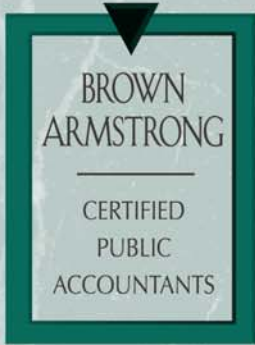


**COUNTY OF TULARE**  
**SINGLE AUDIT REPORTS**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**COUNTY OF TULARE  
SINGLE AUDIT REPORTS  
FOR THE YEAR ENDED JUNE 30, 2019**

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# 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  
County of Tulare, California

### **BAKERSFIELD OFFICE (MAIN OFFICE)**

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We have audited, in accordance with the 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, 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 20, 2019.

### **Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances 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. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

*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. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

## **Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County's financial statements are free from 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*.

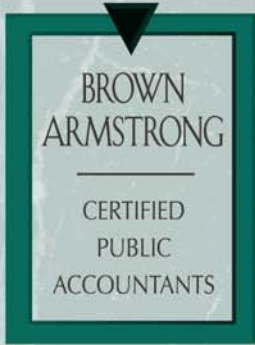
## **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

*Brown Armstrong  
Accountancy Corporation*

Bakersfield, California  
December 20, 2019



# BROWN ARMSTRONG

*Certified Public Accountants*

## **INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM, REPORT ON INTERNAL CONTROL OVER COMPLIANCE, AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

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

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### **Report on Compliance for Each Major Federal Program**

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 Budget (OMB) *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, 2019. 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.

### **Management's Responsibility**

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

### **Auditor's Responsibility**

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

### **Opinion on Each Major Federal Program**

In our opinion, the County complied, in all material respects, with the types of 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, 2019.

## Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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. A *significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

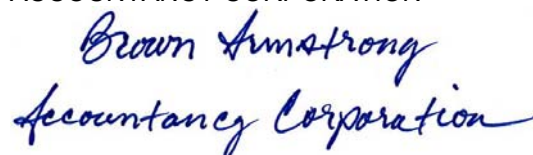
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

## Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 20, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic 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 basic financial statements or to the basic 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 basic financial statements as a whole.

BROWN ARMSTRONG  
ACCOUNTANCY CORPORATION

Handwritten signature in blue ink that reads "Brown Armstrong Accountancy Corporation".

Bakersfield, California  
March 25, 2020

**COUNTY OF TULARE  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF AGRICULTURE</u></b>				
Passed through California Department of Food and Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-8506-1211-CA	\$ -	\$ 68,435
Plant and Animal Disease, Pest Control, and Animal Care	10.025	pending	-	122,338
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C047	-	28,681
Plant and Animal Disease, Pest Control, and Animal Care	10.025	AP18PPQFO000C405	-	157,198
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-8506-1317-CA	-	98,091
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1164-CA	-	2,130
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-0299-000-FR	-	4,086
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA	-	186,042
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-8506-0484-CA	494,946	654,935
Total Plant and Animal Disease, Pest Control, and Animal Care			494,946	1,321,936
Passed through California Department of Education				
National School Lunch Program	10.555	54 10546 6054795 01	-	315,724
Total Child Nutrition Cluster			-	315,724
Passed through California Department of Health Care Services				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10078	-	4,720,854
Passed through California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	16-10159	412,228	956,655
Passed through California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Not Available	-	13,924,448
Total State Administrative Matching Grants for Supplement Nutrition Program			412,228	14,881,103
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>			<b>907,174</b>	<b>21,239,617</b>
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Passed through California Department of Housing and Community Development				
Community Development Block Grants/Entitlement Grants	14.218	14-CDBG-9900	-	33,507
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	Funded by Program Income	-	32,442
Home Investment Partnership Program	14.239	Funded by Program Income	-	110,449
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>			<b>-</b>	<b>176,398</b>
<b><u>U.S. DEPARTMENT OF JUSTICE</u></b>				
Direct Programs				
Services for Trafficking Victims	16.320	2016-VT-BX-K004	93,946	338,101
Passed through California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	VW 17360540	-	220,858
Crime Victim Assistance	16.575	VW 18370540	-	367,904
Crime Victim Assistance	16.575	UV 16020540	-	58,077
Crime Victim Assistance	16.575	UV 18030540	-	117,393
Crime Victim Assistance	16.575	HA 17040540	-	30,617
Crime Victim Assistance	16.575	HA 18010540	-	27,535
Crime Victim Assistance	16.575	XE16010540	-	240,522
Crime Victim Assistance	16.575	KC 17010540	-	128,602
Subtotal			-	1,191,508
Violence Against Women Formula Grants	16.588	VV18010540	-	214,750
Direct Program				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0005	86,368	149,979
Passed through Board of State and Community Corrections				
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 529-18	-	224,793
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 611-17-2	14,949	14,949
Direct Program				
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K093	-	26,250
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>			<b>195,263</b>	<b>2,160,330</b>

