

**COUNTY OF INYO**  
**SINGLE AUDIT REPORT**  
**JUNE 30, 2010**

**COUNTY OF INYO**

Single Audit Report  
For the Year Ended June 30, 2010

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GALLINA<sup>LLP</sup>

CERTIFIED PUBLIC ACCOUNTANTS

**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 and Grand Jury  
County of Inyo  
Independence, 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 Inyo, 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 March 1, 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 of Inyo'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 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 and Grand Jury  
County of Inyo

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of Inyo'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 and use of management, the Board of Supervisors, the Grand Jury, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than the specified parties.

*Gallina LLP*

Roseville, California  
March 1, 2011



GALLINA<sub>LLP</sub>

CERTIFIED PUBLIC ACCOUNTANTS

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

Board of Supervisors and Grand Jury  
County of Inyo  
Independence, California

Compliance

We have audited the compliance of the County of Inyo, 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 of Inyo'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 Inyo's management. Our responsibility is to express an opinion on the County of Inyo'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 Inyo'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 Inyo's compliance with those requirements.

In our opinion, the County of Inyo complied, in all material respects, with the 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, 2010. However, the results of our auditing procedures disclosed an instance of noncompliance with those requirements, which is 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 item 10-SA-1.

Board of Supervisors and Grand Jury  
County of Inyo

Internal Control Over Compliance

The management of the County of Inyo is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the County of Inyo's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Inyo'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. 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 item 10-SA-01. 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 Inyo's response to the finding identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit the County of Inyo's response and, accordingly, we express no opinion on the response.

Board of Supervisors and Grand Jury  
County of Inyo

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 of Inyo as of and for the year ended June 30, 2010, and have issued our report thereon dated March 1, 2011 which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the basic financial statements. Such 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 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 financial statements as a whole.

The Supplementary Schedule of the California Emergency Management Agency Grant Expenditures, on page 18, has 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, the Grand Jury, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specific parties.

*Gallina LLP*

Roseville, California  
March 1, 2011

**COUNTY OF INYO**

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Agriculture</u>			
Passed through State Department of Social Services:			
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	--	\$ 270,444
<i>Subtotal Supplemental Nutrition Assistance         Program Cluster</i>			<u>270,444</u>
Passed through State Department of Health Services:			
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557 *	--	<u>766,710</u>
Passed through State Controller's Office:			
Secure Payments for States and Counties Containing Federal Lands	10.665	--	220,666
ARRA Wildland Fire Management Subtotal	10.688	--	<u>61,868</u> <u>282,534</u>
Total U.S. Department of Agriculture			<u>1,319,688</u>
<u>U.S. Department of the Commerce</u>			
Direct Program:			
HPP H1N1	11.133	--	17,974
Center for Disease Control H1N1 Public Health Emergency Response	11.206 *	--	<u>191,934</u>
Total U.S. Department of Commerce			<u>209,908</u>
<u>U.S. Department of the Interior</u>			
Direct Program:			
Payments in Lieu of Taxes	15.226 *	--	<u>1,556,892</u>
Total U.S. Department of the Interior			<u>1,556,892</u>



**COUNTY OF INYO**

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Justice</u>			
Direct Program:			
Domestic Cannabis Eradication/Suppression Program	16.000	2009-25	\$ 30,000
Passed through California Emergency Management Agency:			
Victim Witness Assistance Program	16.575	VW09180140	34,513
Anti-Drug Abuse Enforcement Program	16.738 *	DC09200140	155,903
ARRA Anti-Drug Abuse Enforcement Program	16.738 *		35,659
ARRA Rural Law Enforcement to Combat Crime and Drugs	16.810		8,037
Subtotal			<u>234,112</u>
Total U.S. Department of Justice			<u>264,112</u>
<u>U.S. Department of Labor</u>			
Passed through Kern County:			
Workforce Investment Act - Title I Adult Formula	17.258 *	--	106,999
ARRA Workforce Investment Act - Youth	17.259 *	--	41,947
Subtotal WIA Cluster			<u>148,946</u>
Total U.S. Department of Labor			<u>148,946</u>
<u>U.S. Department of Transportation</u>			
Passed through State Department of Transportation (Division of Aeronautics):			
Airport Improvement Program	20.106	AIP 3-06-010-8-02	11,105
Passed through State Department of Transportation:			
Highway Planning and Construction	20.205 *	BRLO-5948-001	124,685
Highway Planning and Construction	20.205 *	BRLO-5948-051	70,131
Highway Planning and Construction	20.205 *	RSTPLE-5948-059	12,233
Highway Planning and Construction	20.205 *	STPLER-5948-061	2,246
ARRA Highway Planning and Construction	20.205 *	--	988,558
Regional Surface Transportation Funds	20.205 *	--	673,353
Subtotal CFDA 20.205			<u>1,871,206</u>
Total U.S. Department of Transportation			<u>1,882,311</u>

