

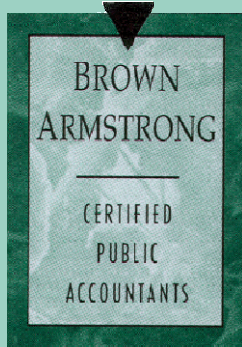
COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2009

**COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2009**

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**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**

To 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, 2009, which collectively comprise the County's basic financial statements and have issued our report thereon dated February 8, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

A control deficiency 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 significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the County's ability to initiate, authorize, record, process, or report financial data reliably in accordance with generally accepted accounting principles such that there is more than a remote likelihood that a misstatement of the County's financial statements that is more than inconsequential will not be prevented or detected by the County's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the County's internal control.

Our consideration of the internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in the internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses as defined above.

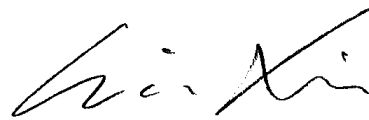
Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of County of Tulare in a separate letter dated February 8, 2010.

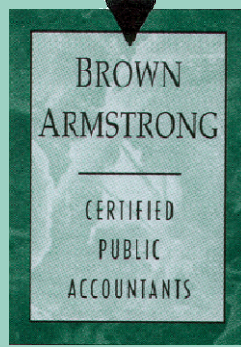
This report is intended solely for the information and use of management, the audit committee, Board of Supervisors, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



Bakersfield, California
February 8, 2010

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**AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE
TO EACH MAJOR PROGRAM, INTERNAL CONTROL OVER
COMPLIANCE AND ON THE SCHEDULE OF EXPENDITURES OF
FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133**

To the Honorable County Council of
The County of Tulare, California

Compliance

We have audited the compliance of the County of Tulare 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 year ended June 30, 2009. The County of Tulare'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 Tulare's management. Our responsibility is to express an opinion on the County of Tulare'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 Tulare'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 of Tulare's compliance with those requirements.

In our opinion, the County of Tulare complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

Internal Control Over Compliance

The management of the County of Tulare 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 of Tulare'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 our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Tulare's internal control over compliance.

A *control deficiency* in an entity's internal control over compliance 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 noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A *material weakness* is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

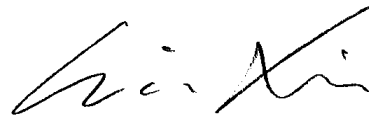
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Tulare, as of and for the year ended June 30, 2009, and have issued our report thereon dated February 8, 2010. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County of Tulare's basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

This report is intended solely for the information and use of the audit committee, the Board of Supervisors, the management of the County, 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.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION



Bakersfield, California
February 8, 2010

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2009

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2009 Expenditures
DEPARTMENT OF AGRICULTURE			
<u>Plant and Animal Disease, Pest Control, and Animal Care</u>			
Plant and Animal Disease, Pest Control and Animal Care	10.025	08-8500-0656-CA	\$ 539,923
<u>Passed Through State Department of Education</u>			
School Breakfast Program & National School Lunch Program	10.555	54 10546 6054795 01	542,912
<u>Passed Through State Department of Health Services</u>			
Special Supplemental Nutrition Program for Women, Infants and Children (WIC)	10.557*	08-85433	4,081,742
State Administrative Matching Grants for Food Stamp Program	10.561*	08-85161	259,428
Total Passed Through State Department of Health Services			4,341,170
<u>Passed Through State Department of Social Services</u>			
<u>Food Stamps Cluster:</u>			
Food Stamps	10.551*	N/A	113,127,308
State Administrative Matching Grants for Food Stamp Program	10.561*	N/A	7,736,509
Total Passed Through State Department of Social Services			120,863,817
<u>Passed Through State Department of Forestry & Fire Protection</u>			
Cooperative Forestry Assistance	10.766		46,926
TOTAL DEPARTMENT OF AGRICULTURE			126,334,748
DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			
<u>Passed Through State Department of Community Planning and Development</u>			
Community Development Block Grants/State's Program	14.228	07-CDBG FREEZE-2980	189,502
Community Development Block Grants/State's Program	14.228	06- STBG 2559	33,914
Community Development Block Grants/State's Program	14.228	07-EDEF-3721	5,714
Community Development Block Grants/State's Program	14.228	05-WFH-160	31,978
Community Development Block Grants/State's Program	14.228	08-STBG-GEN	34,550
Community Development Block Grants/State's Program	14.228	07-WFH 246	32,330
Community Development Block Grants/State's Program	14.228	05-EDBG-1976	246,583
Community Development Block Grants/State's Program	14.228	05-STBG-1563	156,105
Community Development Block Grants/State's Program	14.228	06-STBG-2598	74,881
Community Development Block Grants/State's Program	14.228	06-EDBG-2561	66,100
Community Development Block Grants/State's Program	14.228	08-EDBG-ED	442
Total Passed Through State Department of Community Planning and Development			872,099
<u>Passed Through State Department of Community Planning and Development</u>			
HOME Investment Partnerships Program	14.239	07-HOME-3083	286,148
HOME Investment Partnerships Program	14.239	06-HOME-2364	475,260
Total HOME Investment Partnerships Program			761,408
<u>Passed through State Department of Health Services</u>			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	07-65544	69,135
TOTAL DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			1,702,642

