded to the general ledger and therefore not reflected in the fund cash balance.

Cause: The County financial records did not accurately report proper cash balances on internal generated financial reports.

Effect: Timely and accurate cash balances are critical information necessary for evaluation and planning to satisfy liabilities and future expenditures of the County.

2009-2 - Timely funding requests

Criteria: Many County programs are funded based on requested reimbursement from outside sources for qualified expenditures.

Condition: Requests for reimbursement were not timely submitted and reimbursement of qualified expenditures was delayed.

Cause: Responsible employees must file specific requests in order to receive reimbursements. The reimbursement of funds is dependent on employee action.

Effect: County resources are stretched thin and potential losses of investment income can result if there is significant time delay from the time of expenditures and the time of reimbursement.

Management's Corrective Action Taken:

Finance has instituted a procedure to remind grant managers to make timely requests for grant monies due. This has resulted in a faster turnaround and healthier fund balances.

2009-3 - Accounts receivable and revenue.

Criteria: The County reports financial information on the modified accrual basis of accounting.

Condition: Modified accrual accounting requires the County to identify all monies owed to the County as of June 30th year end. Additionally subsequent receipts received within 60 days after June 30 that satisfy outstanding receivables must be accounted for as revenues.

Cause: Material accounts receivable were not accurately identified by the County.

Effect: The County financial records are not complete without identification of material accounts receivable.

Management's Corrective Action Taken:

The County has streamlined its method for recording receivables due at fiscal year end. This has resulted in a much clearer picture of all accounts receivable at the close of the reporting period.

LINCOLN COUNTY, OREGON
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For the Year Ended June 30, 2010

2009-4 - Interdepartmental transactions

Criteria: Transaction that occurs between departments with-in the County should be accounted for in the same period.

Condition: Payments were noted for services provided between departments. Payment for services was handled by a request for accounts payable check. The check was timely issued but not timely deposited.

Cause: The expenditure for the service was not recorded in the same fiscal year as the revenue for the service and check was carried as an outstanding check for six months on the bank reconciliation.

Effect: Revenues and cash were understated for the period of time that the check was held undeposited by the department that performed the services.

Management's Corrective Action Taken:

The County has ceased to write interdepartmental checks that had to be physically deposited to recognize the revenue. Interdepartmental transactions are now done through journal entries initiated in the Finance Department at the request of the affected departments, or automatically where applicable.

2009-5 - Journal entry activity

Criteria: Proper recording of journal entry activity is essential to provide accurate reporting of year end balances.

Condition: Journal entries to record accounts payable were improperly recorded to pre-paid expenses on the general ledger.

Cause: Account balances were not reconciled to supporting information subsequent to the recording of closing journal entries.

Effect: Expenditures and liabilities were understated and assets were overstated.

Management's Corrective Action Taken:

This situation arose as several key Finance staff members left County employ and prior to training for the employees assigned to take over those individuals' former duties. Staff is now fully trained to properly record all financial transactions with monitoring systems now in place to catch errors if they occur.

LINCOLN COUNTY, OREGON
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
For the Year Ended June 30, 2010

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
<i>Department of Agriculture</i>			
Food and Nutrition Service			
Oregon Department of Education			
School Breakfast Program	10.553		\$ 4,594
National School Lunch Program	10.555		7,928
Oregon Department of Human Services - Health Division			
Special Supplement Nutrition Program for Women, Infants, and Children	10.557	280559	222,229
Forest Service			
Oregon Department of Administrative Services			
Schools and Roads - Grants to States	10.665		<u>3,646,523</u>
<i>Total Department of Agriculture</i>			<u>3,881,274</u>
<i>Department of Commerce</i>			
National Oceanic and Atmospheric Administration			
Oregon Department of Land Conservation and Development			
Coastal Zone Management Awards	11.419	CZM-09-020	30,000
Public Safety Interoperable Communications	11.555	07-410	<u>127,662</u>
<i>Total Department of Commerce</i>			<u>157,662</u>
<i>Department of Interior</i>			
Bureau of Land Management			
Payment in Lieu of Taxes	15.226		69,218
Siletz River-Bear Creek Park	15.611	OR-F-111-D- 270	<u>97,435</u>
<i>Total Department of Interior</i>			<u>166,653</u>
<i>Department of Justice</i>			
Office of Juvenile Justice and Delinquency Program			
Oregon Office of Homeland Security, Criminal Justice Services Division			
Lincoln County Juvenile Work Program	16.523	2007-6357	10,000
Juvenile Accountability Incentive Block Grants	16.523		19,949
Oregon Department of Human Services			
Enforcing Underage Drinking Laws Program	16.727	242500	9,333
Bureau of Justice Assistance			
Oregon State Police			
Byrne Formula Grant Program	16.804	2009-SB-B9- 1409	12,891
Lincoln County Adult Drug Court	16.579		60,132
HOPE Court Drug Assessment	16.738	2009-DJ-BX- 0149	6,082

