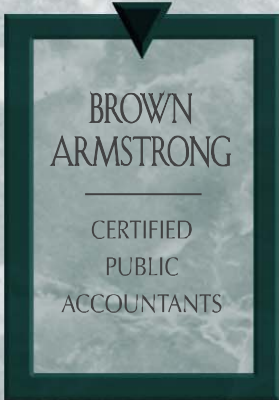


COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2012

**COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2012**

TABLE OF CONTENTS

	<u>Page</u>
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 <i>Government Auditing Standards</i>	1
Independent Auditor's Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program, on Internal Control Over Compliance, and on the Schedule of Expenditures of Federal Awards in Accordance with OMB Circular A-133	3
Schedule of Expenditures of Federal Awards	5
Notes to Schedule of Expenditures of Federal Awards	10
Schedule of Findings and Questioned Costs	16
Status of Prior Year Findings and Questioned Costs	18



BROWN ARMSTRONG
Certified Public Accountants

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

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

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County of Tulare (the County), as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements and have issued our report thereon dated December 19, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected, on a timely basis.

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

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.

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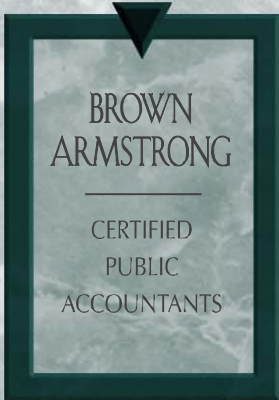
REGISTERED with the Public Company Accounting Oversight Board and MEMBER of the American Institute of Certified Public Accountants

This report is intended solely for the information and use of management, County Board of Supervisors, others within the County, 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

*Brown Armstrong
Accountancy Corporation*

Bakersfield, California
December 19, 2012



BROWN ARMSTRONG

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM, ON INTERNAL CONTROL OVER COMPLIANCE, AND ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS IN ACCORDANCE WITH OMB CIRCULAR A-133

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

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Compliance

We have audited the County of Tulare's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2012. 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 the County's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

In our opinion, the County, complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012.

Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.



A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A *material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

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

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 19, 2012, which contained unqualified opinions on those financial statements. Our audit was performed for the purpose of forming opinions on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended solely for the information and use of management, County Board of Supervisors, others within the County, 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

A handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation". The signature is written in a cursive, flowing style.

Bakersfield, California
March 18, 2013

**COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2012**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>			
Direct Federal Program			
Plant and Animal Disease, Pest Control, and Animal Care	10.025	11-8500-656-CA	\$ 879,840
Passed through State Department of Education			
School Breakfast Program and National School Lunch Program	10.555	54 10546 6054795 01	560,333
Passed through State Department of Health Services			
Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)	10.557*	11-10458	5,045,873
SNAP Cluster:			
Passed through State Department of Social Service			
State Administrative Matching Grants for Food Stamp Program	10.561*	Mandated Program	9,986,939
State Administrative Matching Grants for Food Stamp Program	10.561*	11-10751	109,189
Total SNAP Cluster			10,096,128
TOTAL U.S. DEPARTMENT OF AGRICULTURE			16,582,174
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>			
Passed through State Department of Community Planning and Development			
Community Development Block Grants/Technical Assistance Program	14.227	09-EDEF-6541	1,378
Community Development Block Grants/Technical Assistance Program	14.227	11-PTEC-7642	5,604
Subtotal			6,982
Community Development Block Grants (CDBG) -			
State Administered Small Cities Program Cluster:			
Passed through State Department of Community Planning and Development			
Community Development Block Grants/State's Program	14.228	08-EDBG-EF	46,859
Community Development Block Grants/State's Program	14.228	09-NPS1-Ivanhoe; Cutler; Orosi	1,337,021
Community Development Block Grants/State's Program	14.228	09-STBG-6419	422,214
Community Development Block Grants/State's Program	14.228	NSP 3 B-11-UN-06-007	34,975
Subtotal			1,841,069
Passed through State Department of Health Services			
ARRA Community Development Block Grants/State's Program	14.255	09 STAR 6387	4,492
Total CDBG - State Administered Small Cities Program Cluster			1,845,561
Passed through State Department of Community Planning and Development			
HOME Investment Partnerships Program	14.239*	10-HOME-6344	5,025,613
Passed through State Department of Health Services			
Housing Opportunities for Persons with AIDS (HOPWA)	14.241	10-10149, A01	72,490
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			6,950,646