\* Major Program

**COUNTY OF INYO**

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>U.S. Department of Energy</u>			
Direct Programs:			
U.S. Department of Energy Cooperative Agreement	81.065 *	--	\$ 465,670
Yucca Mountain Oversight Grant	81.065 *	--	998,122
Subtotal Direct Programs			<u>1,463,792</u>
Passed through State Controller's Office:			
Federal Geothermal Program	81.000	--	401,405
Total U.S. Department of Energy			<u>1,865,197</u>
<u>U.S. Department of Health and Human Services</u>			
Passed through County of Mono Child Support Services :			
Child Support Enforcement	93.563 *	--	424,081
ARRA Child Support Enforcement	93.563 *	--	52,415
Subtotal CFDA 93.659			<u>476,496</u>
Passed through State Department of Social Services:			
Family Preservation and Support Services	93.556	--	4,760
Temporary Assistance for Needy Families	93.558	--	1,279,045
Community-Based Child Abuse Prevention	93.590	--	35,262
Child Welfare Services – State Grants	93.645	--	68,299
Subtotal			<u>1,387,366</u>
Foster Care - Title IV-E:			
Foster Care – Title IV-E	93.658	--	908,997
ARRA - Foster Care - Title IV-E	93.658	--	10,892
Subtotal CFDA 93.658			<u>919,889</u>
Child Welfare Services - Title XX			
Independent Living	93.674	--	23,657
Subtotal			<u>32,927</u>
Adoption Assistance			
ARRA- Adoption Assistance	93.659	--	14,133
Subtotal CFDA 93.659			<u>1,386</u>
			<u>15,519</u>

\* Major Program

**COUNTY OF INYO**

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<b><u>U.S. Department of Health and Human Services</u></b> (continued)			
Passed through State Department of Public Health:			
Public Health Emergency Preparedness	93.069	--	\$ 111,002
Immunization Program	93.268	--	55,000
Subtotal			<u>166,002</u>
Passed through State Department of Health Care Services:			
Maternal and Child Health Services	93.110	--	122,535
California Children's Services	93.767	--	38,020
Medical Assistance Program	93.778	--	384,841
HIV Prevention Activities/Health Dept Based	93.940	--	51,524
HIV/AIDS Surveillance	93.944	--	6,755
Children's Health and Disability Program	93.994	--	62,706
Subtotal			<u>666,381</u>
Passed through the State Department of Mental Health:			
Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958	--	<u>157,545</u>
Passed through State Department of Alcohol and Drug Abuse Programs:			
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959 *	--	<u>393,456</u>
Total Department of Health and Human Services			<u>4,215,581</u>
<b><u>U.S. Department of Homeland Security</u></b>			
Passed through Governor's Office of Homeland Security:			
FY 2007 Homeland Security Grant Program (SHSP)	97.073	--	19,317
FY 2008 Homeland Security Grant Program (SHSP)	97.073	--	28,259
Subtotal CFDA 97.073			<u>47,576</u>
Total U.S. Department of Homeland Security			<u>47,576</u>
<b>Total Expenditures of Federal Awards Excluding Loans</b>			<b><u>\$ 11,510,211</u></b>

\* Major Program

**COUNTY OF INYO**

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

<u>Federal Grantor/Pass-Through Grantor/Program Title</u>	<u>Federal CFDA Number</u>	<u>Pass-Through Grantor's Number</u>	<u>Disbursements/ Expenditures</u>
<u>Beginning Federal Loan Balances With a Continuing Compliance Requirement</u>			
<u>U.S. Department of Housing and Urban Development</u>			
Passed through State Department of Housing and Community Development:			
HOME Investment Partnerships Program	14.239	--	\$ 780,000
<b>Federal Loan Balances with a Continuing Compliance Requirement</b>			<u>780,000</u>
<b>Total Expenditures of Federal Awards Including Loans</b>			<u>\$ 12,290,211</u>

## COUNTY OF INYO

### Notes to 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 Inyo. The County of Inyo 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 is prepared on a modified accrual basis. 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*.