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF LABOR</u></b>				
Direct Program				
Reentry Employment Opportunities	17.270	PE-297491660A6	83,322	99,009
Workforce Innovation and Opportunity Act (WIOA) Cluster				
Passed through California Employment Development Department				
WIOA Adult Program	17.258	K7102077	-	18,527
WIOA Adult Program	17.258	K7102077	-	6,113
WIOA Adult Program	17.258	K8106694	542,501	1,060,434
WIOA Adult Program	17.258	K9110075	228,648	471,484
WIOA Adult Program	17.258	K9110075	860,384	1,809,532
Subtotal			1,631,533	3,366,090
WIOA Youth Activities	17.259	K8106694	126,342	151,538
WIOA Youth Activities	17.259	K8106694	1,803,465	2,380,848
WIOA Youth Activities	17.259	K9110075	651,589	889,597
Subtotal			2,581,396	3,421,983
WIOA Dislocated Worker Formula Grants	17.278	K8106694	497,373	666,245
WIOA Dislocated Worker Formula Grants	17.278	K8106694	290,591	506,940
WIOA Dislocated Worker Formula Grants	17.278	K8106694	-	12,155
WIOA Dislocated Worker Formula Grants	17.278	K9110075	-	15,319
WIOA Dislocated Worker Formula Grants	17.278	K9110075	-	60,264
WIOA Dislocated Worker Formula Grants	17.278	K9110075	270,534	466,071
WIOA Dislocated Worker Formula Grants	17.278	K9110075	788,312	1,349,782
WIOA Dislocated Worker Formula Grants	17.278	K9110075	-	54,312
WIOA Dislocated Worker Formula Grants	17.278	K9110075	-	269,842
Subtotal			1,846,810	3,400,930
Total WIOA Cluster			6,059,739	10,189,003
<b>TOTAL U.S. DEPARTMENT OF LABOR</b>			<b>6,143,061</b>	<b>10,288,012</b>
<b><u>U.S. DEPARTMENT OF TRANSPORTATION</u></b>				
Direct Programs				
Airport Improvement Program	20.106	AIP 009: Weather& Lights (AWOS, PAPI-2. REIL)	-	552
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	BRLS-5946(130)	-	24,731
Highway Planning and Construction	20.205	HSIPL-5946(146)	-	1,770,051
Highway Planning and Construction	20.205	BRLO-5946(106)	-	86,093
Highway Planning and Construction	20.205	BRLO-5946(108)	-	112,727
Highway Planning and Construction	20.205	BRLO-5946(109)	-	118,295
Highway Planning and Construction	20.205	BRLO-5946(112)	-	157,438
Highway Planning and Construction	20.205	BRLO-5946(114)	-	222,002
Highway Planning and Construction	20.205	BRLO-5946(115)	-	110,000
Highway Planning and Construction	20.205	BRLO-5946(116)	-	1,538,508
Highway Planning and Construction	20.205	BRLO-5946(117)	-	1,075,428
Highway Planning and Construction	20.205	BRLO-5946(144)	-	4,686
Highway Planning and Construction	20.205	BRLO-5946(140)	-	122,295
Highway Planning and Construction	20.205	BRLO-5946(138)	-	142,019
Highway Planning and Construction	20.205	BRLS-5946(139)	-	129,447
Highway Planning and Construction	20.205	BRLO-5946(143)	-	76,182
Highway Planning and Construction	20.205	BRLO-5946(142)	-	154,443
Highway Planning and Construction	20.205	BRLO-5946(141)	-	118,132
Highway Planning and Construction	20.205	HSR13-14	-	5,835
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.01-1.09	-	23,147
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.10	-	29,750
Highway Planning and Construction	20.205	HSR13-57 Sub Utility 2.01-2.05	-	14,348
Highway Planning and Construction	20.205	HSIPL-5946(163)	-	32,651
Highway Planning and Construction	20.205	HSIPL-5946(162)	-	17,793
Highway Planning and Construction	20.205	HSIPL-5946(161)	-	9,778
Highway Planning and Construction	20.205	ATPL-5946(166)	-	97,602
Highway Planning and Construction	20.205	BRLS-5946(170)	-	14,142
Highway Planning and Construction	20.205	HSIPL-5946(174)	-	277,176
Highway Planning and Construction	20.205	BRLO-5946(178)	-	42,745
Highway Planning and Construction	20.205	BRLO-5946(181)	-	3,575
Highway Planning and Construction	20.xxx	06-Tul-0-CR: 06-5946F15	-	6,529
Subtotal			-	6,537,548
Passed through California Department of Transportation				
Formula Grants for Rural Areas	20.509	64BO19-00854	-	367,300
Formula Grants for Rural Areas	20.509	64CH1700475	-	352,349
Subtotal			-	719,649

