

**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

**M. GREEN AND COMPANY LLP**  
**Certified Public Accountants**  
**Visalia, California**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2005  
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The Honorable Members of the  
Board of Supervisors  
County of Tulare, California

## **INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Tulare, California (the County), as of and for the fiscal year ended June 30, 2005, which collectively comprise the County's basic financial statements as listed in the table of contents. These basic financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these basic financial statements based on our audit.

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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the basic financial statements. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

Our audit was conducted for the purpose of forming an opinion 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, are fairly stated in all material respects in relation to the basic financial statements taken as a whole.

*M. Green and Company, LLP*

Visalia, California  
November 21, 2005

*Tulare  
Visalia  
Hanford  
Dinuba*

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2005**

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2005 Expenditures
<b>DEPARTMENT OF AGRICULTURE</b>			
<u>Passed Through State Department of Social Services</u>			
Food Stamps Cluster:			
State Administrative Matching Grants for Food Stamp Programs	10.561	02-05539	\$ 288,304
State Administrative Matching Grants for Food Stamp Programs	10.561	N/A	65,160,373
Total Passed Through State Department of Social Services			<u>65,448,677</u>
<u>Passed Through State Department of Education</u>			
National School Lunch Program	10.555	54 10546 6054795 01	401,289
Total Passed Through State Department of Education			<u>401,289</u>
<u>Passed Through State Department of Health Services</u>			
Special Supplemental Food Program for Women, Infants and Children	10.557	02-25725	2,943,239
Total Passed Through State Department of Health Services			<u>2,943,239</u>
<u>Direct Federal Program</u>			
USDA Glassy-Wing Sharp Shooter	10-025	04-8500-0656-CA	1,300,910
USDA Glassy-Wing Sharp Shooter	10-025	05-8500-0656-CA	131,316
Total Direct Federal Program			<u>1,432,226</u>
<u>Passed Through State Department of Forestry &amp; Fire Protection</u>			
Cooperative Forestry Assistance	10.664	7CA44421	12,429
Total Passed Through State Department of Forestry & Fire Protection			<u>12,429</u>
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			<u>70,237,860</u>
<b>DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			
<u>Passed Through State Department of Community Planning and Development</u>			
Community Development Block Grants/State's Program	14.228	01-STBG-1669	18
Community Development Block Grants/State's Program	14.228	02-STBG-1794	18,002
Community Development Block Grants/State's Program	14.228	03-STBG-1727	184,994
Community Development Block Grants/State's Program	14.228	03-STBG-1853	447,774
Community Development Block Grants/State's Program	14.228	03-EDBG-909 MICRO	62,917
Community Development Block Grants/State's Program	14.228	04-STBG-0936 WEST SKY	15,728
Total Passed Through State Department of Community Planning and Development			<u>729,433</u>
<u>Passed Through HOME Investment Partnerships Program</u>			
HOME Investment Partnerships Program	14.239	02-HOME-0622	296,816
HOME Investment Partnerships Program	14.239	03-HOME-0647	246,385
Total Passed Through HOME Investment Partnerships Program			<u>543,201</u>
<u>Passed Through State Department of Health Services</u>			
Housing Opportunities for Persons with AIDS	14.241	01-15578	48,567
Total Passed Through State Department of Health Services			<u>48,567</u>
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<u>1,321,201</u>

The accompanying notes are an integral part of this schedule

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2005**

**DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT**

Direct Federal Program

Payments in Lieu of Taxes (PILT)	15.226		1,461,795
Total Direct Federal Program			<u>1,461,795</u>

<b>TOTAL DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</b>			<u>1,461,795</u>
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**DEPARTMENT OF JUSTICE**

Passed Through Board of Corrections

Juvenile Accountability Incentive Block Grants	16.523	BDC 174-04	66,961
Total Passed Through Board of Corrections			<u>66,961</u>

Direct Federal Programs

Protect Safe Neighborhoods Programs:

Gun Violence Prosecution Program	16.609	2002-GP-CX-0068	123,646
Community Prosecution and Project Safe Neighborhoods	16.609	2002-PP-CX-0036	36,218
Community Prosecution and Project Safe Neighborhoods	16.609	2004-PSN-1009	51,618
Total Project Safe Neighborhoods Programs			<u>211,482</u>

Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project	16.580	1999-DD-BX-0080	504,048
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project	16.580	2004-DD-BX-1422	712,406
Total Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project			<u>1,216,454</u>

Passed Through Office of Emergency Services

Crime Victim Witness Assistance - Victim Witness Center	16.575	VW 04230540	112,960
Special Emphasis Victim Witness Program	16.575	SE 04060540	110,000
Elder Abuse Advocacy and Outreach Program	16.575	EA 03040540	1,907
Elder Abuse Advocacy and Outreach Program	16.575	EA 04070540	34,093
Elder Abuse Advocacy and Outreach Program (Byrne Formula Grant)	16.579	EA 03040540	7,547
Elder Abuse Advocacy and Outreach Program (Byrne Formula Grant)	16.579	EA 04070540	9,975
Crimes Against Peace Officers Program (Byrne Formula Grant)	16.579	VG 03010540	115,055
Anti-Drug Abuse Program/INET (Byrne Formula Grant)	16.579	DC 04170540	447,596
Violence Against Women Formula Grants	16.588	VW 04060540	86,489
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 04050540	111,997
Total Passed Through Office of Emergency Services			<u>1,037,619</u>

Local Law Enforcement Block Grants Program

Local Law Enforcement Block Grants Program	16.592	2004LBBX0601	198,671
Total Local Law Enforcement Block Grants Program			<u>198,671</u>

Grants to Encourage Arrest Policies and Enforcement of Protection Orders

Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2004WEAX0029	130,245
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders			<u>130,245</u>

State Criminal Alien Assistance Program

State Criminal Alien Assistance Program	16.606		502,577
Total State Criminal Alien Assistance Program			<u>502,577</u>

<b>TOTAL DEPARTMENT OF JUSTICE</b>			<u>3,364,009</u>
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The accompanying notes are an integral part of this schedule

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2005**

**DEPARTMENT OF LABOR**

Passed Through State Department of Employment Development

Administration Allocation	All 3	R588762	500,646
Workforce Investment Act - Adult	17.258	R588762	2,617,602
Workforce Investment Act - Adult- Subrecipient	17.258		2,910,219
Workforce Investment Act - Youth	17.259	R588762	387,081
Workforce Investment Act - Youth - Subrecipient	17.259		3,675,851
Workforce Investment Act - Dislocated Worker	17.260	R588762	2,315,402
Workforce Investment Act - Dislocated Worker - Subrecipient	17.260		2,261,286
Total Passed Through State Department of Employment Development			<u>14,668,087</u>

**TOTAL DEPARTMENT OF LABOR**

14,668,087

**DEPARTMENT OF TRANSPORTATION**

Passed Through Office of Traffic Safety

Driving Impaired Prosecution Program (DIPP's)	20.600	AL0583	142,824
Total Passed Through Office of Traffic Safety			<u>142,824</u>

Passed Through State Department of Transportation

Highway Planning and Construction	20.205	Various	1,844,327
Total Passed Through State Department of Transportation			<u>1,844,327</u>

**TOTAL DEPARTMENT OF TRANSPORTATION**

1,987,151

**DEPARTMENT OF GENERAL SERVICES ADMINISTRATION**

Passed Through Office of Secretary of State

Election Reform Payments	39.011	04GR580043	168,736
Total Passed Through Office of Secretary of State			<u>168,736</u>

**TOTAL DEPARTMENT OF GENERAL SERVICES ADMINISTRATION**

168,736

**FEDERAL DEPARTMENT OF EDUCATION**

Passed Through State Department of Alcohol and Drug Abuse Programs

Safe and Drug-Free Schools and Communities State Grants	84.186	N/A	201,279
Total Passed Through State Department of Alcohol and Drug Abuse Programs			<u>201,279</u>

**TOTAL FEDERAL DEPARTMENT OF EDUCATION**

201,279

The accompanying notes are an integral part of this schedule

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

**DEPARTMENT OF HEALTH AND HUMAN SERVICES**

Passed Through State Department of Health Services

Medical Assistance Program (CCS)	93.778	N/A	1,673,083
Medical Assistance Program	93.778	N/A	118,766
Medical Administrative Activities (MAA)	93.778	01-15397	4,405,966
Total Passed Through State Department of Health Services			6,197,815