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued

For the Year Ended June 30, 2010

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
<i>Department of Justice, continued</i>			
Bureau of Justice Assistance, continued			
Oregon Department of Justice			
Edward Byrne Memorial State and Local Law Enforcement Assistance			
Discretionary Grants Programs- Marijuana Eradication Program			
	16.580		12,000
Rural Law Enforcement - ARRA	16.810	2009-SD-B9-0187	46,163
Rural Law Enforcement - ARRA	16.810	2009-SD-B9-0202	43,440
Drug Enforcement - ARRA	16.804		40,236
Bulletproof Vest Partnership	16.607		3,077
BJA Alien Assistance	16.606		29,204
Office of Victims of Crime			
Crime Victim Assistance			
Oregon Department of Justice			
Basic Program Grant	16.575	09-VOCA-3430	25,106
Project Grant	16.575	2965	6,059
Violence Against Women Office			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0052	192,987
Office of Community Oriented Policing Service			
Public Safety Partnership and Community Policing Grants			
Methamphetamine Initiative, Lincoln County Sheriff's Office (Innovative)	16.710	2008-CK-WX-0014	43,516
Methamphetamine Initiative, Lincoln Interagency Narcotics Team (Innovative)	16.710	2008-CK-WX-0624	89,332
<i>Total Department of Justice</i>			<u>649,507</u>
<i>Department of Transportation</i>			
Federal Transit Administration			
Oregon Department of Transportation			
Federal Transit Capital Investment Grants			
Formula Grants for Other Than Urbanized Areas	20.509	24347	297,842
Formula Grants for Other Than Urbanized Areas	20.509	25823	339,178
Formula Grants for Other Than Urbanized Areas - ARRA	20.509	25608	771,562
Formula Grants for Other Than Urbanized Areas - ARRA	20.509	25635	449,804

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued

For the Year Ended June 30, 2010

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
<i>Department of Transportation, continued</i>			
Federal Transit Administration, continued			
Capital Assistance Program for Elderly Person and Persons with Disabilities			
Computers and Shop Equipment	20.513	24279	56,254
Operating	20.513	26077	113,976
Operating and Capital Programs	20.513	26078/25941	62,118
National Highway Traffic Safety Administration			
Oregon State Sheriff's Association			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601		4,856
Occupant Protection - Seat Belt	20.602		8,838
Work Zone Safety Enforcement	20.205	0911WKZN-421 LLL	<u>2,281</u>
<i>Total Department of Transportation</i>			<u>2,106,709</u>
<i>Environmental Protection Agency</i>			
Water Pollution Control			
Oregon Department of Human Services			
State Public Water System Supervision	66.432	280557	<u>10,592</u>
<i>Total Environmental Protection Agency</i>			<u>10,592</u>
<i>Department of Health and Human Services</i>			
Office of Population Affairs			
Oregon Department of Human Services			
Family Planning Services			
Family Planning	93.994	280558	67,174
High Cost Contraceptive	93.994	280558	8,453
Administration of Children and Families			
Oregon Department of Justice			-
Child Support Enforcement	93.563	610008	167,454
Oregon Commission on Children and Families			-
Social Services Block Grant	93.667		81,756
Centers for Medicare and Medicaid Services			
Oregon Commission on Children and Families			
Medical Assistance Programs	93.778		29,750

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued

For the Year Ended June 30, 2010

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
<i>Department of Health and Human Services, continued</i>			
Centers for Disease Control			
Oregon Department of Human Services			
Immunization Grants			
Immunization Program	93.268	280540	8,742
Centers for Disease Control and Prevention - Investigations and Technical Assistance			
Bioterrorism - Preparedness and Response	93.283	280618	68,879
Pandemic Flu Epidemic	93.283	280618	63,707
HIV Prevention Activities - Health Department Based	93.940	280646	11,801
Tuberculosis Case Management	93.116		806
Health Resources and Services Administration			
Consolidated Health Centers	93.224		700,718
ARRA			
Health Center Integrated Services Development Initiative	93.703		63,396
Capital Improvement Project	93.703		197,853
HIT - Health Information Technology	93.888		253,073
Oregon Department of Human Services			
Abstinence Education Program - My Future, My Choice	93.235		5,000
HIV Care Formula Grants	93.917		45,166
Maternal and Child Health Services Block Grant to the State	93.994		114,053
Specialized Health Research and Training	93.121		40,284
Substance Abuse and Mental Health Services Administration			
Oregon Department of Human Services			
Block Grant for Community Mental Health Services	93.958	112001	276,274
Block Grant for Prevention and Treatment of Substance Abuse	93.959	135001	314,663
Partnership Against Alcohol and Drug Abuse	93.276		80,000
National Institute of Health			
Oregon Social Learning Center			
Drug Abuse and Addiction Research Programs	93.279	5R01DA01897 7-05	<u>17,823</u>
<i>Total Department of Health and Human Services</i>			<u>2,616,825</u>
<i>Department of Homeland Security</i>			
Oregon State Police			
Emergency Management Performance Grants	97.042		39,050
Citizen Corps	97.053	08-236	20,644
State Homeland Security Program	97.073	08-236	<u>8,241</u>
<i>Total Department of Homeland Security</i>			<u>67,935</u>
Total Expenditures of Federal Awards			\$ <u>9,657,157</u>

LINCOLN COUNTY, OREGON

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2010

1. Basis of Presentation

The accompanying schedule of expenditures of federal awards is a summary of the County's federal award programs presented on the modified accrual basis of accounting in accordance with generally accepted accounting principles.