Lincoln County, Oregon

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

YEAR ENDED JUNE 30, 2011

WITH

INDEPENDENT AUDITORS' REPORT

Lincoln County, Oregon
Reports and Schedules Required by the Single Audit Act and OMB Circular A-133
June 30, 2011

Table of Contents

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

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, 2011, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 30, 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

Management of the County is responsible for establishing and maintaining effective 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.

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.

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. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above. However, we identified a deficiency in internal control over financial reporting, described in the accompanying schedule of findings and questioned costs that we consider a significant deficiency as **2011-1**. 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.

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 **2011-1**.

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We noted other matters that we have reported to management of Lincoln County in a separate letter dated February 20, 2012.

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

By Julie Arendt, CPA, a member of the firm
February 20, 2012

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

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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, 2011. 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 compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2011. 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 **2011-1**.

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.

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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 **2011-1**. 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 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'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.

<u>Schedule of Expenditures of Federal Awards</u>

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, 2011, and have issued our report thereon dated December 30, 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. This information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the basic financial statements 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

Julie Arendt

By Julie Arendt, CPA, a member of the firm
February 20, 2012

LINCOLN COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

Section I - Summary of Auditors' Results

Financial Statements:

Type of auditors' report issued:	Unqualified
Internal control over financial reporting:	
Material weakness(es) identified?	No
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 auditors' 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
10.665	Schools and Roads - Grants to States
JAG Program Cluster:	
16.804	(ARRA)Edward Byrne Memorial Justice Assistance Grant Program
16.738	Edward Byrne Memorial Justice Assistance Grant Program
20.509	(ARRA) Formula Grants for Other Than Urbanized Areas
93.224	Consolidated Health Centers
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, 2011

Section II - Financial Statement Findings

2011-1 – Timesheet certifications

Condition: Timesheets are not certified by employee or supervisor as to whether their time was spent on a specific grant activity. This is a repeat finding from 2010.

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. To remedy this issue, as of July 1, 2011, all timesheets for grant-funded positions are printed, verified, and signed by the employee and kept on file in the appropriate department to serve as certification of hours worked.

Section III - Federal Award Findings and Questioned Costs

United States Department of Agriculture CFDA # 10.665
Deparment of Justice CFDA # 16.804 and 16.738
Department of Transportation CFDA # 20.509
Department of Health and Human Services CFDA # 93.224 and 93.959

2011-1

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 2011-1. Please refer to that section for detailed information.

LINCOLN COUNTY, OREGON

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

For the Year Ended June 30, 2011

Section IV - Summary Schedule of Prior Audit Findings

There were four financial statement findings identified for the audit of the financial statements for the year ended June 30, 2010 as follows:

2010-1 – Timesheet certifications - *This finding repeated in 2011 and is reported as finding 2011-1.*

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.

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

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.

2010-2 – Accounts receivable and revenue

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.

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.

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.

Management's Corrective Action Taken:

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

2010-3 – Cash reconciliations and cash accounts internal controls

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.

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.

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.

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.

Management's Corrective Action Taken:

The County's financial software has been fully implementated and configured to allow the Treasurer's Department and the Finance Department to communicate and produce timely reonciliations. All cash accounts are now balanced and fully reconciled.

Additionally, 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.

2010-4 – Identification 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.

Condition: The schedule of expenditures of federal awards prepared by the client did not 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.

Management's Corrective Action Taken:

The County's Finance Department has policies and procedures with all County departments to include more timely reporting to the Finance Department of grant awards and activity, and better information on identification of the origin of the grant dollars.

