

**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2006  
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# M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

LARRY W. AYERS, C.P.A.

MARLA D. BORGES, C.P.A.

KEVIN M. GREEN, C.P.A.

WM. KENT JENSEN, C.P.A.

KATHLEEN M. LAMPE, C.P.A.

LYNN M. LAMPE, C.P.A.

ALAN S. MOORE, C.P.A.

JUSTIN MORALES, JR., C.P.A.

KENNETH B. NUNES, C.P.A.

GIUSEPPE SCALIA, C.P.A.

KENNETH W. WHITE, JR., C.P.A.

REBECCA AGREDANO, C.P.A.

LYNDA S. ANDERSON, C.P.A.

ELAINE D. REULE, C.P.A.

NATALIE H. SIEGEL, C.P.A.

NANCY R. TUTSCHULTE, C.P.A.

ROBERT L. BANDY, C.P.A.  
*Consultant*

JAMES G. DWYER, C.P.A.  
*Consultant*

DONALD G. GORDON  
*Consultant*

FOREST A. MCQUEEN, C.P.A.  
*Consultant*

CHARLES L. SOUTHARD, C.P.A.  
*Consultant*

KENT A. WOOLLEY, C.P.A.  
*Consultant*

JOSEPH L. GRAY, C.P.A.  
*Independent Consultant*

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, 2006, 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 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 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 opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133, and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, 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  
December 6, 2006

*Dinuba  
Hanford  
Tulare  
Visalia*

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2006**

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2006 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	N/A	\$ 64,549,609
State Administrative Matching Grants for Food Stamp Programs	10.561	N/A	4,497,177
Total Passed Through State Department of Social Services			69,046,786
<u>Passed Through State Department of Education</u>			
School Breakfast and National School Lunch Programs	10.555	54 10546 6054795 01	426,430
Total Passed Through State Department of Education			426,430
<u>Passed Through State Department of Health Services</u>			
Special Supplemental Nutrition Program for Women, Infants and Children	10.557	05-45811	3,202,308
State Administrative Matching Grants for Food Stamp Program	10.561	05-45539	369,464
Total Passed Through State Department of Health Services			3,571,772
<u>Direct Federal Program</u>			
Plant and Animal Disease, Pest Control and Animal Care	10.025	05-8500-0656-CA	312,126
Plant and Animal Disease, Pest Control and Animal Care	10.025	06-8500-0656-CA	273,033
Total Direct Federal Program			585,159
<u>Passed Through State Department of Forestry &amp; Fire Protection</u>			
Cooperative Forestry Assistance	10.664	7CA55247	12,429
Total Passed Through State Department of Forestry & Fire Protection			12,429
<u>Passed through State Department of Agriculture</u>			
Community Facilities Loans and Grants	10.766	04-054-0946000545	37,150
Total Passed through State Department of Agriculture			37,150
<b>TOTAL DEPARTMENT OF AGRICULTURE</b>			73,679,726
<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	02-STBG-1794	88
Community Development Block Grants/State's Program	14.228	03-STBG-1853	20,873
Community Development Block Grants/State's Program	14.228	03-EDBG-909 MICRO	103,058
Community Development Block Grants/State's Program	14.228	03-PTAA-0052	58,943
Community Development Block Grants/State's Program	14.228	04-STBG-1936 WEST SKY	260,245
Community Development Block Grants/State's Program	14.228	04-EDBG-638	6,980
Community Development Block Grants/State's Program	14.228	04-PTAA-0822	9,884
Total Passed Through State Department of Community Planning and Development			460,071
<u>Passed Through HOME Investment Partnerships Program</u>			
HOME Investment Partnerships Program	14.239	03-HOME-0647	149,310
HOME Investment Partnerships Program	14.239	04-HOME-0762	10,772
Total Passed Through HOME Investment Partnerships Program			160,082
<u>Passed Through State Department of Health Services</u>			
Housing Opportunities for Persons with AIDS	14.241	04-35627	50,076
Total Passed Through State Department of Health Services			50,076
<b>TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			670,229