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u></b>				
Passed through Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL18028	-	40,405
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL19014	-	68,403
Subtotal			-	108,808
National Priority Safety Programs	20.616	DI18029	-	102,613
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>			-	<b>7,469,170</b>
<b><u>U.S. ELECTION ASSISTANCE COMMISSION</u></b>				
Passed through California Secretary of State				
Help America Vote Act Requirements Payments	90.401	17G26145	-	10,859
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>			-	<b>10,859</b>
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u></b>				
Passed through California Department of Health Care Services				
Public Health Emergency Preparedness	93.069	24362	-	574,990
Passed through California Department of Public Health				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	15-10306	-	269,943
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS004656	-	63,646
Passed through California Department of Health Care Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	-	172,635
Disability Prevention	93.184	Not Available	-	291,670
Passed through California Department of Public Health				
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	17-10247	-	105,145
Passed through California Essential Access Health				
Family Planning Services	93.217	FPHA006324-01-00	-	114,387
Passed through California Department of Public Health				
Immunization Cooperative Agreements	93.268	17-10360	-	141,678
Prevention Forward	93.426	18-10933	-	40,000
Passed through California Department of Social Services				
Promoting Safe and Stable Families	93.556	Not Available	-	38,764
Promoting Safe and Stable Families	93.556	CFL 18/19-34	-	645,769
Subtotal			-	684,533
Temporary Assistance to Needy Families	93.558	Not Available	-	17,079,875
Temporary Assistance to Needy Families	93.558	Not Available	-	665,506
Temporary Assistance to Needy Families	93.558	Not Available	-	19,120,192
Subtotal			-	36,865,573
Child Support Enforcement	93.563	Not Available	-	8,845,577
Child Support Enforcement	93.563	Not Available	-	487,769
Subtotal			-	9,333,346
Community-Based Child Abuse Prevention Grants	93.590	1808	-	26,898
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Not Available	-	363,918
Foster Care Title IV-E	93.658	Not Available	-	9,114,786
Foster Care Title IV-E	93.658	Not Available	-	5,821,101
Foster Care Title IV-E	93.658	Not Available	-	981,532
Foster Care Title IV-E	93.658	Not Available	-	27,027
Foster Care Title IV-E	93.658	Not Available	-	423,758
Foster Care Title IV-E	93.658	Not Available	-	131,851
Foster Care Title IV-E	93.658	Not Available	-	275,122
Foster Care Title IV-E	93.658	Not Available	-	240,205
Passed through Department of Health and Human Services				
Foster Care Title IV-E	93.658	Not Available	-	89,576
Subtotal			-	17,104,958

(Continued)

See Accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF TULARE**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<b><u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u></b>				
Passed through California Department of Social Services				
Adoption Assistance	93.659	Not Available	-	10,216,548
Adoption Assistance	93.659	Not Available	-	503,932
Subtotal			-	10,720,480
Social Services Block Grant	93.667	Not Available	-	3,592
Chafee Foster Care Independence Program	93.674	Not Available	-	259,629
Passed through California Department of Health Care Services				
Lifeline of Wellness	93.757	14-10714	-	172,810
Medical Assistance Program	93.778	Not Available	-	274,800
Medical Assistance Program	93.778	01-15397	3,089,351	3,333,940
Medical Assistance Program	93.778	Not Available	-	1,877,576
Medical Assistance Program	93.778	Not Available	-	266,923
Subtotal			3,089,351	5,753,239
National Bioterrorism Hospital Preparedness Program	93.889	24362	-	195,988
Passed through California Department of Public Health				
HIV Care Formula Grants	93.917	15-11080	-	273,597
Passed through California Department of Health Care Services				
Block Grants for Community Mental Health Services	93.958	Not Available	-	1,043,120
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-904113	357,935	1,476,249
Passed through California Department of Public Health				
Maternal and Child Health Services Block Grant to the States	93.994	Not Available	-	471,181
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>			<b>3,447,286</b>	<b>86,523,205</b>
<b><u>U.S. DEPARTMENT OF HOMELAND SECURITY</u></b>				
Passed through California Governor's Office of Emergency Services				
Emergency Management Performance Grants	97.042	2018-0008	-	221,021
Homeland Security Grant Program	97.067	2016-0102	-	421,119
Homeland Security Grant Program	97.067	2017-0083	-	484,345
Homeland Security Grant Program	97.067	2018-0054	-	22,140
Subtotal			-	927,604
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>			-	<b>1,148,625</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 10,692,784</b>	<b>\$ 129,016,216</b>
<b>FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>				
<b><u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u></b>				
Passed through California Department of Community Planning and Development				
Community Development Block Grants/State's Program	14.228	N/A	\$ -	\$ 3,472,948
Direct Program				
Home Investment Partnership Program	14.239	N/A	-	7,475,465
<b>TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			-	<b>10,948,413</b>
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR</b>			<b>\$ 10,692,784</b>	<b>\$ 139,964,629</b>

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, 2019**

**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 year ended June 30, 2019. 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, 2019 AND 2018**

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, 2019</u>	<u>Outstanding Balance at June 30, 2018</u>
14.228	CDBG	Resource Management Agency	\$ 3,472,948	\$ 3,724,347
14.239	HOME	Resource Management Agency	7,475,465	7,694,102
			<u>\$ 10,948,413</u>	<u>\$ 11,418,449</u>

**NOTE 5 – INDIRECT COST RATE**

The County has elected to use the 10 percent de minimus indirect cost rate allowed under the Uniform Guidance for some federal grants.