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2012

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF JUSTICE</u>			
JAG Program Cluster:			
Direct Programs			
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	MS10010540	558,402
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	2008-DJ-BX-0342	11,729
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	DC11240540	233,490
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	2010-DJ-BX-0321	20,192
Edward Byrne Memorial Justice Assistance Grants Program	16.738*	2011-DJ-BX-0011	29,730
Subtotal			<u>853,543</u>
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZG09010540	116,169
ARRA JAG Recovery	16.804*	2009-SB-B9-0677	32,232
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZA 09010540	158,073
ARRA Recovery Act-Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grant to Units of Local Government	16.804*	ZM 09010540	100,971
Justice Assistance Grant (JAG) Program	16.804*	ZO09010540	42,902
Subtotal			<u>450,347</u>
Passed through Office of California Emergency Management Agency (CalEMA) ARRA Evidence-Based Probation Supervision Program	16.803*	ZP09010540	36,795
Total JAG Program Cluster			<u>1,340,685</u>
Passed through Corrections Standard Authority			
Juvenile Accountability Block Grant	16.523	CSA 174-11	43,712
Juvenile Accountability Incentive Block Grants	16.523	CSA 174-09	21,433
Subtotal			<u>65,145</u>
Passed through Office of California Emergency Management Agency (CalEMA)			
Victim Witness Assistance Program	16.575	VW 11300540	128,679
Unserved/Underserved Victim Advocacy and Outreach Program	16.575	UV 11020540	102,725
Subtotal			<u>231,404</u>
Violence Against Women Vertical Prosecution	16.588	11020540	140,509
Rural Domestic Violence, Dating Violence, Sexual Assault, Stalking, and Child Abuse Enforcement Assistance Program	16.589	2010-WR-AX-0013	153,588
The Community - Defined Solutions to Violence Against Women Grant Program	16.590	2009-WE-AX-0015	227,560
Residential Substance Abuse Treatment for State Prisoners	16.593	RT 10020540	200,559
Community Capacity Development Office	16.595	2010-WS-QX-0010	81,612
ARRA Public Safety Partnership and Community Policing Services	16.710*	2009RKWX0168	908,989
TOTAL U.S. DEPARTMENT OF JUSTICE			<u>3,350,051</u>