Other Grants Passed Through State Department of Health Services

Childhood Lead Poisoning Prevention Program (CLPPP)	93.197	02-25086	225,996
Children Health and Disability Prevention (02-Disabilities Prevention)	93.184	N/A	200,816
Immunization Subvention	93.268	03-75863	150,403
Centers for Disease Control and Prevention-Investigations and Technical Assistance - Bio Terrorism Preparedness	93.283	01-16582	916,261
HIV Care Formula Grant - Aids Consortium	93.917	00-91695	158,245
Federal Preventative Health & Human Services Block Grant	93.991	314d	5,775
Total Other Grants Passed Through State Department of Health Services			1,657,496

Passed Through State Department of Social Services

Promoting Safe and Stable Families - Family Preservation and Support Program

Promoting Safe and Stable Families - Family Preservation and Support Program	93.556	N/A	756,477
Total Promoting Safe and Stable Families - Family Preservation and Support Program			756,477

Temporary Assistance for Needy Families (TANF)

Temporary Assistance for Needy Families (TANF)	93.558	N/A	901,431
CalWorks TANF (formerly TANF Child Care Stage 1 - Assistance)	93.558	N/A	31,662,905
TANF - Administration	93.558	N/A	12,789,113
Total Temporary Assistance for Needy Families			45,353,449

Child Support

Child Support Enforcement	93.563	N/A	11,265,971
Child Welfare Services IV-B Administration	93.645	N/A	346,549
Total Child Support			11,612,520

Foster Care

Foster Care - Title IV-E - SB 933 Group Home Visits	93.658	N/A	1,980,182
Foster Care/Child Welfare Services - Assistance	93.658	N/A	8,406,182
Foster Care/Child Welfare Services - Admin	93.658	N/A	5,797,622
Foster Care - Admin	93.658	N/A	493,191
Total Foster Care			16,677,177

Adoption Assistance

Adoption Assistance - Assistance	93.659	N/A	4,471,523
Adoption Assistance - Administration	93.659	N/A	419,112
Total Adoption Assistance			4,890,635

Child Care Stage One

Child Care Stage One (02-Social Services Block Grant)	93.667	N/A	3,922,397
Total Child Care Stage One			3,922,397

Chafee Foster Care Independent Living

Chafee Foster Care Independent Living	93.674	CF-93674	738,805
Total Chafee Foster Care Independent Living			738,805

Total Passed Through State Department of Social Services

83,951,460

The accompanying notes are an integral part of this schedule

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

**DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)**

Passed Through State Maternal and Child Health Branch

Maternal & Child Health	93.994	200354	650,459
Adolescent Family Life Program (AFLP)	93.995	200454	589,375
Adolescent Sibling Pregnancy Prevention Program (ASPPP)	93.995	200454	59,892
Total Passed Through State Maternal and Child Health Branch			1,299,726

Passed Through State Department of Mental Health Services

Projects for Assistance in Transition from Homelessness (PATH)			
McKinney Grant	93.150	MH 1779	93,163
Mental Health Medi-Cal Admin/Quality Assurance	93.778	03-73063-000	185,402
Substance Abuse Prevention & Treatment	93.959		2,187,896
Total Passed Through State Department of Mental Health Services			2,466,461

Passed Through State Department of Alcohol and Drug Programs

Substance Abuse and Mental Health Services Administration (SAMHSA)	93.958		840,828
Total Passed Through State Department of Alcohol and Drug Programs			840,828

**TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES**

96,413,786

**DEPARTMENT OF HOMELAND SECURITY**

Passed Through State of California Office of Emergency Services

Emergency Management Performance Grants	97.042	EMS-2119, EMS-1097	1,172,664
Total Passed Through State of California Office of Emergency Services			1,172,664

Direct Federal Program

Assistance to Firefighters Grant Program	97.044	EMW-2003-FG-06863	601
Total Direct Federal Program			601

**TOTAL DEPARTMENT OF HOMELAND SECURITY**

1,173,265

**TOTAL FEDERAL AWARDS**

\$ 190,997,169



**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

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**NOTE 1 - GENERAL**

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all of the federal award programs of the County of Tulare, California (County) for the fiscal year ended June 30, 2005. 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**

Consistent with the County's method of filing federal financial reports, the accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting. Differences, if any, between the schedule and the governmental funds financial statements (presented on a modified accrual basis of accounting) are not material, except for the receipts and expenditures reported for the Food Stamps Program (CFDA No. 10.551). In accordance with Governmental Accounting Standards Board Statement No. 24, *Accounting and Financial Reporting for Certain Grants and Other Financial Assistance*, the County does not account for such transactions in its basic financial statements.