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS**

The County has provided federal awards to various subrecipients. For the year ended June 30, 2019, amounts provided to subrecipients from each federal program are as follows:

Name of Program	CFDA No.	Subrecipient	Amount
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ACM Fund II, LLC	\$ 5,040
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Alberto Carranza	3,601
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Alfredo Corona	366
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ampelia Flores	605
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ANNIE ESPERANZA	454
Plant and Animal Disease, Pest Control, and Animal Care	10.025	BBH Investments, LLC	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	BEE SWEET CITRUS INC	10,992
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Beverly Hill	202
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Bill Shannon	378
Plant and Animal Disease, Pest Control, and Animal Care	10.025	BRADLEY SHROPSHIRE	252
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Bradley Ward	906
Plant and Animal Disease, Pest Control, and Animal Care	10.025	BRENT DOYEL	1,310
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Bruce F Kelsey	37,442
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Bruce Wileman	1,764
Plant and Animal Disease, Pest Control, and Animal Care	10.025	BRYAN BRUCE STYLES	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Burton A Wilder	1,663
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Cannella Foothill Groves	3,024
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Carlo Giannetto Ranches LP	1,890
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Carlos C. Torres	378
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Carranza Brothers Farming	1,124
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Chris Miller	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Chris Perivoliotis	706
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Christen L. Smith	3,024
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Church of God of Exeter	454
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Coburn Snyder	408
Plant and Animal Disease, Pest Control, and Animal Care	10.025	County Line Ranch	6,675
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Daniel Stephens	4,097
Plant and Animal Disease, Pest Control, and Animal Care	10.025	David C. Cannella	2,167
Plant and Animal Disease, Pest Control, and Animal Care	10.025	David Hakakian	2,646
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Debbi Butts	403
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Deer Creek Citrus LLC	32,926
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Deer Creek Heights Ranch	68,963
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Denni, Holly, Mittman	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Don and Kathy Cliff Farming LP	932
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Doris J. Spring	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Douglas Owen	3,629
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Edwin Wheaton	2,369
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Eric C Waddell	5,674
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Etchegaray Farms LLC	67,570
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Evelyn Roper Trust	756
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Exeter Unified School District	376
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Foothill Organics	13,157
Plant and Animal Disease, Pest Control, and Animal Care	10.025	FRANCE RANCH	2,664
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GARY G GREENY	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Gary T Laux	1,310
Plant and Animal Disease, Pest Control, and Animal Care	10.025	George Burleson	907
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Gerardo Carranza	1,512
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GOLDEN VALLEY CITRUS INC	1,966
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GORDON HUGLE	454
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Great Western Land, LLC	1,109
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GREG MURGUIA	1,416
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Gregorio Colin	676
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GRIFFITH FARMS	4,088
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Guadalupe Venegas Gutierrez	1,098
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Guido Allan Lombardi	845
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Gustavo Carranza	2,211
Plant and Animal Disease, Pest Control, and Animal Care	10.025	HARLEY PHILLIPS	1,512
Plant and Animal Disease, Pest Control, and Animal Care	10.025	HERMOSA TIERRA INC	4,687
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Holly Farms LP	1,260
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ignacio Sanchez	31,630
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ISHIDA & ISHIDA INC	7,207
Plant and Animal Disease, Pest Control, and Animal Care	10.025	J Craig Holworthy	1,726
Plant and Animal Disease, Pest Control, and Animal Care	10.025	J. POONIAN LIMITED PARTNERSHIP	2,520
Plant and Animal Disease, Pest Control, and Animal Care	10.025	JACK BRUMLEY	806
Plant and Animal Disease, Pest Control, and Animal Care	10.025	JAMES JOSEPHSON	3,730
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Janice B. Fowler	151
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Jeff Slover	1,828
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Jim Rappartie	202
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Job Bypass Trust	403
Plant and Animal Disease, Pest Control, and Animal Care	10.025	John Boydston	4,435
Plant and Animal Disease, Pest Control, and Animal Care	10.025	John Halopoff	302
Plant and Animal Disease, Pest Control, and Animal Care	10.025	JOHN JOSEPHSON	2,117
Plant and Animal Disease, Pest Control, and Animal Care	10.025	John N Fisher IV	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Jose Luis Baca Ceballos	252
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Julian Carranza	2,016
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Karin Volz	202
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Kenneth W. Williams	2,134

(Continued)

