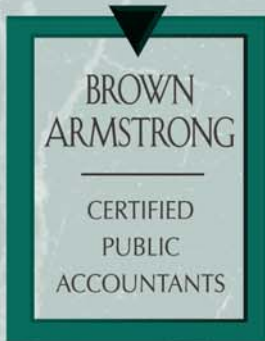


COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2018

**COUNTY OF TULARE
SINGLE AUDIT REPORTS
FOR THE YEAR ENDED JUNE 30, 2018**

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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, 2018, 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 27, 2018.

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*.

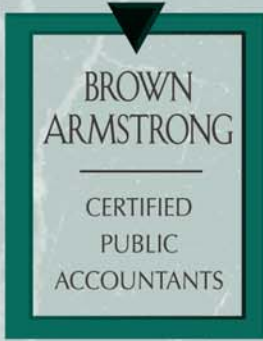
Purpose of this Report

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 27, 2018



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, 2018. 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, 2018.

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.

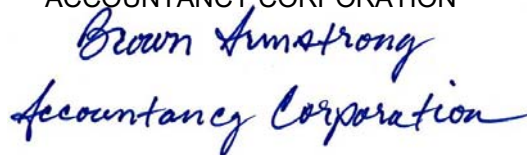
Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 27, 2018, 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, 2019

COUNTY OF TULARE
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF AGRICULTURE</u>				
Passed through California Department of Agriculture				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1121-CA	\$ -	\$ 61,081
Plant and Animal Disease, Pest Control, and Animal Care	10.025	18-8506-1211-CA	-	138,131
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1317-CA	-	92,483
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-1164-CA	-	1,625
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-8506-1164-CA	-	4,388
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-0072	-	62,676
Plant and Animal Disease, Pest Control, and Animal Care	10.025	17-0176	-	172,891
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA	-	364,408
Plant and Animal Disease, Pest Control, and Animal Care	10.025	16-8506-0484-CA	602,516	657,794
Total Plant and Animal Disease, Pest Control, and Animal Care			602,516	1,555,477
Passed through California Department of Education				
School Breakfast Program	10.553	54 10546 6054795 01	-	141,231
National School Lunch Program	10.555	54 10546 6054795 01	-	259,273
Total Child Nutrition Cluster			-	400,504
Passed through California Department of Health Care Services				
Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	15-10078	-	5,130,420
Passed through California Department of Public Health				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	13-20494	362,563	982,726
Passed through California Department of Social Services				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Not Available	-	9,844,618
Total State Administrative Matching Grants for Supplement Nutrition Program			362,563	10,827,344
Passed through U.S. Forest Service				
Schools and Roads - Grants to States	10.665	Not Available	-	183,862
Direct Program				
Community Facilities Loans and Grants	10.766	Not Available	-	28,170
TOTAL U.S. DEPARTMENT OF AGRICULTURE			965,079	18,125,777
<u>U.S. DEPARTMENT OF DEFENSE</u>				
Passed through U.S. Flood Control				
Payments to States in Lieu of Real Estate Taxes	12.112	Not Available	-	3,526
TOTAL U.S. DEPARTMENT OF DEFENSE			-	3,526
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Passed through California Department of Housing and Community Development				
Community Development Block Grants/Entitlement Grants	14.218	14-CDBG-9900	-	26,241
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228	14-CDBG-9892	-	14,675
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT			-	40,916
<u>U.S. DEPARTMENT OF JUSTICE</u>				
Direct Programs				
Services for Trafficking Victims	16.320	2016-VT-BX-K004	92,339	227,705
Enhanced Training and Services to End Violence and Abuse of Women Later in Life	16.528	2015-EW-AX-K006	-	5,109
Passed through California Governor's Office of Emergency Services				
Crime Victim Assistance	16.575	VW17360540	-	340,374
Crime Victim Assistance	16.575	UV16020540	-	158,394
Crime Victim Assistance	16.575	HA17040540	-	64,437
Crime Victim Assistance	16.575	XE16010540	-	207,903
Crime Victim Assistance	16.575	KC17010540	-	14,362
Subtotal			-	785,470
Violence Against Women Formula Grants	16.588	VW17090540	-	218,000
Direct Program				
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	2017-WE-AX-0005	53,400	97,647
Passed through Board of State and Community Corrections				
Residential Substance Abuse Treatment for State Prisoners	16.593	BSCC 529-17	-	232,322
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 611-17	6,710	70,832
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC 611-17-2	188,018	283,209
Direct Program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2014-WE-AX-0052	5,459	23,140
Subtotal			200,187	377,181
Direct Program				
Body Worn Camera Policy and Implementation	16.835	2016-BC-BX-K093	-	68,182
TOTAL U.S. DEPARTMENT OF JUSTICE			345,926	2,011,616

