COUNTY OF KERN, CALIFORNIA

SINGLE AUDIT REPORT

FOR THE YEAR ENDED JUNE 30, 2012
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To the Honorable Members of the Board of Supervisors
County of Kern, California

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kern as of and for the year ended June 30, 2012, which collectively comprise the County of Kern’s basic financial statements and have issued our report thereon dated December 28, 2012. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States.

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

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

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.
Compliance and Other Matters
As part of obtaining reasonable assurance about whether the County of Kern’s financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under Government Auditing Standards.

We noted certain matters that we reported to management of the County of Kern in a separate letter dated December 28, 2012.

This report is intended solely for the information and use of the Board of Supervisors, management, Federal Awarding Agencies, Pass-Through Entities, and the State Controller’s Office and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Bakersfield, California
December 28, 2012
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

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

Compliance
We have audited the compliance of the County of Kern with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2012. The County of Kern’s major federal programs are identified in the summary of auditor’s results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County of Kern’s management. Our responsibility is to express an opinion on the County of Kern’s compliance based on our audit.

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

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

Internal Control Over Compliance
The management of the County of Kern is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County of Kern’s internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County of Kern’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 control deficiency, or combination of control deficiencies, in internal control over compliance, such that there is a reasonable possibility that noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected on a timely basis.

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

Schedule of Expenditures of Federal Awards
We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of Kern, as of and for the year ended June 30, 2012, and have issued our report thereon dated December 28, 2012. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County of Kern’s basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations, and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and the other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

This report is intended for the information of the Board of Supervisors, management, Federal Awarding Agencies, Pass-Through Entities, and the State Controller’s Office and is not intended to be and should not be used by anyone other than these specified parties.

BROWN ARMSTRONG
ACCOUNTANCY CORPORATION

Bakersfield, California
March 22, 2013
INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE WITH THE
COMMON AND SPECIFIC REQUIREMENTS APPLICABLE
TO THE PASSENGER FACILITY CHARGES PROGRAM

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

We have examined management’s assertion, included in its representation letter dated December 28, 2012, that the County of Kern complied with the common and specific requirements that are applicable to the Passenger Facility Charges Program during the period July 1, 2011, through June 30, 2012. As discussed in that representation letter, management is responsible for the County of Kern’s compliance with those requirements. Our responsibility is to express an opinion on management’s assertion about the County of Kern’s compliance based on our examination.

Our examination was made in accordance with standards established by the American Institute of Certified Public Accountants and, accordingly, included examining, on a test basis, evidence about the County of Kern’s compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion. Our examination does not provide a legal determination on the County of Kern’s compliance with specified requirements.

In our opinion, management’s assertion that the County of Kern complied with the common and specific requirements that are applicable to the Passenger Facility Charges Program during the period July 1, 2011, through June 30, 2012, is fairly stated, in all material respects.

This report is intended solely for the information and use of the Board of Supervisors, management, and the Federal Aviation Administration and is not intended to be and should not be used by anyone other than these specified parties.

Bakersfield, California
March 22, 2013
**COUNTY OF KERN, CALIFORNIA**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2012**