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS (Continued)**

Name of Program	CFDA No.	Subrecipient	Amount
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Kevin Conley	353
Plant and Animal Disease, Pest Control, and Animal Care	10.025	KISSICK PROP INC	3,780
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Koeneke Ranches	1,106
Plant and Animal Disease, Pest Control, and Animal Care	10.025	LAMB, KENDALL	756
Plant and Animal Disease, Pest Control, and Animal Care	10.025	LAUX LAND COMPANY	2,016
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Lila Quan	3,730
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Limoneira Company	4,712
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Lobue Farms, Inc.	2,016
Plant and Animal Disease, Pest Control, and Animal Care	10.025	LOUIS MARTINEZ	655
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Luis C Avalos	3,276
Plant and Animal Disease, Pest Control, and Animal Care	10.025	M Pack Inc	5,040
Plant and Animal Disease, Pest Control, and Animal Care	10.025	M Park, Inc	5,040
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Magnolia Citrus Association	338
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Margaret A Stolz	655
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Maria Isabel Gutierrez	563
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Mark Michaelis	647
Plant and Animal Disease, Pest Control, and Animal Care	10.025	MICHAEL F MC MASTER	1,781
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Michael R. Brownfield	1,289
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Miguel Prado	1,588
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Mike Tsuboi	731
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Mittman Family Limited Partnership	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Mohan U Shenoy	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Morris A & Carol R Tharp LP	907
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Olea Ranch Company	1,126
Plant and Animal Disease, Pest Control, and Animal Care	10.025	P & L Properties	1,149
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Parsons and Sons Farming LLC	1,260
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Patrick Hutcheson	1,109
Plant and Animal Disease, Pest Control, and Animal Care	10.025	PATTERSON ENTERPRISES LP	454
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Paul Thomas Prescott	1,638
Plant and Animal Disease, Pest Control, and Animal Care	10.025	PERIVOLIOTIS BROTHERS RANCH	4,606
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Plano Properties Partners LLC	1,811
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Poonian Davis Investments LLC	707
Plant and Animal Disease, Pest Control, and Animal Care	10.025	R & M Orchards LLC	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	R-7 Enterprises	8,390
Plant and Animal Disease, Pest Control, and Animal Care	10.025	RANDALL REIM	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Reliance Farms, Inc.	2,268
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Richie Trust of 2002	2,487
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Road 256 Farm, LLC	2,923
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Robert J. Denni	454
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ROBERT MCCLOSKEY	2,365
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ROBERT MILLINGER	252
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Robert Todd	907
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ROBIN HADLEY	225
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ROD BURKETT	1,512
Plant and Animal Disease, Pest Control, and Animal Care	10.025	RON PATERNOSTER	1,260
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ronald D. Kissick	394
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ronnie I. Gonzaga	554
Plant and Animal Disease, Pest Control, and Animal Care	10.025	S & D Partnership	1,014
Plant and Animal Disease, Pest Control, and Animal Care	10.025	SANTELLAN, RUBEN D	1,722
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Scott Paternoster	151
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Sierra Vista AG Services LLC	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Soto FLC Inc.	2,173
Plant and Animal Disease, Pest Control, and Animal Care	10.025	STEPHEN MEIER	2,933
Plant and Animal Disease, Pest Control, and Animal Care	10.025	STEVE PATERNOSTER	101
Plant and Animal Disease, Pest Control, and Animal Care	10.025	STONEFIELD CLEARING	1,388
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Susan Peck	1,512
Plant and Animal Disease, Pest Control, and Animal Care	10.025	TAKEMOTO, LYNN	1,609
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Terry Schuler	706
Plant and Animal Disease, Pest Control, and Animal Care	10.025	THE G & D SCARBROUGH FAMILY LP	2,066
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Thomas B Prescott	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Thomas J O'Sullivan	604
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Three T's Partnership	960
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Truxler Lemon Ranch, LLC	605
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ULTRA DIVERSIFIED INC	151
Plant and Animal Disease, Pest Control, and Animal Care	10.025	VELASQUEZ, JESSIE	1,411
Plant and Animal Disease, Pest Control, and Animal Care	10.025	W H Latimer Properties LLC	2,570
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Wesley Weaver	1,109
Plant and Animal Disease, Pest Control, and Animal Care	10.025	William Bennett	1,509
Plant and Animal Disease, Pest Control, and Animal Care	10.025	WILLIAM BRISTOW	252
Plant and Animal Disease, Pest Control, and Animal Care	10.025	WOLLENMAN FARMS	1,980
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Zenz & O'Sullivan	1,811

(Continued)