(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, 2018

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF LABOR</u>				
Direct Program				
Reentry Employment Opportunities	17.270	PE-297491660A6	223,067	514,223
Workforce Innovation and Opportunity Act (WIOA) Cluster				
Passed through California Employment Development Department				
WIOA Adult Program	17.258	K7102077	-	36,311
WIOA Adult Program	17.258	K7102077	370,318	1,006,039
WIOA Adult Program	17.258	K8106694	194,987	529,718
WIOA Adult Program	17.258	K8106694	718,534	1,952,032
Subtotal			1,283,839	3,524,100
WIOA Youth Activities	17.259	K7102077	1,546,258	3,644,132
WIOA Youth Activities	17.259	K8106694	16,390	41,432
WIOA Youth Activities	17.259	K8106694	279,000	657,532
Subtotal			1,841,648	4,343,096
WIOA Dislocated Worker Formula Grants	17.278	K698400	313,089	679,906
WIOA Dislocated Worker Formula Grants	17.278	K698400	-	34,693
WIOA Dislocated Worker Formula Grants	17.278	K7102077	-	10,933
WIOA Dislocated Worker Formula Grants	17.278	K7102077	288,766	988,766
WIOA Dislocated Worker Formula Grants	17.278	K7102077	205,157	702,479
WIOA Dislocated Worker Formula Grants	17.278	K7102077	-	26,530
WIOA Dislocated Worker Formula Grants	17.278	K8106694	-	6,244
WIOA Dislocated Worker Formula Grants	17.278	K8106694	-	21,526
WIOA Dislocated Worker Formula Grants	17.278	K8106694	159,475	546,061
WIOA Dislocated Worker Formula Grants	17.278	K8106694	640,591	2,193,455
WIOA Dislocated Worker Formula Grants	17.278	K8106694	-	22,137
WIOA Dislocated Worker Formula Grants	17.278	K8106694	-	126,671
Subtotal			1,607,078	5,359,401
Total WIOA Cluster			4,732,565	13,226,597
TOTAL U.S. DEPARTMENT OF LABOR			4,955,632	13,740,820
<u>U.S. DEPARTMENT OF TRANSPORTATION</u>				
Direct Programs				
Airport Improvement Program	20.106	3-06-0266-007-2015	-	5,592
Airport Improvement Program	20.106	03-06-2066-009-2017	-	12,827
Subtotal			-	18,419
Passed through California Department of Transportation				
Highway Planning and Construction	20.205	BRLS-5946(130)	-	76,311
Highway Planning and Construction	20.205	HRRRL-5946(146)	-	137,647
Highway Planning and Construction	20.205	HSIPL-5946(147)	-	353,821
Highway Planning and Construction	20.205	BRLO-5946(106)	-	132,230
Highway Planning and Construction	20.205	BRLO-5946(108)	-	93,913
Highway Planning and Construction	20.205	BRLO-5946(109)	-	76,862
Highway Planning and Construction	20.205	BRLO-5946(112)	-	121,852
Highway Planning and Construction	20.205	BRLO-5946(113)	-	6,196
Highway Planning and Construction	20.205	BRLO-5946(158)	-	675,237
Highway Planning and Construction	20.205	BHLO-5946(114)	-	159,006
Highway Planning and Construction	20.205	BHLO-5946(115)	-	127,641
Highway Planning and Construction	20.205	BHLO-5946(116)	-	26,813
Highway Planning and Construction	20.205	BRLO-5946(117)	-	91,712
Highway Planning and Construction	20.205	BRLO-5946(144)	-	14,092
Highway Planning and Construction	20.205	BRLO-5946(140)	-	117,515
Highway Planning and Construction	20.205	BRLO-5946(138)	-	76,028
Highway Planning and Construction	20.205	BRLS-5946(139)	-	97,535
Highway Planning and Construction	20.205	BRLO-5946(143)	-	16,002
Highway Planning and Construction	20.205	BRLO-5946(142)	-	15,044
Highway Planning and Construction	20.205	BRLO-5946(141)	-	15,711
Highway Planning and Construction	20.205	ATPL-5946(148)	-	3,316
Highway Planning and Construction	20.205	STPL-5946(156)	-	1,221,903
Highway Planning and Construction	20.205	HSR13-14	-	15,201
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.01-1.09	-	29,547
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 1.10	-	2,129
Highway Planning and Construction	20.205	HSR13-57 Sub Utility Agreement 2.01-2.05	-	17,948
Highway Planning and Construction	20.205	CML(151)	-	34,500
Highway Planning and Construction	20.205	HSIPL-5946(163)	-	24,786
Highway Planning and Construction	20.205	HSIPL-5946(162)	-	34,804
Highway Planning and Construction	20.205	HSIPL-5946(161)	-	54,109
Highway Planning and Construction	20.205	ATPL-5946(166)	-	79,904
Highway Planning and Construction	20.205	HSIPL-5946(174)	-	41,471
Subtotal			-	3,990,786