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

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

**COUNTY OF INYO**

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

Note 5: **Program Clusters**

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

<u>Federal CFDA</u>	<u>Program Title</u>	<u>Federal Expenditures</u>
<u>Workforce Investment Act (WIA) Cluster:</u>		
17.258	Workforce Investment Act – Title I Adult Formula	\$ 106,999
17.259	ARRA Workforce Investment Act - Youth	<u>41,947</u>
	TOTAL	<u>\$ 148,946</u>

Note 6: **Loans with Continuing Compliance Requirement**

Outstanding federally-funded program loans, with a continuing compliance requirement, carried balances as of June 30, 2010 as follows:

<u>Federal CFDA#</u>	<u>Program Title</u>	<u>Amount Outstanding</u>	
		<u>July 1, 2009</u>	<u>June 30, 2010</u>
14.239	HOME Investment Partnerships Program	\$ 780,000	\$ 780,000

**COUNTY OF INYO**

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

**Section 1**

Summary of Auditor's Results

Financial Statements

- |  |               |
|--|---------------|
| 1. Type of auditor's report issued:  | Unqualified   |
| 2. Internal control 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 controls over major program:  |             |
| 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 program:   | Unqualified |
| 3. Any audit findings disclosed that are required to be reported in accordance with Circular OMB A-133, Section 510(a)? | Yes         |

COUNTY OF INYO

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

Section 1 (continued)

Federal Awards

Summary of Auditor's Results

4. Identification of major program:

CFDA Number

Name of Federal Program

*WIA Cluster*

17.258

Workforce Investment Act - Title I  
Adult Formula

17.259

ARRA Workforce Investment - Youth

10.557

Special Supplemental Nutrition Program  
for Women, Infants, and Children

11.206

Center for Disease Control H1N1 Public  
Health Emergency Response

15.226

Payments in Lieu of Taxes

16.738

Anti-Drug Abuse Enforcement Program

20.205

Highway Planning and Construction

81.065

Yucca Mountain Oversight Grant

93.563

Child Support Enforcement

93.959

Block Grants for Prevention and  
Treatment of Substance  
Abuse (SAPT)

5. Dollar threshold used to distinguish between  
Type A and Type B programs.

\$ 368,706

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 Awards Findings and Questioned Costs

CFDA 16.738

10-SA-1



COUNTY OF INYO

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

Program	Findings/Noncompliance
<b>Finding 10-SA-1</b>  Anti-Drug Abuse Enforcement Program CFDA 16.738	<i>Federal Grantor: U.S. Department of Justice</i> <i>Pass-Through Entity: California Emergency Management Agency</i> <i>Compliance Requirement: Allowable Costs</i> <i>Reporting Requirement: Significant Deficiency and Material Noncompliance in Relation to a Compliance Supplement Audit Objective.</i>

Award No. n/a  
Year: 2009/2010

Criteria

Direct payroll charges to federal grants for employee time spent on grant functions must be supported with the documentation required by OMB Circular A-87. Where the applicable employees worked on an allowable grant activity as well as non-grant related activities and/or activities related to other grants, required documentation consists of reports signed by each employee accounting for the total number of hours worked and showing an actual distribution of those hours to grant and non-grant functions. These reports must be prepared at least monthly and should coincide with one or more pay periods. Substitute methods may be used, but only if such methods have been approved by the Federal agency overseeing the grant (2 CFR 225, Appendix B § (8)(h)).

Condition

The program charged payroll costs to the grant based on an allocation of the total expenditures approved by the grantor in the budget rather than by actual hours worked on the grant.

Questioned Costs

We question no costs.

Perspective

Allocation of payroll expenditures based on the approved budget was the method of charging payroll to the grant for the entire fiscal year.

COUNTY OF INYO

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

<u>Program</u>	<u>Findings/Noncompliance</u>
<b>Finding 10-SA-1</b> (continued)	<u>Effect of Condition</u>
Anti-Drug Abuse Enforcement Program CFDA 16.738	Failing to produce and retain the required personnel activity reports renders substantiation of personnel time spent on grant functions difficult. If reports are not signed or otherwise verifiably authorized by employees, the time records could be modified without the employees' approval, resulting in incorrect payroll charges to federal awards.
	<u>Recommendation</u>
	We recommend that department employees who perform any work on grant functions ensure that they account for total personnel time spent for the period. Time studies could be routinely signed at the same time as the preparation of timecards for the payroll process.
	For more information, we recommend that the county review OMB's requirements located at: <a href="http://www.whitehouse.gov/omb/circulars/a087/a87_2004.html">http://www.whitehouse.gov/omb/circulars/a087/a87_2004.html</a> .
	<u>Corrective Action Plan</u>
	As recommended, time studies will be used for the program to account for all employee time spent on the grant in the future.
	Heidi Garcia at (760) 878-0282 is the contact person.