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, 2006**

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2006 Expenditures
<b>DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</b>			
<u>Direct Federal Program</u>			
Payments in Lieu of Taxes (PILT)	15.226		1,489,279
Total Direct Federal Program			<u>1,489,279</u>
<b>TOTAL DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT</b>			<u>1,489,279</u>
 <b>DEPARTMENT OF JUSTICE</b>			
<u>Passed Through Board of Corrections</u>			
Juvenile Accountability Incentive Block Grants	16.523	CSA 174-05	27,289
Total Passed Through Board of Corrections			<u>27,289</u>
<u>Direct Federal Programs</u>			
Protect Safe Neighborhoods Programs:			
Community Prosecution and Project Safe Neighborhoods	16.609	2002-GP-CX-0068	116,354
Community Prosecution and Project Safe Neighborhoods	16.609	2004-PSN-1009	83,219
Total Project Safe Neighborhoods Programs			<u>199,573</u>
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project			
	16.580	2004-DD-BX-1422	28,302
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project			
	16.580	2005-DD-BX-1039	1,321,182
Total Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project			<u>1,349,484</u>
Edward Byrne Memorial Justice Assistance Grant Program - Gang Prevention Specialist/School Liaison Project			
	16.738	2005-DJ-BX-1331	86,159
Total Edward Byrne Memorial Justice Assistance Grant Program - Gang Prevention Specialist/School Liaison Project			<u>86,159</u>
<u>State Criminal Alien Assistance Program</u>			
State Criminal Alien Assistance Program	16.606		402,655
Total State Criminal Alien Assistance Program			<u>402,655</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, 2006**

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2006 Expenditures
<u>Passed Through Office of Emergency Services</u>			
Crime Victim Witness Assistance - Victim Witness Center	16.575	VW 05240540	118,860
Special Emphasis Victim Witness Program	16.575	SE 05070540	105,593
Elder Abuse Advocacy and Outreach Program	16.575	EA 05080540	43,435
Elder Abuse Advocacy and Outreach Program	16.575	EA 04070540	7,971
Total Crime Victim Assistance			275,859
Crimes Against Peace Officers Program (Byrne Formula Grant)	16.579	-	28,603
Edward Byrne Memorial Justice Assistance Grant Program	16.738	DC 05180540	334,977
Total Edward Byrne Memorial Formula Grant Program			363,580
Violence Against Women Formula Grants	16.588	VV 04060540	43,245
Violence Against Women Formula Grants	16.588	VV 05010540	52,500
Total Violence Against Women Formula Grants			95,745
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 04050540	23,865
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 05060540	34,942
Total Residential Substance Abuse Treatment for State Prisoners			58,807
Total Passed Through Office of Emergency Services			793,991
<u>Grants to Encourage Arrest Policies and Enforcement of Protection Orders</u>			
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2004-WE-AX-0029	224,033
Total Grants to Encourage Arrest Policies and Enforcement of Protection Orders			224,033
<b>TOTAL DEPARTMENT OF JUSTICE</b>			3,083,184
<b>DEPARTMENT OF LABOR</b>			
<u>Passed Through State Department of Employment Development</u>			
Workforce Investment Act - Adult Program	17.258	R692513	2,493,490
Workforce Investment Act - Adult Program - Subrecipient	17.258		2,687,476
Workforce Investment Act - Youth Activities	17.259	R692513	1,845,805
Workforce Investment Act - Youth Activities - Subrecipient	17.259		3,936,234
Workforce Investment Act - Dislocated Workers	17.260	R692513	2,363,047
Workforce Investment Act - Dislocated Workers - Subrecipient	17.260		1,452,353
Total Passed Through State Department of Employment Development			14,778,405
<b>TOTAL DEPARTMENT OF LABOR</b>			14,778,405
<b>DEPARTMENT OF TRANSPORTATION</b>			
<u>Passed Through Office of Traffic Safety</u>			
State and Community Highway Safety	20.600	AL0583	185,429
Total Passed Through Office of Traffic Safety			185,429
<u>Passed Through State Department of Transportation</u>			
Highway Planning and Construction	20.205	Various	1,527,543
Total Passed Through State Department of Transportation			1,527,543
<b>TOTAL DEPARTMENT OF TRANSPORTATION</b>			1,712,972