(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, 2018

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF TRANSPORTATION (Continued)</u>				
Direct Program				
Formula Grants for Rural Areas	20.509	64B017-00554	-	357,156
Passed through Office of Traffic Safety				
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL1713	-	21,890
Minimum Penalties for Repeat Offenders for Driving While Intoxicated	20.608	AL18028	-	104,412
Subtotal			-	126,302
National Priority Safety Programs	20.616	DI18029	-	105,643
TOTAL U.S. DEPARTMENT OF TRANSPORTATION			-	4,598,306
<u>U.S. ENVIRONMENTAL PROTECTION AGENCY</u>				
Passed through California State Water Resources Control Board				
Capitalization Grants for Drinking Water State Revolving Funds	66.468	14-617-550	-	8,117
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY			-	8,117
<u>U.S. ELECTION ASSISTANCE COMMISSION</u>				
Passed through California Secretary of State				
Help America Vote Act Requirements Payments	90.401	17G26145	-	6,143
TOTAL U.S. ELECTION ASSISTANCE COMMISSION			-	6,143
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</u>				
Passed through California Department of Health Care Services				
Public Health Emergency Preparedness	93.069	24362	-	843,773
Passed through California Department of Public Health				
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	15-10306	-	221,449
Projects Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	NU52PS004656	-	62,229
Passed through California Department of Health Care Services				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	Not Available	-	172,586
Disability Prevention	93.184	Not Available	-	316,668
Childhood Lead Poisoning Prevention Projects - State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	05-45180	-	87,381
Passed through California Department of Public Health				
Immunization Cooperative Agreements	93.268	17-10072	-	153,794
Passed through California Department of Social Services				
Promoting Safe and Stable Families	93.556	CFL 17/18-07	-	625,923
Promoting Safe and Stable Families	93.556	Not Available	-	40,438
Subtotal			-	666,361
Temporary Assistance to Needy Families	93.558	Not Available	-	17,172,245
Temporary Assistance to Needy Families	93.558	Not Available	-	26,416,622
Temporary Assistance to Needy Families	93.558	Not Available	-	810,941
Subtotal			-	44,399,808
Child Support Enforcement	93.563	Not Available	-	8,190,250
Child Support Enforcement	93.563	Not Available	-	411,023
Subtotal			-	8,601,273
Community-Based Child Abuse Prevention Grants	93.590	1808	-	26,944
Stephanie Tubbs Jones Child Welfare Services Program	93.645	Not Available	-	372,953
Foster Care Title IV-E	93.658	Not Available	-	10,200,386
Foster Care Title IV-E	93.658	Not Available	-	5,979,730
Foster Care Title IV-E	93.658	Not Available	-	992,181
Foster Care Title IV-E	93.658	Not Available	-	91,594
Foster Care Title IV-E	93.658	Not Available	-	954,163
Foster Care Title IV-E	93.658	Not Available	-	103,152
Foster Care Title IV-E	93.658	Not Available	-	271,099
Foster Care Title IV-E	93.658	Not Available	-	178,255
Passed through Department of Health and Human Services				
Foster Care Title IV-E	93.658	Not Available	-	118,001
Subtotal			-	18,888,561

(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, 2018

Federal Grantor/Program Title	Federal CFDA No.	Contract or Program Number	Passed Through to Subrecipients	Total Federal Expenditures
<u>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</u>				
Passed through California Department of Social Services				
Adoption Assistance	93.659	Not Available	-	5,216,937
Adoption Assistance	93.659	Not Available	-	552,022
Subtotal			-	5,768,959
Chafee Foster Care Independence Program	93.674	Not Available	-	313,352
Passed through California Department of Health Care Services				
Lifeline of Wellness	93.757	14-10714	-	625,123
Medical Assistance Program	93.778	Not Available	-	299,776
Medical Assistance Program	93.778	01-15397	1,675,226	1,835,213
Medical Assistance Program	93.778	Not Available	-	1,523,825
Medical Assistance Program	93.778	Not Available	-	305,595
Subtotal			1,675,226	3,964,409
National Bioterrorism Hospital Preparedness Program	93.889	24362	-	168,186
Passed through California Department of Public Health				
HIV Care Formula Grants	93.917	15-11080	-	311,587
Passed through California Department of Health Care Services				
Block Grants for Community Mental Health Services	93.958	Not Available	-	973,811
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-904113	372,996	1,334,142
Passed through California Department of Public Health				
Maternal and Child Health Services Block Grant to the States	93.994	Not Available	-	471,017
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			2,048,222	88,744,366
<u>U.S. DEPARTMENT OF HOMELAND SECURITY</u>				
Passed through California Governor's Office of Emergency Services				
Hazard Mitigation Grant	97.039	DR4240-0101	-	18,960
Emergency Management Performance Grants	97.042	2017-0007	-	220,898
Fire Management Assistance Grant	97.046	FEMA-5205-FM-CA	-	11,292
Homeland Security Grant Program	97.067	2015-0078	17,587	38,018
Homeland Security Grant Program	97.067	2016-0102	13,322	124,203
Homeland Security Grant Program	97.067	2017-0083	-	20,501
Subtotal			30,909	182,722
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY			30,909	433,872
TOTAL EXPENDITURES OF FEDERAL AWARDS, EXCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			\$ 8,345,768	\$ 127,713,459
FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR				
<u>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</u>				
Passed through California Department of Community Planning and Development				
Community Development Block Grants/State's Program	14.228	N/A	\$ -	\$ 3,724,347
Direct Program				
Home Investment Partnership Program	14.239	N/A	-	7,694,102
TOTAL FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			-	11,418,449
TOTAL EXPENDITURES OF FEDERAL AWARDS, INCLUDING FEDERAL LOAN BALANCES CARRIED FORWARD FROM PRIOR YEAR			\$ 8,345,768	\$ 139,131,908

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, 2018**

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, 2018. 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, 2018 AND 2017