<table>
<thead>
<tr>
<th>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</th>
<th>Federal CFDA Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. DEPARTMENT OF AGRICULTURE</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Programs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Schools and Roads - Grants to Counties</td>
<td>10.666</td>
<td>Kern (County 15)</td>
<td>$ 9,080</td>
</tr>
<tr>
<td>ARRA - Community Facilities Loans and Grants</td>
<td>10.766</td>
<td>CA-CF-15-00-16, CA-CF-15-00-17</td>
<td>239,815</td>
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<tr>
<td>Passed through California Department of Food and Agriculture</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Plant and Animal Disease, Pest Control, and Animal Care</td>
<td>10.025</td>
<td>11-8500-0484-CA, 11-8520-1317-CA, 12-8506-1317-CA</td>
<td>300,961</td>
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<tr>
<td>Passed through Kern County Department of Agriculture and Measurement Standards Board</td>
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<td></td>
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<tr>
<td>Plant and Animal Disease, Pest Control, and Animal Care</td>
<td>10.025</td>
<td>11-8500-0654-CA, 12-806-0654-CA</td>
<td>1,149,036</td>
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<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td>1,449,997</td>
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<tr>
<td>Passed through U.S. Department of Education</td>
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<tr>
<td>School Breakfast Program</td>
<td>10.553</td>
<td>Kern (County 15)</td>
<td>39,636</td>
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<tr>
<td>National School Lunch Program</td>
<td>10.555</td>
<td>Kern (County 15)</td>
<td>600,510</td>
</tr>
<tr>
<td><strong>Subtotal - Child Nutrition Cluster</strong></td>
<td></td>
<td></td>
<td>640,146</td>
</tr>
<tr>
<td>Passed through California Department of Social Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)</td>
<td>10.561</td>
<td>Kern (County 15)</td>
<td>11,303,273</td>
</tr>
<tr>
<td>Passed through California Department of Health Services</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)</td>
<td>10.561</td>
<td>Kern (County 15)</td>
<td>104,092</td>
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<tr>
<td><strong>Subtotal</strong></td>
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<td></td>
<td>11,407,365</td>
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<tr>
<td>Passed through U.S. Forest Service</td>
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<tr>
<td>Cooperative Forestry Assistance</td>
<td>10.664</td>
<td>Kern (County 15)</td>
<td>81,903</td>
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<tr>
<td><strong>Total U.S. Department of Agriculture</strong></td>
<td></td>
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<td>13,828,306</td>
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<tr>
<td><strong>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</strong></td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Direct Programs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Community Development Block Grants (CDBG)/Entitlement Grants</td>
<td>14.218</td>
<td>Kern (County 15)</td>
<td>10,399,284</td>
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<td>Emergency Shelter Grants Program</td>
<td>14.231</td>
<td>Kern (County 15)</td>
<td>218,729</td>
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<td>Supportive Housing Program</td>
<td>14.235</td>
<td>CA0606B9D041003, CA1007B9D041000</td>
<td>118,099</td>
</tr>
<tr>
<td>Home Investment Partnerships Program</td>
<td>14.239 *</td>
<td>Kern (County 15)</td>
<td>1,530,780</td>
</tr>
<tr>
<td>ARRA - Homelessness Preventing and Rapid Re-Housing Program</td>
<td>14.257</td>
<td>Kern (County 15)</td>
<td>1,029,390</td>
</tr>
<tr>
<td>Passed through California Department of Public Health</td>
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<tr>
<td>Housing Opportunities for Persons with AIDS</td>
<td>14.241</td>
<td>10-10134</td>
<td>84,517</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Housing and Urban Development</strong></td>
<td></td>
<td></td>
<td>13,380,799</td>
</tr>
<tr>
<td>* Major Program</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

See Accompanying Notes to Schedule of Expenditures of Federal Awards.
COUNTY OF KERN, CALIFORNIA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)  
FOR THE YEAR ENDED JUNE 30, 2012

<table>
<thead>
<tr>
<th>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</th>
<th>Federal CFDA Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. DEPARTMENT OF INTERIOR</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Programs</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payment in Lieu of Taxes</td>
<td>15.226</td>
<td>N/A</td>
<td>2,498,911</td>
</tr>
<tr>
<td>National Fire Plan - Rural Fire Assistance</td>
<td>15.242</td>
<td>N/A</td>
<td>19,740</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Interior</strong></td>
<td></td>
<td></td>
<td>2,518,651</td>
</tr>
</tbody>
</table>