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS (Continued)**

Name of Program	CFDA No.	Subrecipient	Amount
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Foodlink for Tulare County Inc.	47,258
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Family Healthcare Network	46,054
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Tulare County Superintendent of Schools	263,458
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kaweah Delta Hospital Foundation	45,323
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Fox Interpreting	4,935
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Vision Y Compromiso	5,200
Services for Trafficking Victims	16.320	Tulare County Sheriff	93,946
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Family Services of Tulare County	25,804
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Tulare County District Attorney	22,754
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Tulare County Probation	37,810
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Tulare County Office of Education	1,125
Edward Byrne Memorial Justice Assistance Grant Program	16.738	ProYouth	8,782
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Dr. Robertson	5,042
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	39,194
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	503,307
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	16,519
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	212,129
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	62,161
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	798,223
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus	287,431
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	1,066,056
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	449,978
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus	103,848
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	385,165
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	162,576
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	75,221
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	51,121
Reentry Employment Opportunities	17.270	CSET	83,322
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	19,611
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	270,980
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	18,258
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	252,276
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	53,201
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	735,111
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	30,671
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	466,702
Medical Assistance Program	93.778	Alpaugh Unified S.D.	1,484
Medical Assistance Program	93.778	Alta Vista Elem. S.D.	6,980
Medical Assistance Program	93.778	Burton Elem. S.D.	208,786
Medical Assistance Program	93.778	Dinuba Unified S.D.	30,238
Medical Assistance Program	93.778	Ducor Union Elem. S.D.	3,576
Medical Assistance Program	93.778	Earlimart S.D.	46,395
Medical Assistance Program	93.778	Exeter Unified S.D.	112,281
Medical Assistance Program	93.778	Kings River Union Elem. S.D.	1,132
Medical Assistance Program	93.778	Monson-Sultana Elem. S.D.	8,303
Medical Assistance Program	93.778	Pixley Union S.D.	67,091
Medical Assistance Program	93.778	Pleasant View Elem. S.D.	28,822
Medical Assistance Program	93.778	Porterville Unified S.D.	232,201
Medical Assistance Program	93.778	Richgrove Elem. S.D.	14,216
Medical Assistance Program	93.778	Strathmore Union Elem S.D.	42,352
Medical Assistance Program	93.778	Sundale Union Elem S.D.	29,492
Medical Assistance Program	93.778	Sunnyside Union Elem S.D.	15,821
Medical Assistance Program	93.778	Tipton Elem. S.D.	530
Medical Assistance Program	93.778	Traver Joint Elem. S.D.	186
Medical Assistance Program	93.778	Tulare City S.D.	361,580
Medical Assistance Program	93.778	TCOE- Early Childhood	10,654
Medical Assistance Program	93.778	TCOE- Special Services	165,089
Medical Assistance Program	93.778	Tulare Joint Union High S.D.	187,768
Medical Assistance Program	93.778	Visalia Unified S.D.	1,227,710
Medical Assistance Program	93.778	Woodlake FRC	11,426
Medical Assistance Program	93.778	Woodlake Unified S.D.	10,900
Medical Assistance Program	93.778	Family Services	64,351
Medical Assistance Program	93.778	Parenting Network	199,987
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Family Services of Tulare County	55,112
Block Grants for Prevention and Treatment of Substance Abuse	93.959	National Council on Alcoholism Inc	154,570
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Tulare County Superintendent of Schools	60,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Community Services Employment Training	88,253
<b>TOTAL PASSED THROUGH TO SUBRECIPIENTS</b>			<b>\$ 10,692,784</b>

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE**

The following is the required disclosure of the detail of expenditures for CalOES, BSCC, CalVCB, and DOJ grants for the year ended June 30, 2019. The following also represents CalOES, BSCC, CalVCB, and DOJ grants with state and federal participation, including County matching requirements.