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2009

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2009 Expenditures
DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT			
<u>Direct Federal Program</u>			
Payments in Lieu of Taxes (PILT)	15.226	N/A	2,568,268
TOTAL DEPARTMENT OF THE INTERIOR, BUREAU OF LAND MANAGEMENT			2,568,268
DEPARTMENT OF JUSTICE			
<u>Passed through Board of Corrections</u>			
Juvenile Accountability Incentive Block Grants	16.523	BDC 174-08	24,146
Total Passed Through Board of Corrections			24,146
<u>Passed through Office of Emergency Services</u>			
Victim Witness Assistance Program	16.575	VW 07260540	102,646
Special Emphasis Victim Witness Program	16.575	SE 08090540	93,500
Elder Abuse Advocacy & Outreach Program	16.575	EA 07100540	10,549
Elder Abuse Advocacy & Outreach Program (Byrne Formula Grant)	16.579	EA 08110540	42,290
Violence Against Women Formula Grants	16.588	VV08030540	105,000
Rural Domestic Violence, Dating Violence, Sexual Assault, Stalking and Child Abuse Enforcement Assistance Program	16.589	2007-WR-AX-0069	246,188
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 07070540	145,152
Community Capacity Development Weed & Seed	16.595	2007-WS-Q7-0262	70,606
Community Capacity Development Weed & Seed	16.595	2008-WS-QX-0002	57,972
Inter Agency Narcotics Enforcement Team	16.738	DC08210540	255,084
Total Passed Through Office of Emergency Service			1,128,987
<u>Direct Federal Programs</u>			
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program - Action Project	16.580	2008-DD-BX-0425	277,182
Grants to Encourage Arrest Policies and Enforcement of Protection Orders	16.590	2004-WE-AX-0029	211,610
Public Safety Partnership and Community Policing Grants	16.710	2006CKWX0584	22,222
Cops Methamphetamine Initiative Grant	16.710	2007CKWX0314	202,534
Gang Resistance Education and Training	16.737	2007-JV-FX-0147	86,629
Gang Resistance Education and Training	16.737	2008-JV-FX-0023	52,412
Edward Byrne Memorial Justice Assistance Grants Program - Gang Prevention Specialist/School Liaison Project	16.738	2007-DJ-BX-0587	36,061
Edward Byrne Memorial Justice Assistance Grants Program - Gang Prevention Specialist/School Liaison Project	16.738	2008-DJ-BX-0342	34,245
Region V Anti-Gang Network	16.580	RA07 01 0540	144,724
Program/Office for Victims of Crime NCVRW CAP	16.582	NCVRW CAP	4,990
Total Direct Federal Programs			1,072,609
TOTAL DEPARTMENT OF JUSTICE			2,225,742