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, 2006**

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2006 Expenditures
<b>FEDERAL DEPARTMENT OF EDUCATION</b>			
<u>Passed Through State Department of Alcohol and Drug Abuse Programs</u>			
Safe and Drug-Free Schools and Communities State Grants	84.186	N/A	201,894
Total Passed Through State Department of Alcohol and Drug Abuse Programs			<u>201,894</u>
<b>TOTAL FEDERAL DEPARTMENT OF EDUCATION</b>			<u>201,894</u>
<b>DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			
<u>Passed Through State Department of Health Services</u>			
Medical Assistance Program (CCS)	93.778	N/A	1,140,164
Medical Administrative Activities (MAA)	93.778	01-15397	5,383,164
Total Medical Outreach			<u>6,523,328</u>
<u>Other Grants Passed Through State Department of Health Services</u>			
Special Programs for the Aging Title III, Part D - Disease Prevention and Health Promotion Services			
Health Promotion Services	93.043	03-75379	20,204
Disabilities Prevention	93.184	N/A	286,726
Childhood Lead Poisoning Prevention Program (CLPPP) - State and Local Childhood Immunization Grants	93.197	05-45180	170,185
Centers for Disease Control and Prevention-Investigations and Technical Assistance - Bio Terrorism Preparedness	93.268	05-46191	108,548
HIV Care Formula Grants	93.283	01-16582	1,185,530
Total Other Grants Passed Through State Department of Health Services	93.917	00-91695	<u>173,145</u>
			<u>1,944,338</u>
<u>Passed Through State Department of Social Services</u>			
Promoting Safe and Stable Families - Family Preservation and Support Program:			
Promoting Safe and Stable Families - Family Preservation and Support Program	93.556	N/A	572,786
Total Promoting Safe and Stable Families - Family Preservation and Support Program			<u>572,786</u>
Temporary Assistance for Needy Families (TANF):			
Temporary Assistance for Needy Families (TANF)	93.558	N/A	33,060,512
TANF - Administration	93.558	N/A	11,320,926
Total Temporary Assistance for Needy Families			<u>44,381,438</u>
Medical Assistance Program:			
Medical Assistance Program	93.778	N/A	162,600
Total Medical Assistance Program			<u>162,600</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, 2006**

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2006 Expenditures
Child Support:			
Child Support Enforcement	93.563	N/A	10,857,417
Child Welfare Services IV-B Administration	93.645	N/A	405,233
Total Child Support			<u>11,262,650</u>
Foster Care:			
Foster Care - Title IV-E - SB 933 Group Home Visits	93.658	N/A	2,086,263
Foster Care/Child Welfare Services - Assistance	93.658	N/A	9,086,399
Foster Care/Child Welfare Services - Admin	93.658	N/A	5,522,823
Foster Care - Admin	93.658	N/A	511,488
Total Foster Care			<u>17,206,973</u>
Adoption Assistance:			
Adoption Assistance - Assistance	93.659	N/A	4,716,707
Adoption Assistance - Administration	93.659	N/A	362,518
Total Adoption Assistance			<u>5,079,225</u>
Social Services Block Grant:			
Social Services Block Grant	93.667	N/A	4,272,691
Total Social Services Block Grant			<u>4,272,691</u>
Chafee Foster Care Independent Living:			
Chafee Foster Care Independent Living	93.674	CF-93674	442,726
Total Chafee Foster Care Independent Living			<u>442,726</u>
Total Passed Through State Department of Social Services			<u>83,381,089</u>
<u>Passed Through State Maternal and Child Health Branch</u>			
Maternal & Child Health Services Block Grant to the States	93.994	200354	657,515
Adolescent Family Life Demonstration Projects	93.995	200454	481,966
Total Passed Through State Maternal and Child Health Branch			<u>1,139,481</u>
<u>Passed Through State Department of Mental Health Services</u>			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	MH 1779	143,404
Mental Health Medi-Cal Admin/Quality Assurance	93.778	03-73063-000	206,095
Block Grants for Prevention and Treatment of Substance Abuse	93.959	N/A	2,482,822
Total Passed Through State Department of Mental Health Services			<u>2,832,321</u>
<u>Passed Through State Department of Alcohol and Drug Programs</u>			
Block Grants for Community Mental Health Services	93.958		875,170
Total Passed Through State Department of Alcohol and Drug Programs			<u>875,170</u>
<b>TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<u>96,695,727</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, 2006**