**NOTE 3 - RELATIONSHIP TO FEDERAL FINANCIAL REPORTS**

Information reported in the accompanying Schedule of Expenditures of Federal Awards is in substantial agreement with the information reported in the related federal financial reports for the major federal programs.

**NOTE 4 - OUTSTANDING LOANS OF FEDERAL FUNDS AT JUNE 30, 2005**

The following schedule presents the amount of outstanding loans by CFDA No.:

<u>CFDA No.</u>	<u>Federal Grantor</u>	<u>County Department Administering Loans</u>	<u>Outstanding Balance at June 30, 2005</u>
14.228	HUD	Resource Management Agency	\$ 4,687,497
14.239	HUD	Resource Management Agency	5,432,106
			<u>\$ 10,119,603</u>

**NOTE 5 - AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2005, amounts provided to subrecipients from each federal program are identified separately in the Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

**NOTE 6 - STATE OFFICE OF CRIMINAL JUSTICE PLANNING (OCJP), OFFICE OF EMERGENCY SERVICES (OES), AND BOARD OF CORRECTIONS (BOC) DISCLOSURE**

The following is the required disclosure of the detail of expenditures for OCJP, OES, and BOC grants for the year ended June 30, 2005. The following also represents OCJP, OES, and BOC grants with state and federal participation, including County matching requirements.

	Grant Award Number	Budget	Expenditures Claimed	Federal Award/ Match	County Match	State Award/ Match
<b>ANTI-DRUG ABUSE PROGRAM</b>						
(Federal CFDA # 16.579)						
Grant Period July 1, 2004 - June 30, 2005						
OES						
DC04170540						
Revenues		\$ 454,161		\$ 447,596	\$ -	\$ -
Expenditures:						
Personal Services		291,229	291,229	291,229	-	-
Operating Expenses		119,185	112,833	112,833	-	-
Equipment		43,747	43,534	43,534	-	-
Total Expenditures		<u>\$ 454,161</u>	<u>\$ 447,596</u>	<u>\$ 447,596</u>	<u>\$ -</u>	<u>\$ -</u>
<b>CRIMES AGAINST PEACE OFFICERS</b>						
(Federal CFDA # 16.579)						
Grant Period Oct. 1, 2003 - Sept. 30, 2004						
OES						
VG03010540						
Revenues		\$ 150,000		\$ 20,692	\$ -	\$ -
Expenditures:						
Personal Services		119,498	20,692	20,692	-	-
Operating Expenses		26,892	-	-	-	-
Equipment		3,610	-	-	-	-
Total Expenditures		<u>\$ 150,000</u>	<u>\$ 20,692</u>	<u>\$ 20,692</u>	<u>\$ -</u>	<u>\$ -</u>
<b>ELDER ABUSE ADVOCACY &amp; OUTREACH</b>						
(Federal CFDA # 16.575 - 20% match and 16.579)						
Grant Period Oct. 1, 2003 - Sept. 30, 2004						
OES						
EA03040540						
Revenues		\$ 67,792		\$ 9,454	\$ 477	\$ -
Expenditures:						
Personal Services		50,832	8,866	8,440	426	-
Operating Expenses		16,960	1,065	1,014	51	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 67,792</u>	<u>\$ 9,931</u>	<u>\$ 9,454</u>	<u>\$ 477</u>	<u>\$ -</u>
<b>ELDER ABUSE ADVOCACY &amp; OUTREACH</b>						
(Federal CFDA # 16.575 - 20% match and 16.579)						
Grant Period Oct. 1, 2004 - Sept. 30, 2005						
OES						
EA04070540						
Revenues		\$ 76,378		\$ 44,068	\$ 8,524	\$ -
Expenditures:						
Personal Services		56,656	41,331	34,632	6,699	-
Operating Expenses		19,722	11,261	9,436	1,825	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 76,378</u>	<u>\$ 52,592</u>	<u>\$ 44,068</u>	<u>\$ 8,524</u>	<u>\$ -</u>
<b>JOINT COMMUNITY-BASED PROBATION/POLICE/COURT</b>						
(Federal CFDA # 16.523 - 10% match)						
Grant Period July 1, 2004 - June 30, 2005						
BOC						
BDC-174-04						
Revenues		\$ 74,401		\$ 66,961	\$ 7,440	\$ -
Expenditures:						
Salaries & Benefits		62,563	62,563	56,563	6,000	-
Services & Supplies		5,142	5,142	3,702	1,440	-
Administrative Overhead		6,696	6,696	6,696	-	-
Total Expenditures		<u>\$ 74,401</u>	<u>\$ 74,401</u>	<u>\$ 66,961</u>	<u>\$ 7,440</u>	<u>\$ -</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