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
HUMAN TRAFFICKING ADVOCACY PROGRAM (Federal CFDA# 16.575) Grant Period October 1, 2017 - September 30, 2018	CalOES HA17040540					
Revenues		\$ 110,542		\$ 30,617	\$ 7,653	\$ -
Expenditures						
Personnel Services		\$ 85,950	\$ 34,337	\$ 27,471	\$ 6,866	\$ -
Operating Expenses		24,592	3,933	3,146	787	-
Equipment		-	-	-	-	-
		\$ 110,542	\$ 38,270	\$ 30,617	\$ 7,653	\$ -
HUMAN TRAFFICKING ADVOCACY PROGRAM (Federal CFDA# 16.575) Grant Period January 01, 2019 - December 31, 2019	CalOES HA 18010540					
Revenues		\$ 187,500		\$ 27,535	\$ 6,884	\$ -
Expenditures						
Personnel Services		\$ 79,370	\$ 31,485	\$ 25,188	\$ 6,297	\$ -
Operating Expenses		70,130	2,934	2,347	587	-
Equipment		38,000	-	-	-	-
		\$ 187,500	\$ 34,419	\$ 27,535	\$ 6,884	\$ -
ELDER ABUSE PROGRAM (Federal CFDA# 16.575) Grant Period July 1, 2016 - June 30, 2018	CalOES XE16010540					
Revenues		\$ 736,709		\$ 240,552	\$ 58,913	\$ -
Expenditures						
Personnel Services		\$ 382,730	\$ 117,995	\$ 95,371	\$ 22,624	\$ -
Operating Expenses		315,979	143,772	115,017	28,755	-
Equipment		38,000	37,668	30,134	7,534	-
		\$ 736,709	\$ 299,435	\$ 240,522	\$ 58,913	\$ -
UNSERVED/UNDERSERVED VICTIM ADVOCACY AND OUTREACH PROGRAM (Federal CFDA# 16.575) Grant Period April 1, 2017 - September 30, 2018	CalOES UV16020540					
Revenues		\$ 328,125		\$ 58,077	\$ 14,769	\$ -
Expenditures						
Personnel Services		\$ 328,125	\$ 43,807	\$ 34,847	\$ 8,960	\$ -
Operating Expenses		-	29,039	23,230	5,809	-
Equipment		-	-	-	-	-
		\$ 328,125	\$ 72,846	\$ 58,077	\$ 14,769	\$ -
UNSERVED/UNDERSERVED VICTIM ADVOCACY AND OUTREACH PROGRAM (Federal CFDA# 16.575) Grant Period October 1, 2018 - September 30, 2019	CalOES UV 18030540					
Revenues		\$ 218,750		\$ 117,393	\$ 30,700	\$ -
Expenditures						
Personnel Services		\$ 196,520	\$ 143,840	\$ 113,140	\$ 30,700	\$ -
Operating Expenses		22,230	4,253	4,253	-	-
Equipment		-	-	-	-	-
		\$ 218,750	\$ 148,093	\$ 117,393	\$ 30,700	\$ -
VICTIM/WITNESS ASSISTANCE PROGRAM (Federal CFDA# 16.575) Grant Period October 1, 2017 - September 30, 2018	CalOES VW17360540					
Revenues		\$ 610,351		\$ 220,858	\$ 10,910	\$ 44,306
Expenditures						
Personnel Services		\$ 336,104	\$ 48,158	\$ 38,526	\$ 1,927	\$ 7,705
Operating Expenses		125,247	78,916	63,132	3,157	12,627
Equipment		149,000	149,000	119,200	5,826	23,974
		\$ 610,351	\$ 276,074	\$ 220,858	\$ 10,910	\$ 44,306
VICTIM/WITNESS ASSISTANCE PROGRAM (Federal CFDA# 16.575) Grant Period October 1, 2018 - September 30, 2019	CalOES VW 18370540					
Revenues		\$ 821,185		\$ 367,904	\$ 67,455	\$ 24,520
Expenditures						
Personnel Services		\$ 521,870	\$ 325,416	\$ 260,332	\$ 47,693	\$ 17,391
Operating Expenses		147,412	65,492	52,395	9,551	3,546
Equipment		151,903	68,971	55,177	10,211	3,583
		\$ 821,185	\$ 459,879	\$ 367,904	\$ 67,455	\$ 24,520