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2006 Expenditures
<b>DEPARTMENT OF HOMELAND SECURITY</b>			
<u>Passed Through State of California Office of Emergency Services</u>			
Homeland Security Program:			
State Homeland Security Program Part II	97.073	2003MU-T3-0035	748,649
Total Homeland Security Program			<u>748,649</u>
2004 Homeland Security Program:			
Citizen Corps	97.053	2004GE-T4-0045	7,699
State Homeland Security Program	97.073	2004GE-T4-0045	573,770
Law Enforcement Terrorism Prevention Program	97.074	2004GE-T4-0045	103,325
Total 2004 Homeland Security Grant Program			<u>684,794</u>
2005 Homeland Security Program:			
State Homeland Security Program	97.073	2005GE-T5-0015	165,807
Law Enforcement Terrorism Prevention Program	97.074	2005GE-T5-0015	72,890
Total 2005 Homeland Security Grant Program			<u>238,697</u>
Emergency Management Performance Grants:			
Emergency Management Performance Grants	97.042	2003-302	62,278
Total Emergency Management Performance Grants			<u>62,278</u>
Total Passed Through State of California Office of Emergency Services			<u>1,734,418</u>
<u>Direct Federal Program</u>			
Assistance to Firefighters Grant Program	97.044	EMW-2003-FG-06863	209,720
Total Direct Federal Program			<u>209,720</u>
<b>TOTAL DEPARTMENT OF HOMELAND SECURITY</b>			<u>1,944,138</u>
<b>ELECTIONS ASSISTANCE COMMISSION</b>			
<u>Passed Through Secretary of State</u>			
Help America Vote Act Requirements Payments	90.401	05GR301054	1,612,434
Total Help America Vote Act Requirements Payments			<u>1,612,434</u>
<b>TOTAL ELECTIONS ASSISTANCE COMMISSION</b>			<u>1,612,434</u>
<b>TOTAL FEDERAL AWARDS</b>			<u><u>\$195,867,988</u></u>

The accompanying notes are an integral part of this schedule.

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

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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 (the County) for the fiscal year ended June 30, 2006. 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 AS OF JUNE 30, 2006**

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

CFDA No.	Federal Grantor	County Department Administering Loans	Outstanding Balance at June 30, 2006
14.228	HUD	Resource Management Agency	\$ 4,673,489
14.239	HUD	Resource Management Agency	<u>6,034,612</u>
			<u><u>\$ 10,708,101</u></u>

**NOTE 5 - AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2006, 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, 2006**

**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, 2006. The following also represents OCJP, OES, and BOC grants with state and federal participation, including County matching requirements.