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, 2018</u>	<u>Outstanding Balance at June 30, 2017</u>
14.228	CDBG	Resource Management Agency	\$ 3,724,347	\$ 3,786,708
14.239	HOME	Resource Management Agency	7,694,102	7,626,556
			<u>\$ 11,418,449</u>	<u>\$ 11,413,264</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, 2018

NOTE 6 – AMOUNTS PROVIDED TO SUBRECIPIENTS

The County has provided federal awards to various subrecipients. For the year ended June 30, 2018, 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	3RW	\$ 1,764
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Alberto Carranza	3,276
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Alfredo Castro Gonzalez	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ampelia Flores	724
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	AUSTIN-SHERWOOD PARTNERSHIP	1,714
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Bartolome Racca	907
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	33,614
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 MOENCH	604
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Bradley Ward	907
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Brandt Enterprises	2,520
Plant and Animal Disease, Pest Control, and Animal Care	10.025	BRENT DOYEL	1,711
Plant and Animal Disease, Pest Control, and Animal Care	10.025	BROADVIEW CITRUS GROVES	17,136
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Bruce F Kelsey	25,793
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	Carlisle & Muckleroy	1,207
Plant and Animal Disease, Pest Control, and Animal Care	10.025	CARLO GIANNETTO	3,654
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Carlos C. Torres	453
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Carranza Brothers Farming	3,397
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Central Valley Farms, Inc	857
Plant and Animal Disease, Pest Control, and Animal Care	10.025	C-HI Farms LLC	2,520
Plant and Animal Disease, Pest Control, and Animal Care	10.025	CLARENCE H HILL	1,512
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Clint Olenberger	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	Corkins Farming Inc	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Cosart W F Packing Co	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	County Line Ranch	5,519
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Daniel Stephens	5,366
Plant and Animal Disease, Pest Control, and Animal Care	10.025	David C. Cannella	2,868
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 Heights Ranch	66,607
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Donald Peracchi	8,921
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	Doug Peltzer	3,321
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Douglas Owen	3,125
Plant and Animal Disease, Pest Control, and Animal Care	10.025	DUANE MEIER	3,547
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Earl B. Fugate	6,640
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Etchegaray Farms LLC	63,863
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Evelyn Roper Trust	905
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Foothill Organics	14,325
Plant and Animal Disease, Pest Control, and Animal Care	10.025	FRANCE RANCH	2,933
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Full Circle Farming, LLC	6,963
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	GC Galloway LLC	353
Plant and Animal Disease, Pest Control, and Animal Care	10.025	George Burtleson	907
Plant and Animal Disease, Pest Control, and Animal Care	10.025	George F Roundtree	1,690
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Gerardo Carranza	1,811
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Golden Groves Ranch	2,203
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GOLDEN VALLEY CITRUS INC	3,432
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GORDON HUGLE	706
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	605
Plant and Animal Disease, Pest Control, and Animal Care	10.025	GRIFFITH FARMS	12,265
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Guadalupe Venegas Gutierrez	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Gustavo Carranza	2,117
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Half Dome Citrus, LLC	1,121
Plant and Animal Disease, Pest Control, and Animal Care	10.025	HALOPOFF, JOHN	302
Plant and Animal Disease, Pest Control, and Animal Care	10.025	HARLEY PHILLIPS	1,159
Plant and Animal Disease, Pest Control, and Animal Care	10.025	HERMOSA TIERRA INC	5,015
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Holly Farms LP	2,671
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Hortencia Aguilera	879
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Howard Clarke	2,318
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Humberto Quezada	2,195
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ignacio Sanchez	14,552
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ISHIDA & ISHIDA INC	7,337
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	1,814
Plant and Animal Disease, Pest Control, and Animal Care	10.025	JAMES JOSEPHSON	3,830
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Janice B. Fowler	176
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Jeff Brower Inc	1,814
Plant and Animal Disease, Pest Control, and Animal Care	10.025	JESUS R RAMOS FARM LABOR CONTRACTOR	3,175
Plant and Animal Disease, Pest Control, and Animal Care	10.025	JNJ Hanggi Farms Inc	3,326
Plant and Animal Disease, Pest Control, and Animal Care	10.025	JOHN JOSEPHSON	3,377
Plant and Animal Disease, Pest Control, and Animal Care	10.025	John Lester Guthrie	2,520

(Continued)