**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)**

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
<b>VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM</b>						
(Federal CFDA# 16.588)	CalOES					
Grant Period July 1, 2018 - June 30, 2019	VV18010540					
Revenues		\$ 270,060		\$ 214,750	\$ 67,515	\$ -
Expenditures						
Personnel Services		\$ 270,060	\$ 282,265	\$ 214,750	\$ 67,515	\$ -
Operating Expenses		-	-	-	-	-
Equipment		-	-	-	-	-
		<u>\$ 270,060</u>	<u>\$ 282,265</u>	<u>\$ 214,750</u>	<u>\$ 67,515</u>	<u>\$ -</u>
<b>RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS</b>						
(Federal CFDA# 16.593)	BSCC					
Grant Period July 1, 2018 - June 30, 2019	BSCC 529-18					
Revenues		\$ 314,265		\$ 224,793	\$ 74,932	\$ -
Expenditures						
Personnel Services		\$ 58,382	\$ 58,019	\$ 43,514	\$ 14,505	\$ -
Operating Expenses		255,883	241,706	181,279	60,427	-
Equipment		-	-	-	-	-
		<u>\$ 314,265</u>	<u>\$ 299,725</u>	<u>\$ 224,793</u>	<u>\$ 74,932</u>	<u>\$ -</u>
<b>EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM</b>						
(Federal CFDA# 16.738)	BSCC					
Grant Period October 1, 2017 - December 31, 2018	BSCC 611-17-2					
Revenues		\$ 327,437		\$ 14,949	\$ -	\$ -
Expenditures						
Personnel Services		\$ 140,678	\$ -	\$ -	\$ -	\$ -
Operating Expenses		186,759	14,949	14,949	-	-
Equipment		-	-	-	-	-
		<u>\$ 327,437</u>	<u>\$ 14,949</u>	<u>\$ 14,949</u>	<u>\$ -</u>	<u>\$ -</u>
<b>BODY WORN CAMERA POLICY AND IMPLEMENTATION PROGRAM</b>						
(Federal CFDA# 16.835)	BSCC					
Grant Period October 1, 2016 - September 30, 2018	2016-BC-BX-K093					
Revenues		\$ 194,864		\$ 26,250	\$ -	\$ -
Expenditures						
Personnel Services		\$ 9,287	\$ -	\$ -	\$ -	\$ -
Operating Expenses		185,577	26,250	26,250	-	-
Equipment		-	-	-	-	-
		<u>\$ 194,864</u>	<u>\$ 26,250</u>	<u>\$ 26,250</u>	<u>\$ -</u>	<u>\$ -</u>
<b>SERVICES FOR TRAFFICKING VICTIMS</b>						
(Federal CFDA# 16.320)	DOJ					
Grant Period October 1, 2016 to September 30, 2019	2016-VT-BX-K004					
Revenues		\$ 964,081		\$ 338,101	\$ -	\$ -
Expenditures		<u>\$ 964,081</u>	<u>\$ 338,101</u>	<u>\$ 338,101</u>	<u>\$ -</u>	<u>\$ -</u>
<b>IMPROVING CRIMINAL JUSTICE RESPONSES GRANT PROGRAM</b>						
(Federal CFDA# 16.590)	DOJ					
Grant Period October 1, 2017 to September 30, 2020	2017-WE-AX-0005					
Revenues		\$ 450,000		\$ 149,979		\$ -
Expenditures						
Personnel Services		\$ 180,990	\$ 61,111	\$ 61,111		\$ -
Operating Expenses		269,010	88,868	88,868		-
Equipment		-	-	-		-
		<u>\$ 450,000</u>	<u>\$ 149,979</u>	<u>\$ 149,979</u>		<u>\$ -</u>
<b>HOMELAND SECURITY GRANT PROGRAM</b>						
(Federal CFDA# 97.067)	CalOES					
Grant Period September 1, 2016 - May 31, 2019	2016-0102					
Revenues		\$ 546,478		\$ 421,119	\$ -	\$ -
Expenditures		<u>\$ 546,478</u>	<u>\$ 421,119</u>	<u>\$ 421,119</u>	<u>\$ -</u>	<u>\$ -</u>
<b>HOMELAND SECURITY GRANT PROGRAM</b>						
(Federal CFDA# 97.067)	CalOES					
Grant Period September 1, 2017 through May 31, 2020	2017-0083					
Revenues		\$ 546,474		\$ 484,345	\$ -	\$ -
Expenditures		<u>\$ 546,474</u>	<u>\$ 484,345</u>	<u>\$ 484,345</u>	<u>\$ -</u>	<u>\$ -</u>
<b>HOMELAND SECURITY GRANT PROGRAM</b>						
(Federal CFDA# 97.067)	CalOES					
Grant Period September 1, 2018 through May 31, 2021	2018-0054					
Revenues		\$ 547,046		\$ 22,140	\$ -	\$ -
Expenditures		<u>\$ 547,046</u>	<u>\$ 22,140</u>	<u>\$ 22,140</u>	<u>\$ -</u>	<u>\$ -</u>



**COUNTY OF TULARE**  
**NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)**  
**FOR THE YEAR ENDED JUNE 30, 2019**

**NOTE 7 – CALIFORNIA GOVERNOR’S OFFICE OF EMERGENCY SERVICES (CalOES), BOARD OF STATE AND COMMUNITY CORRECTIONS (BSCC), CALIFORNIA VICTIM COMPENSATION BOARD (CalVCB), AND DEPARTMENT OF JUSTICE (DOJ) DISCLOSURE (Continued)**

	Grant Award Number	Expenditures				
		Budget	Total Expenditures	Federal Match	County Match	State Match
EMERGENCY MANAGEMENT PERFORMANCE GRANT (Federal CFDA# 97.042) Grant Period July 1, 2018 - June 30, 2019	CalOES 2018-0008					
Revenues		\$ 221,021		\$ 221,021	\$ -	\$ -
Expenditures		<u>\$ 221,021</u>	<u>\$ 221,021</u>	<u>\$ 221,021</u>	<u>\$ -</u>	<u>\$ -</u>
CHILD ADVOCACY CENTER PROGRAM (Federal CFDA# 16.575) Grant Period April 1, 2018 - March 31, 2019	CalVCB KC 17010540					
Revenues		<u>\$ 178,705</u>		<u>\$ 128,602</u>	<u>\$ 26,881</u>	<u>\$ -</u>
Expenditures						
Personnel Services		\$ 35,741	\$ 26,881	\$ -	\$ 26,881	\$ -
Operating Expenses		70,440	126,914	126,914	-	-
Equipment		72,524	1,688	1,688	-	-
		<u>\$ 178,705</u>	<u>\$ 155,483</u>	<u>\$ 128,602</u>	<u>\$ 26,881</u>	<u>\$ -</u>

**COUNTY OF TULARE  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
FOR THE YEAR ENDED JUNE 30, 2019**

**SECTION I – SUMMARY OF AUDITOR’S RESULTS**

Financial Statements:

Type of auditor's report issued		Unmodified
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:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?		
	___ yes	_x_ 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
14.228	Community Development Block Grants/State's Program
14.239	Home Investment Partnerships Program
20.205	Highway Planning and Construction
93.558	Temporary Assistance for Needy Families
93.658	Foster Care Title IV-E
93.659	Adoption Assistance

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	_x_ no

**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, 2019**

None.