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2009

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2009 Expenditures
DEPARTMENT OF LABOR			
<u>Passed through State Department of Employment Development</u>			
Workforce Investment Act - Adult Program	17.258*	R970575	3,816,411
ARRA - Workforce Investment Act - Youth Activities	17.259*	R970575	1,270,744
Workforce Investment Act - Youth Activities	17.259*	R970575	3,098,039
Workforce Investment Act - Dislocated Workers	17.260*	R970575	2,021,954
Total Passed Through State Department of Employment Development			<u>10,207,148</u>
TOTAL DEPARTMENT OF LABOR			<u>10,207,148</u>
DEPARTMENT OF TRANSPORTATION			
<u>Passed through State Department of Transportation</u>			
Highway Planning and Construction	20.205	Various	759,220
Airport Improvement Program	20.106	3-06-2066-03	111,221
Airport Improvement Program	20.106	3-06-2066-02	1,661,706
CMAQ	20.205	06-9275965L	931,664
CMAQ	20.205	06-927577	133,097
CMAQ	20.205	06-927538L	28,736
Transportation Equity Act for the 21st Century	20.200	06-4C2134L	54,756
<u>Passed through Office of Traffic Safety</u>			
State and Community Highway Safety	20.600	AL0699	62,740
TOTAL DEPARTMENT OF TRANSPORTATION			<u>3,743,140</u>
DEPARTMENT OF EDUCATION			
<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	222,025
TOTAL DEPARTMENT OF EDUCATION			<u>222,025</u>
DEPARTMENT OF HEALTH AND HUMAN SERVICES			
<u>Passed through State Department of Health Services</u>			
Foster Care - Title IV-E	93.658*	N/A	1,769,198
Medical Assistance Program (formerly CCS)	93.778*	N/A	1,497,262
Medical Administrative Activities (MAA)	93.778*	01-15397	3,710,711
Medical Administrative Activities (MAA)	93.778*	14132.47	378,669
Targeted Case Management (TCM)	93.778*	14132.44	64,054
Disabilities Prevention	93.184	N/A	360,905
Childhood Lead Poisoning Prevention Projects-State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	05-45180	56,503
Immunization Sub-Prevention Grants	93.268	08-85332	120,937
Centers for Disease Control and Prevention-Investigations and Technical Assistance	93.283	23896	1,382,983
HIV Care Formula Grants	93.917	06-55779	151,900
Promoting Safe and Stable Families	93.556	CFL08/09-04	648,434
Total Other Grants Passed Through State Department of Health Services			<u>10,141,556</u>
<u>Passed through State Maternal and Child Health Branch</u>			
Maternal & Child Health Services Block Grant to the States	93.994	200854	619,216
Adolescent Family Life-Demonstration Projects	93.995	200854	580,925
Total Passed Through State Maternal and Child Health Branch			<u>1,200,141</u>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2009

Federal Grantor/Program Title	Federal CFDA No.	Grantor's Number	June 30, 2009 Expenditures
DEPARTMENT OF HEALTH AND HUMAN SERVICES (continued)			
<u>Passed through State Department of Mental Health Services</u>			
Projects for Assistance in Transition from Homelessness	93.150	N/A	138,035
Medical Assistance Program	93.778*	06-76063-00	253,167
Block Grants for Community Mental Health Services (SAMHSA)	93.958	N/A	862,043
Block Grants for Prevention & Treatment of Substance Abuse (SAPT)	93.959	N/A	<u>1,844,766</u>
Total Passed through State Department of Mental Health Services			<u>3,098,011</u>
<u>Passed through State Department of Social Services</u>			
Temporary Assistance for Needy Families (TANF)	93.558	N/A	41,093,828
TANF - Administration	93.558	N/A	16,133,789
Child Support Enforcement	93.563*	N/A	9,576,850
ARRA - Child Support Enforcement	93.563*	N/A	1,416,170
Child Welfare Services-State Grants IV B	93.645	N/A	409,464
Foster Care Title IV-E	93.658*	N/A	6,262,614
ARRA - Foster Care Title IV-E	93.658*	N/A	302,138
Foster Care/Child Welfare Services - Assistance	93.658*	N/A	4,619,325
Foster Care - Administration	93.658*	N/A	680,618
Adoption Assistance - Assistance	93.659	N/A	6,337,059
Adoption Assistance - Administration	93.659	N/A	524,774
Social Services Block Grant	93.667	N/A	5,766,636
Medical Assistance Program	93.778*	N/A	712,025
Chafee Foster Care Independence Program	93.674	CFL 08/09-03	<u>422,770</u>
Total Passed through State Department of Social Services			<u>94,258,060</u>
TOTAL DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>108,697,768</u>
DEPARTMENT OF HOMELAND SECURITY			
<u>Passed through State of California Office of Emergency Services</u>			
State Homeland Security Program (shsp)	97.073	2007-0008	82,584
State Homeland Security Program (Tens)	97.073	2007-0008	186,297
Law Enforcement Terrorism Prevention Programs (letpp)	97.074	2007-008	249,117
FY08 Homeland Program (empg)	97.042	2008-0006	118,271
FY08 Homeland Program (shsp)	97.042	2008-0006	228,415
ACTION Homeland Security Grant Program	97.067	2007-0008 OES ID#107-95003	<u>103,061</u>
Total Passed through State of California Office of Emergency Services			<u>967,745</u>
TOTAL DEPARTMENT OF HOMELAND SECURITY			<u>967,745</u>
ELECTIONS ASSISTANCE COMMISSION			
<u>Passed through Secretary of State</u>			
Help America Vote Act Requirements Payments	90.401	07G30137	<u>6,984</u>
TOTAL ELECTIONS ASSISTANCE COMMISSION			<u>6,984</u>
TOTAL FEDERAL AWARDS			<u>\$ 256,676,210</u>