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

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	John N Fisher IV	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	John Wolhaupter	4,032
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Jose Andrade	604
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	JUAN CARRANZA	857
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Juanita Cruz	1,207
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Justin Kyle Witt	403
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Keith Watkins	2,255
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Kenneth E. Vetter	756
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Kevin Takao Fukuda	1,592
Plant and Animal Disease, Pest Control, and Animal Care	10.025	KISSICK PROP INC	4,527
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Koeneke Ranches	1,058
Plant and Animal Disease, Pest Control, and Animal Care	10.025	La Perla Citrus Growers LLC	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Lane Patterson	1,207
Plant and Animal Disease, Pest Control, and Animal Care	10.025	LAUX LAND COMPANY	11,290
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Lawrence Edward Herrera Jr	958
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Leland W Langford	2,233
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Limoneira Company	26,423
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Linda E. Brumley	1,159
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Louis Gurrola	504
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	3,629
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-2 Ranch	706
Plant and Animal Disease, Pest Control, and Animal Care	10.025	MAC Ranches	2,554
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Magnolia Citrus Association	252
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Margarita Velez Revocable Trust	1,992
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Maria Isabel Gutierrez	604
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Mark Michaelis	605
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Matthew Hays Hendrick	479
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	605
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Miguel Prado	1,210
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Mike Tsuboi	875
Plant and Animal Disease, Pest Control, and Animal Care	10.025	MITTMAN, MARTIN	7,476
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	Nathan Wollenman et al.	302
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Nim Chi Lau	7,132
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Olea Ranch Company	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ORSBORN, BRUCE	4,898
Plant and Animal Disease, Pest Control, and Animal Care	10.025	P & L Properties	1,028
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Padilla Groves	756
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Paul Thomas Prescott	1,688
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Plano Properties Partners LLC	1,512
Plant and Animal Disease, Pest Control, and Animal Care	10.025	R-7 Enterprises	6,199
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ramiro Carranza	2,772
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	Ricardo Castillo	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Richard Cooksey	907
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ROARK ORCHARDS INC	1,328
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Robert Collins	1,260
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Robert J. Denni	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Robert W. Bergen	1,207
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ROBIN HADLEY	202
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Roger Duke	176
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 Peter	305
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Ronald D. Kissick	2,124
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Rosalio Servin	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Russell Dale Bassett Jr.	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	S & D Partnership	1,086
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Sherwood & James Ranches	8,816
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Shires Ranch LP	1,347
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Sidehill Citrus Groves	7,258
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Sierra Vista AG Services LLC	630
Plant and Animal Disease, Pest Control, and Animal Care	10.025	SIX PALMS RANCH	1,562
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Soto FLC Inc.	1,008
Plant and Animal Disease, Pest Control, and Animal Care	10.025	STEPHEN MEIER	3,427
Plant and Animal Disease, Pest Control, and Animal Care	10.025	STEVE LADRIGAN	580
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	Stutsman & Stutsman	1,147
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Susan Neutz	1,388
Plant and Animal Disease, Pest Control, and Animal Care	10.025	SV Farms, LLC	2,716
Plant and Animal Disease, Pest Control, and Animal Care	10.025	TAKEMOTO, LYNN	1,531
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	Thomas B Prescott	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Thomas J O'Sullivan	4,032

(Continued)

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

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	Thomas L. Bechtel	504
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Three T's Partnership	997
Plant and Animal Disease, Pest Control, and Animal Care	10.025	ULTRA DIVERSIFIED INC	1,509
Plant and Animal Disease, Pest Control, and Animal Care	10.025	VELASQUEZ, JESSIE	1,871
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Visalia Citrus Packing Grp Inc	7,494
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	WADDELL, ERIC	6,502
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Weldon Farms Inc.	454
Plant and Animal Disease, Pest Control, and Animal Care	10.025	WILBERT MOENCH	3,018
Plant and Animal Disease, Pest Control, and Animal Care	10.025	WILLIAM BRISTOW	1,159
Plant and Animal Disease, Pest Control, and Animal Care	10.025	William Sandborg Jr.	1,310
Plant and Animal Disease, Pest Control, and Animal Care	10.025	WOLLENMAN FARMS	664
Plant and Animal Disease, Pest Control, and Animal Care	10.025	You-Can	789
Plant and Animal Disease, Pest Control, and Animal Care	10.025	Zenz & O'Sullivan	1,811
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Foodlink for Tulare County Inc.	12,586
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Family Healthcare Network	60,326
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Tulare County Superintendent of Schools	235,928
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	10.561	Kawah Delta Hospital Foundation	53,723
Services for Trafficking Victims	16.320	Tulare County Sheriff	92,339
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Family Services of Tulare County	14,103
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Tulare County District Attorney	10,939
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	Tulare County Probation	28,358
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Exeter Police Department	45,467
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Tulare County Office of Education	70,786
Edward Byrne Memorial Justice Assistance Grant Program	16.738	ProYouth	39,904
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Dr. Robertson	38,571
Edward Byrne Memorial Justice Assistance Grant Program	16.738	Family Services of Tulare County	5,459
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	21,766
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	348,552
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	11,461
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	183,526
Workforce Innovation and Opportunity Act Adult Program	17.258	Proteus	42,234
Workforce Innovation and Opportunity Act Adult Program	17.258	CSET	676,300
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus	196,125
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	1,009,823
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	340,310
Workforce Innovation and Opportunity Act Youth Activities	17.259	Proteus	35,388
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	182,208
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	61,404
Workforce Innovation and Opportunity Act Youth Activities	17.259	CSET	13,341
Workforce Innovation and Opportunity Act Youth Activities	17.259	Tulare County Office of Education	3,049
Reentry Employment Opportunities	17.270	CSET	223,067
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	13,543
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	191,614
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	19,062
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	269,704
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	10,527
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	148,948
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	42,286
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	598,305
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	Proteus	12,601
Workforce Innovation and Opportunity Act Dislocated Worker Formula Grant	17.278	CSET	300,488
Medical Assistance Program	93.778	Burton Elem S.D.	140,205
Medical Assistance Program	93.778	Earlimart S.D.	43,297
Medical Assistance Program	93.778	Exeter Unified S.D.	71,684
Medical Assistance Program	93.778	Pixley Union S.D.	49,805
Medical Assistance Program	93.778	Pleasant View Elem S.D.	22,679
Medical Assistance Program	93.778	Porterville Unified S.D.	131,724
Medical Assistance Program	93.778	Strathmore Union Elem S.D.	18,744
Medical Assistance Program	93.778	Sundale Union Elem S.D.	23,060
Medical Assistance Program	93.778	Sunnyside Union Elem S.D.	13,626
Medical Assistance Program	93.778	Tulare City S.D.	231,406
Medical Assistance Program	93.778	Tulare Joint Union H.S. District	120,139
Medical Assistance Program	93.778	Visalia Unified S.D.	560,311
Medical Assistance Program	93.778	Woodlake Family Resource Center	11,950
Medical Assistance Program	93.778	Family Services	68,988
Medical Assistance Program	93.778	Parenting Network	167,608
Block Grants for Prevention and Treatment of Substance Abuse	93.959	Family Services of Tulare County	54,612
Block Grants for Prevention and Treatment of Substance Abuse	93.959	National Council on Alcoholism Inc	169,708
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	88,676
Homeland Security Grant Program	97.067	City of Tulare Fire	9,669
Homeland Security Grant Program	97.067	Woodlake Fire Protection	7,918
Homeland Security Grant Program	97.067	Visalia Police Department	5,972
Homeland Security Grant Program	97.067	City of Farmersville Fire	7,350