**SUPPLEMENTARY SCHEDULE  
OF  
THE CALIFORNIA EMERGENCY  
MANAGEMENT AGENCY GRANT EXPENDITURES**

**COUNTY OF INYO**

Supplementary Schedule of the  
California Emergency Management Agency Grant Expenditures  
For the Year Ended June 30, 2010

**California Emergency Management Agency Grants**

The following represents expenditures for California Emergency Management Agency (Cal EMA) programs 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 Current Year		
	For the Period Through June 30, 2009	For the Year Ended June 30, 2010	Cumulative As of June 30, 2010	Federal Share	State Share	County Share
<u>Anti-Drug Abuse Program DC09200140</u>						
Personal services	\$ 74,494	\$ 108,006	\$ 182,500	\$ 108,006	\$ --	\$ --
Operating expenses	43,278	47,897	91,175	47,897	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 117,772</u>	<u>\$ 155,903</u>	<u>\$ 273,675</u>	<u>\$ 155,903</u>	<u>\$ --</u>	<u>\$ --</u>
<u>Vertical Prosecution Program VB08060140</u>						
Personal services	\$ 40,978	\$ 47,957	\$ 88,935	\$ --	\$ 47,957	\$ --
Operating expenses	6,357	8,416	14,773	-	8,416	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 47,335</u>	<u>\$ 56,373</u>	<u>\$ 103,708</u>	<u>\$ --</u>	<u>\$ 56,373</u>	<u>\$ --</u>
<u>Victim Witness Assistance Program VW09180140</u>						
Personal services	\$ 69,889	\$ 34,513	\$ 104,402	\$ 34,513	\$ 43,765	\$ --
Operating expenses	--	43,765	43,765	-	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ 69,889</u>	<u>\$ 78,278</u>	<u>\$ 148,167</u>	<u>\$ 34,513</u>	<u>\$ 43,765</u>	<u>\$ --</u>
<u>Combating Rural Crime 2009-SD-B9-0006</u>						
Personal services	\$ --	\$ --	\$ --	\$ --	\$ --	\$ --
Operating expenses	--	8,037	8,037	8,037	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 8,037</u>	<u>\$ 8,037</u>	<u>\$ 8,037</u>	<u>\$ --</u>	<u>\$ --</u>

**COUNTY OF INYO**

Supplementary Schedule of the  
California Emergency Management Agency Grant Expenditures  
For the Year Ended June 30, 2010

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through June 30, 2009	For the Year Ended June 30, 2010	Cumulative As of June 30, 2010	Federal Share	State Share	County Share
<u>Bryne Memorial Justice Assistance 2009-SB-B9-0601</u>						
Personal services	\$ --	\$ 35,659	\$ 35,659	\$ 35,659	\$ --	\$ --
Operating expenses	--	--	--	--	--	--
Equipment	--	--	--	--	--	--
Totals	<u>\$ --</u>	<u>\$ 35,659</u>	<u>\$ 35,659</u>	<u>\$ 35,659</u>	<u>\$ --</u>	<u>\$ --</u>
<u>2007 Homeland Security Grant Program</u>						
Personal services	\$ 3,201	\$ 563	\$ 3,764	\$ 563	\$ --	\$ --
Operating expenses	68,098	18,754	86,853	18,754	--	--
Equipment	39,113	--	39,113	--	--	--
Totals	<u>\$ 110,413</u>	<u>\$ 19,317</u>	<u>\$ 129,730</u>	<u>\$ 19,317</u>	<u>\$ --</u>	<u>\$ --</u>
<u>2008 Homeland Security Grant Program</u>						
Personal services	\$ 2,708	\$ 774	\$ 3,482	\$ 774	\$ --	\$ --
Operating expenses	--	27,485	27,485	27,485	--	--
Equipment	88,570	--	88,570	--	--	--
Totals	<u>\$ 91,278</u>	<u>\$ 28,259</u>	<u>\$ 119,536</u>	<u>\$ 28,259</u>	<u>\$ --</u>	<u>\$ --</u>