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2009**

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, 2009. 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.

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 related federal financial reports for the major federal programs.

NOTE 4 – OUTSTANDING LOANS OF FEDERAL FUNDS AS OF JUNE 30, 2009

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, 2009</u>
14.228	CDBG	Resource Management Agency	\$ 5,005,951
14.239	Home	Resource Management Agency	7,715,816
			<u>\$ 12,721,767</u>

NOTE 5 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2009, amounts provided to subrecipients from each federal program are identified in the Schedule of Expenditures of Federal Awards.

NOTE 6 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (OES), CORRECTIONS STANDARD AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE

The following is the required disclosure of the detail of expenditures for OES, CSA, and VCGC grants for the year ended June 30, 2009. The following also represents OES, CSA, and VCGC grants with state and federal participation, including County matching requirements.

	Grant Award Number	Budget	Expenditures		
			Total Claimed	Federal Award/ Match	County Match
CLANDESTINE LAB ENFORCEMENT UNIT					
Grant Period December 1, 2008 - June 30, 2010					
	OES/Cal EMA MH08080540				
Revenues		923,716			4,632
Expenditures:					
Personal Services		648,682	-	-	-
Operating Expenses		138,114	4,632	-	4,632
Equipment		136,920	-	-	-
Total		923,716	4,632	-	4,632
ELDER ABUSE ADVOCACY & OUTREACH					
(Federal CFDA # 16.575 - 20% match)					
Grant Period Oct. 1, 2007 - Sept. 30, 2008					
	OES EA07100540				
Revenues		80,000		10,549	3,791
Expenditures:					
Personal Services		74,556	13,508	9,717	3,791
Operating Expenses		5,444	832	832	-
Equipment		-	-	-	-
Total		80,000	14,340	10,549	3,791
ELDER ABUSE ADVOCACY & OUTREACH					
(Federal CFDA # 16.575 - 20% match)					
Grant Period October 1, 2008 - September 30, 2009					
	OES EA08110540				
Revenues		68,000		42,290	10,573
Expenditures:					
Personal Services		68,000	52,863	42,290	10,573
Operating Expenses		-	-	-	-
Equipment		-	-	-	-
Total		68,000	52,863	42,290	10,573
GANG RESISTANCE AND TRAINING (G.R.E.A.T.) PROJECT					
(Federal CFDA # 16.737 - 10% match)					
	DOJ 2008JVFX0023				
Revenues		202,328		52,412	26,361
Expenditures:					
Personal Services		152,828	67,194	44,783	22,411
Operating Expenses		49,500	11,579	7,629	3,950
Equipment		-	-	-	-
Total		202,328	78,773	52,412	26,361

NOTE 6 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (OES), CORRECTIONS STANDARD AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAMS BOARD (VCGC) DISCLOSURE (Continued)