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2011

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
Department of Agriculture			
Food and Nutrition Service			
Oregon Department of Human Services - Health Division			
Special Supplement Nutrition Program for Women, Infants, and Children	10.557	280559	$ 211,643
Forest Service			
Oregon Department of Administrative Services			
Schools and Roads - Grants to States	10.665		3,398,648
Total Department of Agriculture			3,610,291
Department of Commerce			
National Oceanic and Atmospheric Administration			
Oregon Department of Land Conservation and Development			
Coastal Zone Management Awards	11.419	CZM-11-020	30,000
Public Safety Interoperable Communications	11.555	07-410	128,189
Total Department of Commerce			158,189
Department of Housing and Urban Development			
Office of Community Development and Planning			
Community Development Block Grants/State's Program			
Oregon Department Economic and Community Development			
Microenterprise	14.228	M08015	25,492
Total Department of Housing and Urban Development			25,492
Department of Interior			
Bureau of Land Management			
Payment in Lieu of Taxes	15.226		69,213
Oregon and California Land Grant	15.227		259,328
Fish and Wildlife Service			
Siletz River-Bear Creek Park	15.611	OR-F-111-D-270	208,087
Total Department of Interior			536,628
Department of Justice			
Office of Juvenile Justice and Delinquency Program			
Oregon Office of Homeland Security, Criminal Justice Services Division			
Juvenile Accountability Incentive Block Grants	16.523	2009-6357	10,000

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued

For the Year Ended June 30, 2011

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
Department of Justice, continued			
Bureau of Justice Assistance			
JAG Program Cluster			
Lincoln County Adult Drug Court - ARRA	16.804	2009-SB-B9-1409	24,510
Passed through Oregon State Police			
Byrne Formula Grant Program			
Implement and Enhance	16.738	DC021-11	58,707
JAG Drug Court	16.738	TC-05-10JAG	80,253
HOPE Court Drug Assessment	16.738	2009-DJ-BX-0149	77,129
Passed Through Oregon Department of Justice			
Drug Enforcement - ARRA	16.804	2009-DJ-BX-0149	88,939
Byrne JAG Grant	16.738	2007-DJ-BX-0922	11,081
Byrne JAG Grant - Narcotics overtime	16.738	LE0019-10 JAG-LCSO	2,766
Total JAG Program Cluster			343,385
Oregon Department of Justice			
Edward Byrne Memorial State and Local Law Enforcement Assistance			
Discretionary Grants Programs- Marijuana Eradication Program	16.580	05-048	146
Rural Law Enforcement - ARRA	16.810	2009-SD-B9-0187	199,082
Rural Law Enforcement - ARRA	16.810	2009-SD-B9-0202	60,821
Bulletproof Vest Partnership	16.607	2009-SD-B9-0029	9,629
Office of Victims of Crime			
Crime Victim Assistance			
Oregon Department of Justice			
Basic Program Grant	16.575	09-VOCA-3430	30,381
Violence Against Women Office			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2006-WE-AX-0052	192,974

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued

For the Year Ended June 30, 2011

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
Department of Justice, continued			
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	25,704
Methamphetamine Initiative, Lincoln Interagency Narcotics Team (Innovative)	16.710	2008-CK-WX-0624	33,529
Secure Our Schools	16.710	2010-CK-WX-0688	28,631
Total Department of Justice			934,282
Department of Transportation			
Federal Transit Administration			
Oregon Department of Transportation			
Federal Transit Capital Investment Grants			
Formula Grants for Other Than Urbanized Areas - ARRA	20.509	25635	115,855
JTA Program - Operating	20.509	26522	186,045
Capital Assistance Program for Elderly Person and Persons with Disabilities			
Computers and Shop Equipment	20.513	26523	33,925
Operating	20.509	26681	340,993
Operating and Capital Programs	20.513	26078	49,746
National Highway Traffic Safety Administration			
Highway Safety Cluster			
Oregon State Sheriff's Association			
Alcohol Traffic Safety and Drunk Driving Prevention Incentive Grants	20.601	K8-10-12-21	7,125
Occupant Protection - Safety Belt Enforcement	20.602	K2-10-46-06	8,369
Total Highway Safety Cluster			15,494
Oregon State Sheriff's Association			
Work Zone Safety Enforcement	20.205		4,441
Total Department of Transportation			746,499
Environmental Protection Agency			
Water Pollution Control			
Oregon Department of Human Services			
State Public Water System Supervision	66.432	280557	10,592
Total Environmental Protection Agency			10,592