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2012

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>			
Workforce Investment Act Program Cluster:			
Passed through State Department of Employment Development			
Workforce Investment Act - Adult Program	17.258*	K282513	2,678,339
Workforce Investment Act - Title I Youth Formula	17.259*	K178698	2,100,797
Workforce Investment Act - Title I Youth Formula	17.259*	K282513	1,048,313
Subtotal			3,149,110
Workforce Investment Act	17.277*	K178698	11,748
Workforce Investment Act - Promoters	17.277*	K178698	318,851
ARRA Workforce Investment Act - REI-NEG	17.277*	Not Available	3,463,416
Workforce Investment Act - NEG-OJT	17.277*	K074179	5,768
Workforce Investment Act - NEG-OJT	17.277*	K282513	345,568
Workforce Investment Act - Southern California Severe Storm	17.277*	K282513	179,011
Subtotal			4,324,362
Workforce Investment Act - Dislocated Workers	17.278*	K282513	1,017,484
Workforce Investment Act - Rapid Response	17.278*	K282513	211,438
Workforce Investment Act - 25% Rapid Response	17.278*	K178698	816,203
Subtotal			2,045,125
Total Workforce Investment Act Program Cluster			12,196,936
TOTAL U.S. DEPARTMENT OF LABOR			12,196,936
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>			
Direct Federal Program			
Highway Training and Education	20.215	Not Available	75,212
Federal Highway Administration	20.505	Not Available	938,724
Passed through State Department of Transportation			
Airport Improvement Program	20.106	3-06-2066-05	88,205
Airport Improvement Program	20.106	3-06-2066-04	212,200
Subtotal			300,405
Highway Planning and Construction Program - CMAQ	20.205	SRTS-5946(118)	13,000
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(054)	86,419
Highway Planning and Construction Program - CMAQ	20.205	BRLS-5946(080)	618,882
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(107)	72,391
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(110)	88,366
Highway Planning and Construction Program - CMAQ	20.205	BRLO-5946(111)	81,340
Highway Planning and Construction Program - CMAQ	20.205	HPLUL-5946(122)	422,062
Highway Planning and Construction Program - CMAQ	20.205	HSIPI-5946(093)	372,358
Highway Planning and Construction Program - CMAQ	20.205	RPSTPL-5946(102)	10,522,744
Highway Planning and Construction Program - CMAQ	20.205	RPSTPL-5946(119)	2,996,878
Highway Planning and Construction Program - CMAQ	20.205	HPLUL-5946(105)	555,004
ARRA - Highway Planning and Construction Program - CMAQ	20.205	SA#649972	159,354
Subtotal			15,988,798
Passed through Office of Traffic Safety			
Intensive Probation Supervision for High-Risk Felony Repeat Offenders	20.600	AL1012	52,008
State and Community Highway Safety	20.600	N/A	59,523
Subtotal			111,531
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			17,414,670

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2012

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>			
Passed through State Department of Health Services			
Public Health Emergency Preparedness	93.069	24363	2,033
Public Health Emergency Preparedness	93.069	24362	<u>718,111</u>
Subtotal			<u>720,144</u>
Guardianship Assistance Program	93.090	Not Available	<u>7,752</u>
Disability Prevention	93.184	Not Available	<u>295,851</u>
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	05-45180	<u>62,910</u>
Immunization Grants	93.268	11-10578	<u>145,835</u>
Community Transformation Grant	93.531	Not Available	<u>76,205</u>
Promoting Safe and Stable Families (PSSF)	93.556	CFL11/12-13	570,815
Promoting Safe and Stable Families (PSSF)	93.556	Not Available	<u>602,301</u>
Subtotal			<u>1,173,116</u>
Medical Assistance Program (CCS)	93.778*	Not Available	1,784,334
Medical Administrative Activities (MAA)	93.778*	14132.47	228,089
Targeted Case Management (TCM)	93.778*	14132.44	<u>31,715</u>
Subtotal			<u>2,044,138</u>
National Bioterrorism Hospital Preparedness Program	93.889	24362	<u>327,770</u>
Passed through State Department of Public Health			
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	Not Available	<u>53,364</u>
HIV Care Formula Grants	93.917	10-95302	<u>141,719</u>
Passed through State Maternal and Child Health Branch			
Maternal and Child Health (MCAH)	93.994	201154	<u>589,579</u>
Adolescent Family Life Program	93.995	201154	<u>411,484</u>
Passed through State Department of Mental Health Services			
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	<u>179,945</u>
Block Grants for Community Mental Health Services (SAMHSA)	93.958	Not Available	<u>807,478</u>
Block Grants for Prevention and Treatment of Substance Abuse (SAPT)	93.959*	Not Available	<u>2,009,421</u>