TOTAL PASSED THROUGH TO SUBRECIPIENTS

\$ 8,345,768

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

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, 2018. 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		\$ 86,323		\$ 64,437	\$ 16,111	\$ -
Expenditures						
Personnel Services		\$ 65,615	\$ 60,936	\$ 48,748	\$ 12,188	\$ -
Operating Expenses		20,708	19,612	15,689	3,923	-
Equipment		-	-	-	-	-
		<u>\$ 86,323</u>	<u>\$ 80,548</u>	<u>\$ 64,437</u>	<u>\$ 16,111</u>	<u>\$ -</u>
ELDER ABUSE PROGRAM (Federal CFDA# 16.575) Grant Period July 1, 2016 - June 30, 2018	CalOES XE16010540					
Revenues		\$ 736,709		\$ 207,903	\$ 51,975	\$ -
Expenditures						
Personnel Services		\$ 382,730	\$ 106,421	\$ 85,137	\$ 21,284	\$ -
Operating Expenses		315,979	153,457	122,766	30,691	-
Equipment		38,000	-	-	-	-
		<u>\$ 736,709</u>	<u>\$ 259,878</u>	<u>\$ 207,903</u>	<u>\$ 51,975</u>	<u>\$ -</u>
UNSERVED/UNDERSERVED VICTIM ADVOCACY AND OUTREACH PROGRAM (Federal CFDA# 16.575) Grant Period April 1, 2017 - September 30, 2018	CalOES UV16020540					
Revenues		\$ 328,125		\$ 158,394	\$ 39,350	\$ -
Expenditures						
Personnel Services		\$ 286,973	\$ 191,571	\$ 153,456	\$ 38,115	\$ -
Operating Expenses		41,152	6,173	4,938	1,235	-
Equipment		-	-	-	-	-
		<u>\$ 328,125</u>	<u>\$ 197,744</u>	<u>\$ 158,394</u>	<u>\$ 39,350</u>	<u>\$ -</u>
VICTIM/WITNESS ASSISTANCE PROGRAM (Federal CFDA# 16.575) Grant Period October 1, 2017 - September 30, 2018	CalOES VW17360540					
Revenues		\$ 610,351		\$ 340,374	\$ 12,384	\$ 60,836
Expenditures						
Personnel Services		\$ 375,406	\$ 344,771	\$ 281,167	\$ 10,868	\$ 52,736
Operating Expenses		159,945	66,864	59,207	1,516	6,141
Equipment		75,000	1,959	-	-	1,959
		<u>\$ 610,351</u>	<u>\$ 413,594</u>	<u>\$ 340,374</u>	<u>\$ 12,384</u>	<u>\$ 60,836</u>
VIOLENCE AGAINST WOMEN VERTICAL PROSECUTION PROGRAM (Federal CFDA# 16.588) Grant Period July 1, 2017 - June 30, 2018	CalOES VV17090540					
Revenues		\$ 290,667		\$ 218,000	\$ 72,667	\$ -
Expenditures						
Personnel Services		\$ 288,202	\$ 288,202	\$ 216,151	\$ 72,051	\$ -
Operating Expenses		2,465	2,465	1,849	616	-
Equipment		-	-	-	-	-
		<u>\$ 290,667</u>	<u>\$ 290,667</u>	<u>\$ 218,000</u>	<u>\$ 72,667</u>	<u>\$ -</u>
RESIDENTIAL SUBSTANCE ABUSE TREATMENT FOR STATE PRISONERS (Federal CFDA# 16.593) Grant Period July 1, 2017 - June 30, 2018	BSCC BSCC 529-17					
Revenues		\$ 314,333		\$ 232,322	\$ 77,438	\$ -
Expenditures						
Personnel Services		\$ 61,697	\$ 60,344	\$ 45,258	\$ 15,086	\$ -
Operating Expenses		252,636	249,416	187,064	62,352	-
Equipment		-	-	-	-	-
		<u>\$ 314,333</u>	<u>\$ 309,760</u>	<u>\$ 232,322</u>	<u>\$ 77,438</u>	<u>\$ -</u>
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (Federal CFDA# 16.738) Grant Period January 1, 2017 - December 31, 2017	BSCC BSCC 611-17					
Revenues		\$ 670,948		\$ 70,832	\$ -	\$ -
Expenditures						
Personnel Services		\$ 364,110	\$ 64,122	\$ 64,122	\$ -	\$ -
Operating Expenses		306,838	6,710	6,710	-	-
Equipment		-	-	-	-	-
		<u>\$ 670,948</u>	<u>\$ 70,832</u>	<u>\$ 70,832</u>	<u>\$ -</u>	<u>\$ -</u>