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued

For the Year Ended June 30, 2011

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
Department of Education			
Office of Elementary and Secondary Education			
Oregon Department of Human Services			
Safe and Drug-Free Schools and Communities - State Grants	84.186	236501	89,396
Oregon Department of Education			
Education for Homeless Children and Youth	84.196	19244	20,000
Total Department of Education			109,396
Department of Health and Human Services			
Office of Population Affairs			
Oregon Department of Human Services			
Family Planning Services			
Family Planning	93.217	280558	38,617
Maternal and Child Health	93.994	280558	49,697
Office of the Secretary			
National Bioterrorism Hospital Preparedness Program	93.889	133693	7,925
Administration of Children and Families			
Oregon Department of Justice			
Child Support Enforcement	93.563	610008	168,129
Oregon Commission on Children and Families			
Promoting Safe and Stable Families	93.556		17,957
Social Services Block Grant	93.667		83,828
Families and Child Welfare Services			
Child Welfare Services - State Grants			
A&D Outreach	93.558		22,576
Centers for Disease Control			
Oregon Department of Human Services			
Immunization Grants			
Immunization Program - ARRA	93.712	280687	5,013
Immunization Program	93.712	280687	14,574
Centers for Disease Control and Prevention - Investigations and Technical Assistance			
Bioterrorism - Preparedness and Response	93.069	280618	73,588
Public Health Response to H1N1 Influenza Vaccine	93.069	280618	18,000
PHER All Hazards Mini Grants	93.069	280618	73,588
HIV Prevention Activities - Health Department Based	93.940	280646	10,649
Tuberculosis Case Management	93.116	280549	2,299

LINCOLN COUNTY, OREGON

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS, continued

For the Year Ended June 30, 2011

Federal Grantor / Pass-Through Grantor / Program Title	CFDA Number	Pass-Through Number	Expenditures (Revenue Recognized)
Department of Health and Human Services, continued			
Health Resources and Services Administration			
Consolidated Health Centers	93.224		703,159
Health Center Integrated Services Development Initiative - ARRA	93.703	C81CS13665	83,463
Capital Improvement Project- ARRA	93.703		37,172
Oregon Department of Human Services			
HIV Care Formula Grants			
Ryan White: Case Management	93.940	280544	3,708
Ryan White: Support	93.940	280646	11,378
Maternal and Child Health Services Block Grant to the State			
Oregon Mothers Care	93.940	280646	8,577
MCH Title V Flexible Funds and Child Adolescent Health	93.940	280646	27,488
Babies First	93.940	280646	7,733
Specialized Health Research and Training			
Oral Diseases and Disorders Research			
Community Based Intergenerational Oral Health	93.121		42,979
Substance Abuse and Mental Health Services Administration			
Oregon Department of Human Services			
Block Grant for Community Mental Health Services	93.958	112001	271,294
Block Grant for Prevention and Treatment of Substance Abuse	93.959	135001	358,856
Partnership Against Alcohol and Drug Abuse	93.276	5H79SP01471 9-02	100,000
Total Department of Health and Human Services			2,242,247
Department of Homeland Security			
Oregon State Police			
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036		78,522
Emergency Management Performance Grants	97.042		51,025
Law Enforcement Terrorism Prevention	97.074	07-167	106,050
State Homeland Security Program	97.073	08-236	30,518
County-level Communications Interoperability Project	97.073	08-279	26,100
Total Department of Homeland Security			292,215
Department of Veterans Administration			
Primary Care, Outpatient Services	64.009	VA-260-P-0781	124,791
Veterans Services	64.111		39,954
Total Department of Veterans Administration			164,745
Total Expenditures of Federal Awards			$ 8,830,576

LINCOLN COUNTY, OREGON

NOTE TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Year Ended June 30, 2011

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.