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
YEAR ENDED JUNE 30, 2012

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>			
Passed through State Department of Social Services			
Temporary Assistance for Needy Families (TANF):	93.558*	Not Available	33,185,030
Temporary Assistance for Needy Families (TANF):	93.558*	Not Available	20,600,848
Temporary Assistance for Needy Families (TANF):	93.558*	Not Available	<u>893,114</u>
Subtotal			<u>54,678,992</u>
Child Support Enforcement	93.563	Not Available	8,455,831
Child Support Enforcement	93.563	Not Available	<u>353,789</u>
Subtotal			<u>8,809,620</u>
Child Welfare Services - State Grants IV-B	93.645	Not Available	<u>410,326</u>
Foster Care - Title IV-E	93.658*	Not Available	4,244,118
Foster Care	93.658*	Not Available	228,833
Passed through State Department of Health Services			
Foster Care - Title IV-E	93.658*	Not Available	1,944,607
Foster Care - Licensing FFH	93.658*	Not Available	57,454
Foster Care- Non Child Welfare Services - Allocation	93.658*	Not Available	207,324
Foster Care/Child Welfare Services - TANF	93.658*	Not Available	980,415
Foster Care- SACWIS	93.658*	Not Available	19,962
Foster Care/Child Welfare Services - Title IV-E	93.658*	Not Available	<u>3,897,112</u>
Subtotal			<u>11,579,825</u>
Adoption Assistance - Assistance	93.659	Not Available	6,358,995
Department of Social Services- Adoption	93.659	Not Available	<u>517,345</u>
Subtotal			<u>6,876,340</u>
Department of Social Services- ILP	93.674	Not Available	<u>189,012</u>
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			<u>91,590,826</u>
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>			
Passed through State of California Emergency Management Agency (CalEMA)			
Hazard Mitigation Grant Program (HMGP)	97.039	1731-0054	<u>17,379</u>
Emergency Management Performance Grants	97.042	2011-0048	<u>154,531</u>
Homeland Security Grant Program - FY 09	97.067	2009-0019	393,013
Homeland Security Grant Program - FY 09	97.067	2010-0085	497,493
Homeland Security Grant Program - FY 10	97.067	2011-SS-0077	<u>71,483</u>
Subtotal			<u>961,989</u>
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			<u>1,133,899</u>
TOTAL EXPENDITURES OF FEDERAL AWARDS			<u>\$ 149,219,202</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, 2012**

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, 2012. 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, 2012 AND 2011

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, 2012</u>	<u>Outstanding Balance at June 30, 2011</u>
14.228	CDBG	Resource Management Agency	\$ 5,181,819	\$ 5,131,675
14.239	HOME	Resource Management Agency	8,085,524	8,096,799
			<u>\$ 13,267,343</u>	<u>\$ 13,228,474</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2012

NOTE 5 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The County has provided federal awards to various subrecipients. For the fiscal year ended June 30, 2012, amounts provided to subrecipients from each federal program are as follows:

Name of Program	CFDA No.	Subrecipient	Amount
Community Development Block Grant	14.228	CSET	\$ 53,900
Community Development Block Grant	14.228	Valley	74,661
Community Development Block Grant	14.228	CSET	302,111
Community Development Block Grant	14.228	City of Tulare	140,659
Community Development Block Grant	14.228	City of Porterville	87,004
JAG Recovery	16.804	City of Porterville	107,860
JAG Recovery	16.804	City of Tulare	183,472
JAG Recovery	16.804	City of Dinuba	68,213
JAG Recovery	16.804	City of Lindsay	32,521
JAG Recovery	16.804	City of Farmersville	20,190
JAG Recovery	16.804	City of Woodlake	15,448
JAG Recovery	16.804	City of Exeter	17,887
JAG Recovery	16.804	City of Visalia	351,363
			<u>351,363</u>
Total			<u>\$ 1,455,289</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2012

NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS AUTHORITY (CSA), AND VICTIM COMPENSATION GOVERNMENT CLAIMS BOARD (VCGC) DISCLOSURE