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

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
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (Federal CFDA# 16.738) Grant Period October 1, 2017 - December 31, 2018	BSCC BSCC 611-17-2					
Revenues		\$ 327,437		\$ 283,209	\$ -	\$ -
Expenditures						
Personnel Services		\$ 140,678	\$ 95,191	\$ 95,191	\$ -	\$ -
Operating Expenses		186,759	188,018	188,018	-	-
Equipment		-	-	-	-	-
		\$ 327,437	\$ 283,209	\$ 283,209	\$ -	\$ -
SERVICES FOR TRAFFICKING VICTIMS (Federal CFDA# 16.320) Grant Period October 1, 2016 to September 30, 2019	DOJ 2016-VT-BX-K004					
Revenues		\$ 964,081		\$ 227,705	\$ 91,645	\$ -
Expenditures		\$ 964,081	\$ 319,350	\$ 227,705	\$ 91,645	\$ -
IMPROVING CRIMINAL JUSTICE RESPONSES GRANT PROGRAM (Federal CFDA# 16.590) Grant Period October 1, 2017 to September 30, 2020	DOJ 2017-WE-AX-0005					
Revenues		\$ 450,000		\$ 97,647	\$ -	\$ -
Expenditures						
Personnel Services		\$ 180,990	\$ 44,247	\$ 44,247	\$ -	\$ -
Operating Expenses		269,010	53,400	53,400	-	-
Equipment		-	-	-	-	-
		\$ 450,000	\$ 97,647	\$ 97,647	\$ -	\$ -
EDWARD BYRNE MEMORIAL JUSTICE ASSISTANCE GRANT PROGRAM (Federal CFDA# 16.738) Grant Period October 1, 2014 to September 30, 2017	DOJ 2014-WE-AX-0052					
Revenues		\$ 300,000		\$ 23,140	\$ -	\$ -
Expenditures						
Personnel Services		\$ 135,977	\$ 17,296	\$ 17,296	\$ -	\$ -
Operating Expenses		164,023	5,844	5,844	-	-
Equipment		-	-	-	-	-
		\$ 300,000	\$ 23,140	\$ 23,140	\$ -	\$ -
BODY WORN CAMERA POLICY AND IMPLEMENTATION (Federal CFDA# 16.835) Grant Period October 1, 2016 to September 30, 2018	DOJ 2016-BC-BX-K093					
Revenues		\$ 194,864		\$ 68,182	\$ 89,801	\$ -
Expenditures						
Personnel Services		\$ 9,287	\$ 19,209	\$ 17,553	\$ 1,656	\$ -
Operating Expenses		185,577	138,774	50,629	88,145	-
Equipment		-	-	-	-	-
		\$ 194,864	\$ 157,983	\$ 68,182	\$ 89,801	\$ -
CALIFORNIA VICTIM COMPENSATION BOARD Grant Period July 1, 2015 - June 30, 2018	CalVCB VCGC5064					
Revenues		\$ 168,004		\$ -	\$ -	\$ 167,404
Expenditures						
Personnel Services		\$ 167,404	\$ 167,404	\$ -	\$ -	\$ 167,404
Operating Expenses		600	-	-	-	-
Equipment		-	-	-	-	-
		\$ 168,004	\$ 167,404	\$ -	\$ -	\$ 167,404
CALIFORNIA VICTIM COMPENSATION BOARD Grant Period July 1, 2017 - June 30, 2019	CalVCB VC-7088					
Revenues		\$ 80,586		\$ -	\$ -	\$ 75,612
Expenditures						
Personnel Services		\$ 73,636	\$ 73,567	\$ -	\$ -	\$ 73,567
Operating Expenses		6,950	2,045	-	-	2,045
Equipment		-	-	-	-	-
		\$ 80,586	\$ 75,612	\$ -	\$ -	\$ 75,612
HOMELAND SECURITY GRANT PROGRAM (Federal CFDA# 97.067) Grant Period September 1, 2015 - May 31, 2018	CalOES 2015-0078					
Revenues		\$ 542,933		\$ 38,018	\$ 131,307	\$ -
Expenditures		\$ 542,933	\$ 169,325	\$ 38,018	\$ 131,307	\$ -