	Grant Award Number	Budget	Expenditures			
			Total Claimed	Federal Award/ Match	County Match	State Award/ Match
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM						
(Federal CFDA # 16.738)	OES/Cal EMA					
	DC08210540					
Grant Period July 1, 2008 - June 30, 2009						
Revenues		255,084		255,084	-	-
Expenditures:						
Personal Services		-	-	-	-	-
Operating Expenses		255,084	255,084	255,084	-	-
Equipment		-	-	-	-	-
Total		255,084	255,084	255,084	-	-
JUVENILE ACCOUNTABILITY BLOCK GRANT						
(Federal CFDA # 16.523 - 10% match)	CSA					
	CSA #174-09					
Grant Period July 1, 2008 - June 30, 2009						
Revenues		26,829		24,146	2,683	-
Expenditures:						
Salaries & Benefits		25,622	25,622	22,939	2,683	-
Services & Supplies		-	-	-	-	-
Administrative Overhead		1,207	1,207	1,207	-	-
Total		26,829	26,829	24,146	2,683	-
PROVIDING CHOICES FOR POSITIVE LIFESTYLE CHANGES OES						
(Federal CFDA#16.593 - 25% match)	OES					
	RT07070540					
Grant Period October 1, 2007 - September 30, 2009						
Revenues		242,365		145,152	48,384	-
Expenditures:						
Personal Services		14,821	13,563	10,173	3,390	-
Operating Expenses		227,544	179,973	134,979	44,994	-
Equipment		-	-	-	-	-
Total		242,365	193,536	145,152	48,384	-
REGION V ANTI-GANG NETWORK						
	OES					
	RA0701540					
Grant Period May 1, 2008 - December 31, 2009						
Revenues		200,000		144,724	-	-
Expenditures:						
Personal Services		123,368	88,866	88,866	-	-
Operating Expenses		42,358	21,584	21,584	-	-
Equipment		34,274	34,274	34,274	-	-
Total		200,000	144,724	144,724	-	-
RURAL CRIME PREVENTION PROGRAM						
	OES					
	RU07090540					
Grant Period July 1, 2007 - December 31, 2008						
Revenues		685,315		-	-	59,747
Expenditures:						
Personal Services		625,824	58,708	-	-	58,708
Operating Expenses		59,491	1,039	-	-	1,039
Equipment		-	-	-	-	-
Total		685,315	59,747	-	-	59,747

NOTE 6 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (OES), CORRECTIONS STANDARD AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE (Continued)