The following is the required disclosure of the detail of expenditures for CalEMA, CSA, and VCGC grants for the year ended June 30, 2012. The following also represents CalEMA, 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 - December 31, 2012					
	CalEMA MH08080540				
Revenues		\$ 1,227,902		\$ -	\$ 26,267
Expenditures:					
Personal Services		\$ 837,130	\$ -	\$ -	\$ -
Operating Expenses		157,183	26,267	-	26,267
Equipment		233,589	-	-	-
Total		<u>\$ 1,227,902</u>	<u>\$ 26,267</u>	<u>\$ -</u>	<u>\$ 26,267</u>
CLANDESTINE LAB ENFORCEMENT UNIT					
(Federal CFDA # 16.804)					
Grant Period March 1, 2010 - September 30, 2012					
	CalEMA ZM09010540				
Revenues		\$ 119,607		\$ -	\$ -
Expenditures:					
Personal Services		\$ 51,087	\$ 32,451	\$ -	\$ -
Operating Expenses		6,430	6,430	-	-
Equipment		62,090	62,090	-	-
Total		<u>\$ 119,607</u>	<u>\$ 100,971</u>	<u>\$ -</u>	<u>\$ -</u>
CUTLER-OROSI WEED AND SEED PROGRAM					
Grant Period October 1, 2010 - December 31, 2011					
	DOJ 2010-WS-QX-0010				
Revenues		\$ 157,000		\$ 81,612	\$ -
Expenditures:					
Personal Services		\$ 31,047	\$ 23,245	\$ -	\$ -
Operating Expenses		115,953	58,367	-	-
Equipment		10,000	-	-	-
Total		<u>\$ 157,000</u>	<u>\$ 81,612</u>	<u>\$ -</u>	<u>\$ -</u>
EVIDENCE-BASED PROBATION SUPERVISION PROGRAM					
(Federal CFDA # 16.804)					
Grant Period October 1, 2009 - September 30, 2012					
	CalEMA ZP09010540				
Revenues		\$ 635,044		\$ 36,795	\$ -
Expenditures:					
Personal Services		\$ 633,484	\$ 36,444	\$ -	\$ -
Operating Expenses		1,560	351	-	-
Equipment		-	-	-	-
Total		<u>\$ 635,044</u>	<u>\$ 36,795</u>	<u>\$ -</u>	<u>\$ -</u>
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM					
(Federal CFDA # 16.804)					
Grant Period March 1, 2010 - September 30, 2012					
	CalEMA ZA09010540				
Revenues		\$ 336,123		\$ 158,073	\$ -
Expenditures:					
Personal Services		\$ 54,817	\$ 35,410	\$ -	\$ -
Operating Expenses		242,916	84,273	-	-
Equipment		38,390	38,390	-	-
Total		<u>\$ 336,123</u>	<u>\$ 158,073</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2012

NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS 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
INTER-AGENCY NARCOTICS ENFORCEMENT TEAM						
(Federal CFDA # 16.738)	CalEMA					
Grant Period July 1, 2011 - June 30, 2013	DC11240540					
Revenues		\$ 262,108		\$ 233,490	\$ -	\$ -
Expenditures:						
Personal Services		\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses		262,108	233,490	233,490	-	-
Equipment		-	-	-	-	-
Total		\$ 262,108	\$ 233,490	\$ 233,490	\$ -	\$ -
JUVENILE ACCOUNTABILITY BLOCK						
Grant Period July 1, 2009 - December 31, 2011	CSA					
Revenues	CSA 174-09 AMYVPT	\$ 67,368		\$ 21,433	\$ 1,822	\$ -
Expenditures:						
Personal Services		\$ 11,965	\$ 5,225	\$ 4,775	\$ 450	\$ -
Operating Expenses		53,122	18,030	16,658	1,372	-
Equipment		2,281	-	-	-	-
Total		\$ 67,368	\$ 23,255	\$ 21,433	\$ 1,822	\$ -
JUVENILE ACCOUNTABILITY BLOCK						
Grant Period July 1, 2011 - June 30, 2012	CSA					
Revenues	CSA 174-11	\$ 48,083		\$ 43,712	\$ 4,371	\$ -
Expenditures:						
Personal Services		\$ 48,083	\$ 48,083	\$ 43,712	\$ 4,371	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 48,083	\$ 48,083	\$ 43,712	\$ 4,371	\$ -
JUSTICE ASSISTANCE GRANT PROGRAM						
(Federal CFDA # 16.804)	DOJ					
Grant Period March 1, 2009 - February 28, 2013	2009-SB-B9-0677					
Revenues		\$ 1,170,879		\$ 32,232	\$ -	\$ -
Expenditures:						
Personal Services		\$ 468,699	\$ -	\$ -	\$ -	\$ -
Operating Expenses		515,919	32,232	32,232	-	-
Equipment		186,261	-	-	-	-
Total		\$ 1,170,879	\$ 32,232	\$ 32,232	\$ -	\$ -
Residential Substance Abuse Treatment (RSAT)						
(Federal CFDA#16.593 - 25% match)	CalEMA					
Grant Period October 1, 2010 - June 30, 2013	RT10020540					
Revenues		\$ 533,334		\$ 200,559	\$ 66,860	\$ -
Expenditures:						
Personal Services		\$ 31,039	\$ 17,892	\$ 13,419	\$ 4,473	\$ -
Operating Expenses		502,295	249,527	187,140	62,387	-
Equipment		-	-	-	-	-
Total		\$ 533,334	\$ 267,419	\$ 200,559	\$ 66,860	\$ -
REGION V ANTI-GANG NETWORK						
(Federal CFDA#16.804)	CalEMA					
Grant Period November 1, 2009 - September 30, 2012	ZG09010540					
Revenues		\$ 300,000		\$ 116,169	\$ -	\$ -
Expenditures:						
Personal Services		\$ 132,875	\$ 45,076	\$ 45,076	\$ -	\$ -
Operating Expenses		167,125	71,093	71,093	-	-
Equipment		-	-	-	-	-
Total		\$ 300,000	\$ 116,169	\$ 116,169	\$ -	\$ -

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2012

NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS 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
Grant Period July 1, 2008 - December 31, 2012						
Revenues	RU08100540	\$ 1,461,019		\$ -	\$ -	\$ 182,524
Expenditures:						
Personal Services		\$ 1,376,514	\$ 182,524	\$ -	\$ -	\$ 182,524
Operating Expenses		84,505	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 1,461,019	\$ 182,524	\$ -	\$ -	\$ 182,524
SOUTH VALLEY MARIJUANA SUPPRESSION PROGRAM						
Grant Period July 1, 2010 - June 30, 2013						
Revenues	CalEMA MS10010540	\$ 1,010,655		\$ 558,402	\$ -	\$ -
Expenditures:						
Personal Services		\$ 139,110	\$ 61,023	\$ 61,023	\$ -	\$ -
Operating Expenses		758,686	425,126	425,126	-	-
Equipment		112,859	72,253	72,253	-	-
Total		\$ 1,010,655	\$ 558,402	\$ 558,402	\$ -	\$ -
TULARE COUNTY SAFE TEAM						
Grant Period July 1, 2008 to December 31, 2013						
Revenues	CalEMA SF08030540	\$ 1,356,827		\$ -	\$ -	\$ 103,219
Expenditures:						
Personal Services		\$ 1,161,310	\$ 70,676	\$ -	\$ -	\$ 70,676
Operating Expenses		185,245	32,543	-	-	32,543
Equipment		10,272	-	-	-	-
Total		\$ 1,356,827	\$ 103,219	\$ -	\$ -	\$ 103,219
Unserved/Underserved Victim Advocacy Program						
Grant Period October 1, 2011 to September 30, 2012						
Revenues	CalEMA UV11020540	\$ 156,250		\$ 102,725	\$ 25,682	\$ -
Expenditures:						
Personal Services		\$ 150,237	\$ 126,261	\$ 101,009	\$ 25,252	\$ -
Operating Expenses		6,013	2,146	1,716	430	-
Equipment		-	-	-	-	-
Total		\$ 156,250	\$ 128,407	\$ 102,725	\$ 25,682	\$ -
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD						
Grant Period July 1, 2011 - June 30, 2012						
Revenues	VCGC VCGC1088	\$ 82,235		\$ -	\$ -	\$ 67,868
Expenditures:						
Personal Services		\$ 73,303	\$ 59,457	\$ -	\$ -	\$ 59,457
Operating Expenses		8,932	8,411	-	-	8,411
Equipment		-	-	-	-	-
Total		\$ 82,235	\$ 67,868	\$ -	\$ -	\$ 67,868
VICTIM COMPENSATION & GOVERNMENT CLAIMS BOARD						
Grant Period July 1, 2011 - June 30, 2012						
Revenues	VCGC VCGC1064	\$ 164,704		\$ -	\$ -	\$ 163,742
Expenditures:						
Personal Services		\$ 164,704	\$ 163,742	\$ -	\$ -	\$ 163,742
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
Total		\$ 164,704	\$ 163,742	\$ -	\$ -	\$ 163,742