	<u>Grant Award Number</u>	<u>Budget</u>	<u>Expenditures Claimed</u>	<u>Federal Award/ Match</u>	<u>County Match</u>	<u>State Award/ Match</u>
ANTI-DRUG ABUSE PROGRAM (Federal CFDA # 16.738) Grant Period July 1, 2005 - June 30, 2006	OES DC05180540					
Revenues		\$ 334,977		\$ 334,977	\$ -	\$ -
Expenditures:						
Personal Services		225,265	225,265	225,265	-	-
Operating Expenses		109,712	109,712	109,712	-	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 334,977</u>	<u>\$ 334,977</u>	<u>\$ 334,977</u>	<u>\$ -</u>	<u>\$ -</u>
ELDER ABUSE ADVOCACY & OUTREACH (Federal CFDA # 16.575 - 20% match and 16.579) Grant Period October 1, 2004 - September 30, 2005	OES EA04070540					
Revenues		\$ 76,378		\$ 7,971	\$ 1,542	\$ -
Expenditures:						
Personal Services		56,656	9,467	7,932	1,535	-
Operating Expenses		19,722	46	39	7	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 76,378</u>	<u>\$ 9,513</u>	<u>\$ 7,971</u>	<u>\$ 1,542</u>	<u>\$ -</u>
ELDER ABUSE ADVOCACY & OUTREACH (Federal CFDA # 16.575 - 20% match) Grant Period October 1, 2005 - September 30, 2006	OES EA05080540					
Revenues		\$ 80,000		\$ 43,435	\$ 10,858	\$ -
Expenditures:						
Personal Services		61,450	43,861	35,089	8,772	-
Operating Expenses		18,550	10,432	8,346	2,086	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 80,000</u>	<u>\$ 54,293</u>	<u>\$ 43,435</u>	<u>\$ 10,858</u>	<u>\$ -</u>
PROBATION COMMUNITY SUPERVISION AND SUPPORT (Federal CFDA # 16.523 - 10% match) Grant Period July 1, 2005 - June 30, 2006	CSA CSA #174-05					
Revenues		\$ 30,944		\$ 27,289	\$ 3,094	\$ -
Expenditures:						
Salaries & Benefits		29,551	28,990	25,896	3,094	-
Services & Supplies		-	-	-	-	-
Administrative Overhead		1,393	1,393	1,393	-	-
Total Expenditures		<u>\$ 30,944</u>	<u>\$ 30,383</u>	<u>\$ 27,289</u>	<u>\$ 3,094</u>	<u>\$ -</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	Grant Award Number	Budget	Expenditures Claimed	Federal Award/ Match	County Match	State Award/ Match
PROVIDING CHOICES FOR POSITIVE LIFESTYLE CHANGES (Federal CFDA # 16.593 - 25% match) Grant Period October 1, 2004 - September 30, 2005	OES RT04050540					
Revenues		\$ 156,800		\$ 23,865	\$ 7,955	\$ -
Expenditures:						
Personal Services		15,823	1,289	967	322	-
Operating Expenses		140,977	30,531	22,898	7,633	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 156,800</u>	<u>\$ 31,820</u>	<u>\$ 23,865</u>	<u>\$ 7,955</u>	<u>\$ -</u>
PROVIDING CHOICES FOR POSITIVE LIFESTYLE CHANGES (Federal CFDA # 16.593 - 25% match) Grant Period October 1, 2005 - June 30, 2007	OES RT05060540					
Revenues		\$ 49,813		\$ 34,942	\$ 12,453	\$ -
Expenditures:						
Personal Services		6,498	18,951	6,498	12,453	-
Operating Expenses		43,315	28,444	28,444	-	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 49,813</u>	<u>\$ 47,395</u>	<u>\$ 34,942</u>	<u>\$ 12,453</u>	<u>\$ -</u>
SPECIAL EMPHASIS VICTIM ASSISTANCE (Federal CFDA # 16.575 - 20% match) Grant Period July 1, 2005 - June 30, 2006	OES SE05070540					
Revenues		\$ 137,500		\$ -	\$ 26,398	\$ -
Expenditures:						
Personal Services		124,148	120,729	96,583	24,146	-
Operating Expenses		7,952	6,905	5,524	1,381	-
Equipment		5,400	4,356	3,485	871	-
Total Expenditures		<u>\$ 137,500</u>	<u>\$ 131,990</u>	<u>\$ 105,592</u>	<u>\$ 26,398</u>	<u>\$ -</u>
VICTIM WITNESS ASSISTANCE (Federal CFDA # 16.575) Grant Period July 1, 2005 - June 30, 2006	OES VW05240540					
Revenues		\$ 277,465		\$ 118,860	\$ -	\$ 152,402
Expenditures:						
Personal Services		260,141	254,101	118,860	-	135,241
Operating Expenses		17,324	17,161	-	-	17,161
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 277,465</u>	<u>\$ 271,262</u>	<u>\$ 118,860</u>	<u>\$ -</u>	<u>\$ 152,402</u>
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION (Federal CFDA # 16.588 - 25% match) Grant Period July 1, 2004 - December 31, 2005	OES VV04060540					
Revenues		\$ 172,978		\$ 43,245	\$ 14,415	\$ -
Expenditures:						
Personal Services		172,978	57,660	43,245	14,415	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 172,978</u>	<u>\$ 57,660</u>	<u>\$ 43,245</u>	<u>\$ 14,415</u>	<u>\$ -</u>
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION (Federal CFDA # 16.588 - 25% match) Grant Period January 1, 2006 - June 30, 2006	OES VV05010540					
Revenues		\$ 70,000		\$ 52,500	\$ 17,500	\$ -
Expenditures:						
Personal Services		70,000	70,000	52,500	17,500	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 70,000</u>	<u>\$ 70,000</u>	<u>\$ 52,500</u>	<u>\$ 17,500</u>	<u>\$ -</u>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2006**