| **U.S. DEPARTMENT OF JUSTICE**                    |                    |                                 |                    |
| Direct Programs                                   |                    |                                 |                    |
| Public Safety Partnership and Community Policing Grants | 16.710             | Kern (County 15)                 | 2,286,014          |
| Forensic DNA Backlog Reduction Program            | 16.741             |                                 | 247,054            |
| State Criminal Alien Assistance Program           | 16.606             | Kern (County 15)                 | 464,181            |
| Southwest Border Prosecution Initiative Program   | 16.755             | Kern (County 15)                 | 189,439            |
| ARRA - State and Local Law Enforcement Assistance Program | 16.809             | Kern (County 15)                 | 33,422             |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738             | 2107                            | 175,733            |
| ARRA - Edward Byrne Memorial Justice Assistance Grant Program | 16.804             | Kern (County 15)                 | 137,784            |
| **Passed through California Emergency Management Agency** |                |                                 |                    |
| Edward Byrne Memorial Justice Assistance Grant (JAG) Program | 16.738             | 2011-DJ-BX-2181                | 451,501            |
| ARRA - Edward Byrne Memorial Justice Assistance Grant Program | 16.804             | ZA09-01-0150, ZO09-01-0150       | 999,649            |
| **Subtotal - JAG Program Cluster**                |                    |                                 | 1,764,667          |
| Passed through California Corrections Standard Authority | 16.523             | Kern (County 15)                 | 90,033             |
| Juvenile Accountability Block Grants              |                    |                                 |                    |
| Passed through California Emergency Management Agency |                |                                 |                    |
| Crime Victim Assistance                           | 16.575             | Kern (County 15)                 | 244,203            |
| Edward Byrne Memorial Formula Grant Program       | 16.579             | Kern (County 15)                 | 20,397             |
| **Paul Coverdell Forensic Sciences Improvement Grant Program** | 16.742             | 2008-CD-BX-0011 & 2010-CD-BX-0011 | 146,080          |
| Passed through Bureau of Justice Assistance       |                    |                                 |                    |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742             | 2010-CD-BX-0058                | 62,548             |
| **Subtotal**                                      |                    |                                 | 208,628            |
| **Total U.S. Department of Justice**              |                    |                                 | 5,828,220          |

| **U.S. DEPARTMENT OF LABOR**                      |                    |                                 |                    |
| Direct Programs                                   |                    |                                 |                    |
| National Farmworker Jobs Program                  | 17.264             | AC21976FU                       | 2,021,141          |
| Passed through Stanislaus County                 |                    |                                 |                    |
| ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors | 17.275             | * K074178                       | 90,359             |
| Passed through Kern Community College District   |                    |                                 |                    |
| ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors | 17.275             | * K077133/GJ-20075-10-60-A-6   | 297,804            |
| **Subtotal**                                      |                    |                                 | 388,163            |

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.
## U.S. Department of Labor (Continued)

<table>
<thead>
<tr>
<th>Federal CFDA Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>17.258 *</td>
<td>K178661 &amp; K282476</td>
<td>4,208,725</td>
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<tr>
<td>17.258 *</td>
<td>K074142</td>
<td>774,245</td>
</tr>
<tr>
<td></td>
<td></td>
<td>4,982,970</td>
</tr>
<tr>
<td>17.259 *</td>
<td>K178661, K282476</td>
<td>3,528,940</td>
</tr>
<tr>
<td>17.260 *</td>
<td>R972231</td>
<td>180,835</td>
</tr>
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<td>17.260 *</td>
<td>11-W110</td>
<td>104,462</td>
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<tr>
<td>17.260 *</td>
<td>K074142</td>
<td>516,207</td>
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<td></td>
<td></td>
<td>1,063,627</td>
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<tr>
<td>17.278 *</td>
<td>K178661, K282476</td>
<td>3,558,655</td>
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<tr>
<td>17.278 *</td>
<td>K282476</td>
<td>377,013</td>
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<td></td>
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<td>3,935,668</td>
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<td></td>
<td></td>
<td>13,511,205</td>
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<tr>
<td></td>
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<td>Total U.S. Department of Labor 15,920,509</td>
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## U.S. Department of Transportation

<table>
<thead>
<tr>
<th>Direct Programs</th>
<th>Federal CFDA Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>20.106</td>
<td>Kern (County 15)</td>
<td></td>
<td>2,486,879</td>
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<tr>
<td>20.205 *</td>
<td>06-5950R</td>
<td></td>
<td>8,225,262</td>
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<td>20.509 *</td>
<td>Kern (County 15)</td>
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<td>496,414</td>
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<tr>
<td>20.509 *</td>
<td>Kern (County 15)</td>
<td></td>
<td>560,730</td>
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<tr>
<td></td>
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<td></td>
<td>1,057,144</td>
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<tr>
<td>20.933</td>
<td>06-5950R</td>
<td></td>
<td>270,515</td>
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<tr>
<td>20.600</td>
<td>18X5201640CA11 &amp; 18X95204100CA11</td>
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<td>511,369</td>
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<tr>
<td>20.608</td>
<td>Kern (County 15)</td>
<td></td>
<td>103,558</td>
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<tr>
<td></td>
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<td>Total U.S. Department of Transportation 12,654,727</td>
</tr>
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</table>