	<u>Grant Award Number</u>	<u>Budget</u>	<u>Total Claimed</u>	<u>Federal Award/ Match</u>	<u>County Match</u>	<u>State Award/ Match</u>
RURAL CRIME PREVENTION PROGRAM						
Grant Period July 1, 2008 - December 31, 2010	OES RU08100540					
Revenues		<u>1,093,229</u>		<u>-</u>	<u>-</u>	<u>553,662</u>
Expenditures:						
Personal Services		1,019,003	494,726	-	-	494,726
Operating Expenses		74,226	58,936	-	-	58,936
Equipment		-	-	-	-	-
Total		<u>1,093,229</u>	<u>553,662</u>	<u>-</u>	<u>-</u>	<u>553,662</u>
SPECIAL EMPHASIS VICTIM ASSISTANCE						
(Federal CFDA # 16.575 - 20% match)	OES SE08100540					
Grant Period July 1, 2008 - June 30, 2009						
Revenues		<u>116,875</u>		<u>93,500</u>	<u>23,375</u>	<u>-</u>
Expenditures:						
Personal Services		116,875	116,875	93,500	23,375	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>116,875</u>	<u>116,875</u>	<u>93,500</u>	<u>23,375</u>	<u>-</u>
TULARE COUNTY SAFE TEAM						
Grant Period July 1, 2007 to December 31, 2008	OES SF07020540					
Revenues		<u>639,000</u>		<u>-</u>	<u>-</u>	<u>143,102</u>
Expenditures:						
Personal Services		544,099	149,012	-	-	149,012
Operating Expenses		94,901	(5,910)	-	-	(5,910)
Equipment		-	-	-	-	-
Total		<u>639,000</u>	<u>143,102</u>	<u>-</u>	<u>-</u>	<u>143,102</u>
TULARE COUNTY SAFE TEAM						
Grant Period July 1, 2008 to June 30, 2010	OES SF08030540					
Revenues		<u>1,019,373</u>		<u>-</u>	<u>-</u>	<u>446,754</u>
Expenditures:						
Personal Services		886,137	369,987	-	-	369,987
Operating Expenses		133,236	76,767	-	-	76,767
Equipment		-	-	-	-	-
Total		<u>1,019,373</u>	<u>446,754</u>	<u>-</u>	<u>-</u>	<u>446,754</u>
VERTICAL PROSECUTION BLOCK GRANT						
Grant Period July 1, 2008 - June 30, 2010	OES/Cal EMA VB08060540					
Revenues		<u>788,843</u>		<u>-</u>	<u>-</u>	<u>467,846</u>
Expenditures:						
Personal Services		788,843	467,846	-	-	467,846
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		<u>788,843</u>	<u>467,846</u>	<u>-</u>	<u>-</u>	<u>467,846</u>
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD						
Grant Period July 1, 2007 - June 30, 2009	VCGC VCGC7105					
Revenues		<u>152,442</u>		<u>-</u>	<u>-</u>	<u>73,102</u>
Expenditures:						
Personal Services		129,133	64,969	-	-	64,969
Operating Expenses		23,309	8,133	-	-	8,133
Equipment		-	-	-	-	-
Total		<u>152,442</u>	<u>73,102</u>	<u>-</u>	<u>-</u>	<u>73,102</u>

NOTE 6 – CALIFORNIA OFFICE OF EMERGENCY SERVICES (OES), CORRECTIONS STANDARD AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE (Continued)

	Grant Award Number	Budget	Expenditures			
			Total Claimed	Federal Award/ Match	County Match	State Award/ Match
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD						
Grant Period July 1, 2007 - June 30, 2009						
	VCGC					
	VCGC7063					
Revenues		319,438		-	-	171,583
Expenditures:						
Personal Services		311,633	167,048	-	-	167,048
Operating Expenses		7,805	4,535	-	-	4,535
Equipment		-	-	-	-	-
Total		319,438	171,583	-	-	171,583
VICTIM WITNESS ASSISTANCE PROGRAM						
(Federal CFDA # 16.575)						
Grant Period July 1, 2008 - June 30, 2009						
	OES					
	VW08270540					
Revenues		258,730		102,646	-	145,777
Expenditures:						
Personal Services		236,435	232,916	102,646	-	130,270
Operating Expenses		22,295	15,507	-	-	15,507
Equipment		-	-	-	-	-
Total		258,730	248,423	102,646	-	145,777
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION						
(Federal CFDA # 16.588 - 25% match)						
Grant Period July 1, 2008 - June 30, 2009						
	OES					
	VV08040540					
Revenues		140,000		105,000	35,000	-
Expenditures:						
Personal Services		140,000	140,000	105,000	35,000	-
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		140,000	140,000	105,000	35,000	-

**COUNTY OF TULARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2009**

SECTION I – SUMMARY OF AUDIT RESULTS

Financial Statements:

Type of auditor's report issued	Unqualified	
Internal control over financial reporting:		
• Material weakness(es) identified?	___ yes	_x_ no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	_x_ no
Noncompliance material to financial statements noted?	___ yes	_x_ no

Federal Awards:

Internal control over major programs:		
• Material weakness(es) identified?	___ yes	_x_ no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	_x_ no
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 Circular A-133, Section .510(a)?	___ yes	_x_ no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.551/10.557/10.561	Food Stamps Cluster
17.258/17.259/17.260	Workforce Investment Act Cluster, including ARRA Grant
93.563	Child Support Enforcement, including ARRA Grant
93.658	Foster Care Title IV-E, including ARRA Grant
93.778	Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs:	\$ 3,000,000
Auditee qualified as low-risk auditee?	___ yes _x_ no

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

**COUNTY OF TULARE
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
FOR THE YEAR ENDED JUNE 30, 2009**

None.