	Grant Award Number	Budget	Expenditures Claimed	Federal Award/ Match	County Match	State Award/ Match
<b>PROVIDING CHOICES FOR POSITIVE LIFESTYLE CHANGES</b>						
(Federal CFDA#16.593 - 25% match)						
Grant Period Oct. 1, 2004 - Sept. 30, 2005						
Revenues		\$ 156,800		\$ 90,947	\$ 30,316	\$ -
Expenditures:						
Personal Services		15,823	8,938	6,703	2,235	-
Operating Expenses		140,977	112,325	84,244	28,081	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 156,800</u>	<u>\$ 121,263</u>	<u>\$ 90,947</u>	<u>\$ 30,316</u>	<u>\$ -</u>
<b>SPECIAL EMPHASIS VICTIM ASSISTANCE</b>						
(Federal CFDA # 16.575 - 20% match)						
Grant Period July 1, 2004 - June 30, 2005						
Revenues		\$ 137,500		\$ 110,000	\$ 27,501	\$ -
Expenditures:						
Personal Services		132,581	132,582	106,065	26,517	-
Operating Expenses		4,919	4,919	3,935	984	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 137,500</u>	<u>\$ 137,501</u>	<u>\$ 110,000</u>	<u>\$ 27,501</u>	<u>\$ -</u>
<b>VICTIM WITNESS ASSISTANCE</b>						
(Federal CFDA # 16.575)						
Grant Period July 1, 2004 - June 30, 2005						
Revenues		\$ 277,465		\$ 112,960	\$ -	\$ 138,058
Expenditures:						
Personal Services		261,174	237,705	106,968	-	130,737
Operating Expenses		16,291	13,313	5,992	-	7,321
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 277,465</u>	<u>\$ 251,018</u>	<u>\$ 112,960</u>	<u>\$ -</u>	<u>\$ 138,058</u>
<b>VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION</b>						
(Federal CFDA # 16.588 - 25% match)						
Grant Period July 1, 2004 - June 30, 2005						
Revenues		\$ 115,318		\$ 86,489	\$ 28,829	\$ -
Expenditures:						
Personal Services		115,318	115,318	86,489	28,829	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 115,318</u>	<u>\$ 115,318</u>	<u>\$ 86,489</u>	<u>\$ 28,829</u>	<u>\$ -</u>
<b>CALIFORNIA MULTI JURISDICTIONAL METH ENFORCEMENT</b>						
Grant Period Sept. 1, 2001 - Oct. 31, 2004						
Revenues		\$ 3,483,937		\$ -	\$ -	\$ 8,892
Expenditures:						
Personal Services		1,708,330	8,892	-	-	8,892
Operating Expenses		572,285	-	-	-	-
Equipment		1,203,322	-	-	-	-
Total Expenditures		<u>\$ 3,483,937</u>	<u>\$ 8,892</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 8,892</u>
<b>CALIFORNIA MULTI JURISDICTIONAL METH ENFORCEMENT</b>						
Grant Period July 1, 2004 - June 30, 2005						
Revenues		\$ 689,074		\$ -	\$ -	\$ 689,074
Expenditures:						
Personal Services		646,664	646,664	-	-	646,664
Operating Expenses		42,410	42,410	-	-	42,410
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 689,074</u>	<u>\$ 689,074</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 689,074</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2005**