COUNTY OF TULARE
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

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
HOMELAND SECURITY GRANT PROGRAM						
(Federal CFDA# 97.067)						
Grant Period September 1, 2016 - May 31, 2019						
Revenues	CalOES 2016-0102	\$ 546,478		\$ 124,203	\$ -	\$ -
Expenditures		\$ 546,478	\$ 124,203	\$ 124,203	\$ -	\$ -
HOMELAND SECURITY GRANT PROGRAM						
(Federal CFDA# 97.067)						
Grant Period September 1, 2017 through May 31, 2020						
Revenues	CalOES 2017-0083	\$ 546,474		\$ 20,501	\$ -	\$ -
Expenditures		\$ 546,474	\$ 20,501	\$ 20,501	\$ -	\$ -
EMERGENCY MANAGEMENT PERFORMANCE GRANT						
(Federal CFDA# 97.042)						
Grant Period July 1, 2017 - June 30, 2018						
Revenues	CalOES 2017-0007	\$ 220,898		\$ 220,898	\$ 220,898	\$ -
Expenditures		\$ 220,898	\$ 441,796	\$ 220,898	\$ 220,898	\$ -
HAZARD MITIGATION GRANT PROGRAM						
(Federal CFDA# 97.039)						
Revenues	CalOES DR4240-0101	\$ 88,835		\$ 18,960	\$ 495	\$ -
Expenditures		\$ 88,835	\$ 19,455	\$ 18,960	\$ 495	\$ -
CHILD ADVOCACY CENTER PROGRAM						
(Federal CFDA# 16.575)						
Grant Period April 1, 2018 - March 31, 2019						
Revenues	CalVCB KC17010540	\$ 178,705		\$ 14,362	\$ 3,591	\$ -
Expenditures						
Personnel Services		\$ 35,741	\$ 3,591	\$ -	\$ 3,591	\$ -
Operating Expenses		70,440	-	-	-	-
Equipment		72,524	14,362	14,362	-	-
		\$ 178,705	\$ 17,953	\$ 14,362	\$ 3,591	\$ -

**COUNTY OF TULARE
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2018**

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	___ <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:	Unmodified
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Any audit findings disclosed that are required to be reported in accordance with the Uniform Guidance?	___ yes	___ <u>x</u> no
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Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
10.025	Plant and Animal Disease, Pest Control, and Animal Care
10.561	Special Supplemental Nutrition Program for Women, Infants, and Children
17.258, 17.259, 17.278	Workforce Innovation and Opportunity Act Cluster
93.558	Temporary Assistance for Needy Families
93.563	Child Support Enforcement

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	___ <u>x</u> no
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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, 2018**

SECTION II – FINANCIAL STATEMENT FINDINGS

2017-001 Understatement of Liabilities

During the financial statement audit, we considered the following deficiency in internal control to be a material weakness:

Condition:

During the search for unrecorded liabilities test-work, we noted 11 out of 57 items that should have been accrued for the fiscal year 2016-17 were not accrued and that aggregated to \$8.07 million.

Criteria:

Per accounting principles generally accepted in the United States of America (GAAP) and Governmental Accounting Standards, the transactions occurring before year-end that are paid after year-end should be accrued properly for the fiscal year being audited.

Cause of Condition:

Numerous transactions and weak internal control over recording liabilities at the department level. The Auditor-Controller's Office was not able to timely identify the unrecorded liabilities.

Potential Effect of Condition:

Understatement of the liabilities and expenditures/expenses in the County's current year financial statements.

Repeat Finding:

No.

Recommendation:

We recommend to set up a cut off day for liability accrual purpose, carefully review subsequent cash disbursement transactions against the Account Payable listing, and make sure to be in compliance with GAAP and Governmental Accounting Standards.

Management Response:

The Auditor-Controller's Office will work closely with County departments to ensure clear instruction is provided on how to correctly handle year-end procedures. Training for all department accountants will be provided by our office in the spring of 2018 and will address a variety of issues, including proper year-end accruals for accounts payable. Furthermore, in an effort to catch any unrecorded accruals, we will expand our search for unrecorded liabilities to include all funds. If unrecorded liabilities are found, departments will immediately be contacted and instructed to post necessary accruals.

Current Year Status:

Implemented.

COUNTY OF TULARE
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS (Continued)
FOR THE YEAR ENDED JUNE 30, 2018

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

2017-002

Program: Plant and Animal Disease, Pest Control, and Animal Care

CFDA No.: 10.025

Federal Agency: U.S. Department of Agriculture

Passed-Through: California Department of Agriculture

Award Number: 16-0587-SF

Award Year: Fiscal Year 2016-17

Compliance Requirement: Allowable Costs/Cost Principles, Control Activities

Questioned Costs: \$0

Criteria:

Per cost principles of the Uniform Guidance, the expenditures used in the program should be properly accountable.

Condition:

During our payroll testing, we noted that 3 employee time cards out of 21 samples tested were not approved by a supervisor as required by the California Department of Food and Agriculture.

Cause:

Lack of oversight by the supervisors.

Context and Effect:

The County risks noncompliance with the Uniform Guidance.

Questioned Costs:

None.

Repeat Finding:

No.

Recommendation:

The County should consider implementing stronger internal controls to ensure that all timecards are properly approved.

Views of Responsible Officials of the Auditee and Corrective Action Plan:

Management concurs with the recommendation and will implement proper supervision upon the approval of time cards.

Contact Information of Responsible Official:

Name: Melissa Scheffel

Position: Accountant III

Telephone: (559) 684-3385

E-mail: mscheffel@co.tulare.ca.us

Current Year Status:

Implemented.