	Grant Award Number	Budget	Expenditures Claimed	Federal Award/ Match	County Match	State Award/ Match
<b>CALIFORNIA MULTIJURISDICTIONAL METH ENFORCEMENT</b>						
Grant Period July 1, 2005 - June 30, 2006	OES MH05050540					
Revenues		\$ 689,074		\$ -	\$ -	\$ 672,440
Expenditures:						
Personal Services		595,858	579,224	-	-	579,224
Operating Expenses		93,216	93,216	-	-	93,216
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 689,074</u>	<u>\$ 672,440</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 672,440</u>
<b>RURAL CRIME PREVENTION</b>						
Grant Period July 1, 2005 - June 30, 2006	OES RU05070540					
Revenues		\$ 668,600		\$ -	\$ -	\$ 658,631
Expenditures:						
Personal Services		583,330	574,940	-	-	574,940
Operating Expenses		77,376	75,797	-	-	75,797
Equipment		7,894	7,894	-	-	7,894
Total Expenditures		<u>\$ 668,600</u>	<u>\$ 658,631</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 658,631</u>
<b>SPOUSAL ABUSER PROSECUTION</b>						
(80% State Funding - 20% match)	DOJ 05SA12CO39					
Grant Period July 1, 2005 - June 30, 2006						
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 BLOCK PROGRAM</b>						
Grant Period July 1, 2005 - June 30, 2006	OES VB05030540					
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>						
Grant Period July 1, 2005 - June 30, 2007	VCGC VCGC5063					
Revenues		\$ 304,226		\$ -	\$ -	\$ 150,225
Expenditures:						
Personal Services		291,307	146,025	-	-	146,025
Operating Expenses		12,919	4,200	-	-	4,200
Equipment		-	-	-	-	-
Total Expenditures		<u>\$ 304,226</u>	<u>\$ 150,225</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 150,225</u>



# M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

## 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

LARRY W. AYERS, C.P.A.

MARLA D. BORGES, C.P.A.

KEVIN M. GREEN, C.P.A.

WM. KENT JENSEN, C.P.A.

KATHLEEN M. LAMPE, C.P.A.

LYNN M. LAMPE, C.P.A.

ALAN S. MOORE, C.P.A.

JUSTIN MORALES, JR., C.P.A.

KENNETH B. NUNES, C.P.A.

GIUSEPPE SCALIA, C.P.A.

KENNETH W. WHITE, JR., C.P.A.

REBECCA AGREDEANO, C.P.A.

LYNDA S. ANDERSON, C.P.A.

ELAINE D. REULE, C.P.A.

NATALIE H. SIEGEL, C.P.A.

NANCY R. TUTSCHULTE, C.P.A.

ROBERT L. BANDY, C.P.A.  
*Consultant*

JAMES G. DWYER, C.P.A.  
*Consultant*

DONALD G. GORDON  
*Consultant*

FOREST A. MCQUEEN, C.P.A.  
*Consultant*

CHARLES L. SOUTHARD, C.P.A.  
*Consultant*

KENT A. WOOLLEY, C.P.A.  
*Consultant*

JOSEPH L. GRAY, C.P.A.  
*Independent Consultant*

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, 2006, and have issued our report thereon dated December 6, 2006. 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 opinions 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 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 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*.

*Dinuba  
Hanford  
Tulare  
Visalia*

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  
March 21, 2007



# M. Green and Company LLP

CERTIFIED PUBLIC ACCOUNTANTS

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

LARRY W. AYERS, C.P.A.

MARLA D. BORGES, C.P.A.

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*Consultant*

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*Consultant*

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*Consultant*

JOSEPH L. GRAY, C.P.A.  
*Independent Consultant*

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

### Compliance

We have audited the compliance of the 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, 2006. 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, 2006.

### 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  
March 21, 2007

**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2006**

**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 #93.658	Foster Care
CFDA #93.563	Child Support Enforcement
CFDA #93.778	Medical Assistance Program
CFDA #10.561	Food Stamps Cluster
CFDA #10.557	Special Supplement Nutrition Program for Women, Infants, and Children

Dollar threshold used to distinguish between Type A and Type B programs:	\$3,000,000
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Auditee qualified as low-risk auditee?	Yes
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**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2006**

**Section II – Financial Statement Findings**

None

**Section III – Federal Award Findings and Questioned Costs**

None