* Major Program
### County of Kern, California
**Schedule of Expenditures of Federal Awards**
**For the Year Ended June 30, 2012**

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program Title</th>
<th>Federal CFDA Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. National Endowment for the Humanities</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Direct Programs</td>
<td>45.310</td>
<td>40-7774</td>
<td>43,540</td>
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<tr>
<td><strong>Total U.S. National Endowment for the Humanities</strong></td>
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<td>43,540</td>
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<tr>
<td><strong>U.S. Department of Energy</strong></td>
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<td></td>
</tr>
<tr>
<td>Direct Programs</td>
<td>81.128 * Kern (County 15)</td>
<td></td>
<td>2,329,249</td>
</tr>
<tr>
<td>Passed through California Department of Employment Development</td>
<td>81.041</td>
<td>K077133/GJ-20075-10-60-A-6</td>
<td>10,000</td>
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<td><strong>Total U.S. Department of Energy</strong></td>
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<td>2,339,249</td>
</tr>
<tr>
<td><strong>U.S. Department of Education</strong></td>
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</tr>
<tr>
<td>Passed through California Department of Rehabilitation Services - Vocational Rehabilitation Grants to States</td>
<td>84.126</td>
<td>27818</td>
<td>315,441</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Education</strong></td>
<td></td>
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<td>315,441</td>
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<tr>
<td><strong>U.S. Department of Health and Human Services</strong></td>
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<tr>
<td>Passed through California Department of Aging</td>
<td></td>
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<tr>
<td>Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation</td>
<td>93.041</td>
<td>AP-1011-33</td>
<td>9,430</td>
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<tr>
<td>Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals</td>
<td>93.042</td>
<td>AP-1011-33</td>
<td>35,341</td>
</tr>
<tr>
<td>Title III, Part D - Disease Prevention and Health Promotion Services</td>
<td>93.043</td>
<td>AP-1011-33</td>
<td>39,695</td>
</tr>
<tr>
<td>National Family Caregiver Support, Title III, Part E</td>
<td>93.052</td>
<td>AP-1011-33</td>
<td>287,419</td>
</tr>
<tr>
<td>Title III, Part B - Grants for Supportive Services and Senior Centers</td>
<td>93.044</td>
<td>AP-1011-33</td>
<td>305,053</td>
</tr>
<tr>
<td>Title III, Part C - Nutrition Services</td>
<td>93.045</td>
<td>AP-1011-33</td>
<td>1,503,357</td>
</tr>
<tr>
<td>Nutrition Services Incentive Program</td>
<td>93.053</td>
<td>AP-1011-33</td>
<td>291,050</td>
</tr>
<tr>
<td><strong>Subtotal - Aging Cluster</strong></td>
<td></td>
<td></td>
<td>2,099,460</td>
</tr>
<tr>
<td>Administration on Aging Grants</td>
<td>93.518</td>
<td>2M-1011-33</td>
<td>8,726</td>
</tr>
<tr>
<td>Centers for Medicare and Medicaid Services Research, Demonstrations, and Evaluations</td>
<td>93.779</td>
<td>HI-1011-33, 2M-1011-33</td>
<td>114,044</td>
</tr>
<tr>
<td>Passed through California Department of Public Health</td>
<td>93.069</td>
<td>EPO 10-16 &amp; EPO CDC 11-16</td>
<td>507,005</td>
</tr>
</tbody>
</table>

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.
## COUNTY OF KERN, CALIFORNIA
### SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
#### FOR THE YEAR ENDED JUNE 30, 2012