	Grant Award Number	Budget	Expenditures Claimed	Federal Award/ Match	County Match	State Award/ Match
<b>RURAL CRIME PREVENTION</b>						
OCJP						
Grant Period Feb. 1, 2003 - Dec. 31, 2004						
RU02040540						
Revenues		\$ 1,345,250		\$ -	\$ -	\$ 418,009
Expenditures:						
Personal Services		1,079,137	281,789	-	-	281,789
Operating Expenses		264,977	136,220	-	-	136,220
Equipment		1,136	-	-	-	-
Total Expenditures		<u>\$ 1,345,250</u>	<u>\$ 418,009</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 418,009</u>
<b>RURAL CRIME PREVENTION</b>						
OES						
Grant Period July 1, 2004 - June 30, 2005						
RU04060540						
Revenues		\$ 672,625		\$ -	\$ -	\$ 554,392
Expenditures:						
Personal Services		322,353	305,717	-	-	305,717
Operating Expenses		92,416	53,849	-	-	53,849
Equipment		257,856	194,826	-	-	194,826
Total Expenditures		<u>\$ 672,625</u>	<u>\$ 554,392</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 554,392</u>
<b>SPOUSAL ABUSER PROSECUTION</b>						
DOJ						
(80% State Funding - 20% match)						
Grant Period July 1, 2004 - June 30, 2005						
04SA11C039						
Revenues		\$ 83,154		\$ -	\$ 16,631	\$ 66,523
Expenditures:						
Personal Services		83,154	83,154	-	16,631	66,523
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 83,154</u>	<u>\$ 83,154</u>	<u>\$ -</u>	<u>\$ 16,631</u>	<u>\$ 66,523</u>
<b>VERTICAL PROSECUTION</b>						
OES						
Grant Period July 1, 2004 - June 30, 2005						
VB04020540						
Revenues		\$ 265,597		\$ -	\$ -	\$ 265,597
Expenditures:						
Personal Services		265,597	265,597	-	-	265,597
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 265,597</u>	<u>\$ 265,597</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,597</u>
<b>VICTIM COMPENSATION &amp; GOVERNMENT CLAIMS BOARD</b>						
BOC						
Grant Period July 1, 2004 - June 30, 2005						
BOC-4063						
Revenues		\$ 152,113		\$ -	\$ -	\$ 151,719
Expenditures:						
Personal Services		146,542	146,933	-	-	146,933
Operating Expenses		5,571	4,786	-	-	4,786
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 152,113</u>	<u>\$ 151,719</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 151,719</u>



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## INDEPENDENT AUDITORS' 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

The Honorable Members of the  
Board of Supervisors  
County of Tulare, California

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of Tulare, California (the County), as of and for the year ended June 30, 2005, and have issued our report thereon dated November 21, 2005. 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 in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide an opinion on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be a material weakness.

### 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 grants 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 uses of the audit committee, the Board of Supervisors, the management of county, and the County's federal oversight agency and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*M. Green and Company, LLP*

Visalia, California  
November 21, 2005



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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The Honorable Members of the  
Board of Supervisors  
County of Tulare, California

### Compliance

We have audited the compliance of County of Tulare, California (the County), with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the fiscal year ended June 30, 2005. The County'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's management. Our responsibility is to express an opinion on 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 fiscal year ended June 30, 2005.

### Internal Control over Compliance

The management of the County is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with 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 the internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a reportable condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that

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noncompliance with applicable requirements of laws, regulations, contracts, and grants caused by error or fraud that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

This report is intended solely for the information and use of the audit committee, the Board of Supervisors, the management of county, and the County's federal oversight agency and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

*M. Green and Company, LLP*

Visalia, California  
November 21, 2005



**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2005**

**Section I – Summary of Auditor’s Results**

Financial Statements:

Type of auditor’s report issued:	Unqualified
Internal control over financial reporting:	
<ul style="list-style-type: none"> <li>• Material weaknesses identified?</li> <li>• Reportable conditions identified that are not considered to be material weaknesses?</li> </ul>	<p>No</p> <p>None reported</p>
Noncompliance material to financial statements noted?	No

Federal Awards:

Internal control over major programs:	
<ul style="list-style-type: none"> <li>• Material weaknesses identified?</li> <li>• Reportable conditions identified that are not considered to be material weaknesses?</li> </ul>	<p>No</p> <p>None reported</p>
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?	No
Identification of major programs:	
CFDA #93.667                      Child Care Stage One	
CFDA #93.558                      Temporary Assistance for Needy Families (TANF)	
Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2005

Section II – Financial Statement Findings

None

Section III – Federal Award Findings and Questioned Costs

None