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2012

NOTE 6 – CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CORRECTIONS STANDARDS 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 WITNESS ASSISTANCE PROGRAM						
(Federal CFDA # 16.575)						
Grant Period July 1, 2011 - June 30, 2012						
Revenues		\$ 281,244		\$ 128,679	\$ -	\$ 152,565
Expenditures:						
Personal Services		\$ 271,000	\$ 271,000	\$ 123,986	\$ -	\$ 147,014
Operating Expenses		10,244	10,244	4,693	-	5,551
Equipment		-	-	-	-	-
Total		<u>\$ 281,244</u>	<u>\$ 281,244</u>	<u>\$ 128,679</u>	<u>\$ -</u>	<u>\$ 152,565</u>
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION						
(Federal CFDA # 16.588 - 25% match)						
Grant Period July 1, 2011 - June 30, 2012						
Revenues		\$ 251,511		\$ 140,509	\$ 46,875	\$ -
Expenditures:						
Personal Services		\$ 244,158	\$ 181,585	\$ 136,204	\$ 45,381	\$ -
Operating Expenses		7,353	5,799	4,305	1,494	-
Equipment		-	-	-	-	-
Total		<u>\$ 251,511</u>	<u>\$ 187,384</u>	<u>\$ 140,509</u>	<u>\$ 46,875</u>	<u>\$ -</u>
JUSTICE ASSISTANCE GRANT-OTP SERVICES NETWORK						
Grant Period October 1, 2009 - September 30, 2011						
Revenues						
Expenditures:		\$ 556,587		\$ 42,902	\$ -	\$ -
Personal Services						
Operating Expenses		\$ 58,413	\$ -	\$ -	\$ -	\$ -
Equipment		498,174	42,902	42,902	-	-
Total		<u>\$ 556,587</u>	<u>\$ 42,902</u>	<u>\$ 42,902</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF TULARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

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	___ <u>x</u> no
• Significant deficiencies identified not considered to be material weaknesses?	___ yes	___ <u>x</u> no
Noncompliance material to financial statements noted?	___ yes	___ <u>x</u> no

Federal Awards:

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

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
10.561	State Administrative Matching Grants for Food Stamp Program
14.239	HOME Investment Partnerships Program
16.803, 16.804, 16.738	JAG Program Cluster, including ARRA Grant
16.710	ARRA COPS Assistance Grant
17.258, 17.259, 17.277, 17.278	Workforce Investment Act Cluster, including ARRA Grant
93.558	Temporary Assistance for Needy Family (TANF)
93.658	Foster Care - Title IV-E
93.778	Medical Assistance Program
93.959	Block Grants for Prevention and Treatment of Substance Abuse (SAPT)

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

**COUNTY OF TULARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2012**

SECTION II – FINANCIAL STATEMENT FINDINGS

None.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None.

**COUNTY OF TULARE
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2012**

None.