<table>
<thead>
<tr>
<th>Federal Grantor/Pass-Through Grantor/Program Title</th>
<th>Federal CFDA Identifying Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</strong> (Continued)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed through California Department of Public Health (Continued)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Project Grants and Cooperative Agreements for Tuberculosis Control</td>
<td>93.116</td>
<td>Kern (County 15)</td>
<td>126,623</td>
</tr>
<tr>
<td>Immunization Grants</td>
<td>93.268</td>
<td>10-95374</td>
<td>392,620</td>
</tr>
<tr>
<td>ARRA - Immunization</td>
<td>93.712</td>
<td>3H23IP922507-07S1</td>
<td>260,943</td>
</tr>
<tr>
<td><strong>Subtotal - Immunization Grants Cluster</strong></td>
<td></td>
<td></td>
<td>653,563</td>
</tr>
<tr>
<td>Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program</td>
<td>93.505</td>
<td>2M-1011-33</td>
<td>295,674</td>
</tr>
<tr>
<td>National Bioterrorism Hospital Preparedness Program</td>
<td>93.889</td>
<td>EPO 10-16, EMS-1154</td>
<td>412,533</td>
</tr>
<tr>
<td>HIV Care Formula Grants</td>
<td>93.917</td>
<td>10-95262</td>
<td>217,347</td>
</tr>
<tr>
<td>Grants to Provide Outpatient Early Intervention Services with Respect to HIV Disease</td>
<td>93.918</td>
<td>10-95262</td>
<td>24,126</td>
</tr>
<tr>
<td>HIV Prevention Activities - Health Department Based</td>
<td>93.940</td>
<td>10-95262</td>
<td>248,440</td>
</tr>
<tr>
<td>Preventive Health Services - Sexually Transmitted Diseases Control</td>
<td>93.977</td>
<td>09-11127</td>
<td>65,000</td>
</tr>
<tr>
<td>Maternal and Child Health Services Block Grant to the States</td>
<td>93.994</td>
<td>2010-15</td>
<td>228,807</td>
</tr>
<tr>
<td><strong>Passed through California Centers for Disease Control</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Centers for Disease Control and Prevention - Investigations and Technical Assistance</td>
<td>93.283</td>
<td>US CDC PO 220532</td>
<td>23,427</td>
</tr>
<tr>
<td>Community Transformation Grants and National Dissemination and Support for Community Transformation Grants</td>
<td>93.531</td>
<td>1U58DP003616-01</td>
<td>205,713</td>
</tr>
<tr>
<td><strong>Passed through California Department of Mental Health</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Projects for Assistance in Transition from Homelessness</td>
<td>93.150</td>
<td>1946001347J5</td>
<td>219,992</td>
</tr>
<tr>
<td>Block Grants for Community Mental Health Services</td>
<td>93.958</td>
<td>1946001347J5</td>
<td>1,094,857</td>
</tr>
<tr>
<td><strong>Passed through California Department of Social Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Guardianship Assistance</td>
<td>93.090</td>
<td>Kern (County 15)</td>
<td>1,199,241</td>
</tr>
<tr>
<td>Promoting Safe and Stable Families</td>
<td>93.556</td>
<td>Kern (County 15)</td>
<td>1,003,799</td>
</tr>
<tr>
<td>Temporary Assistance for Needy Families (TANF)</td>
<td>93.558</td>
<td>Kern (County 15)</td>
<td>100,929,788</td>
</tr>
<tr>
<td>Family Support Payments to States - Assistance Payments</td>
<td>93.560</td>
<td>Kern (County 15)</td>
<td>1,614,840</td>
</tr>
<tr>
<td>Refugee and Entrant Assistance - State Administered Programs</td>
<td>93.566</td>
<td>Kern (County 15)</td>
<td>7,097</td>
</tr>
<tr>
<td>Community-Based Child Abuse Prevention Grants</td>
<td>93.590</td>
<td>Kern (County 15)</td>
<td>44,553</td>
</tr>
</tbody>
</table>

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.
COUNTY OF KERN, CALIFORNIA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (Continued)
FOR THE YEAR ENDED JUNE 30, 2012

<table>
<thead>
<tr>
<th>FEDERAL GRANTOR/PASS-THROUGH GRANTOR/PROGRAM TITLE</th>
<th>Federal CFDA Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Passed through California Department of Social Services (Continued)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Stephanie Tubbs Jones Child Welfare Services Program</td>
<td>93.645</td>
<td>Kern (County 15)</td>
<td>1,057,608</td>
</tr>
<tr>
<td>Foster Care - Title IV-E</td>
<td>93.658 *</td>
<td>Kern (County 15)</td>
<td>33,764,753</td>
</tr>
<tr>
<td>Adoption Assistance</td>
<td>93.659 *</td>
<td>Kern (County 15)</td>
<td>13,048,998</td>
</tr>
<tr>
<td>ARRA - Adoption Assistance</td>
<td>93.659 *</td>
<td>Kern (County 15)</td>
<td>14,029</td>
</tr>
<tr>
<td><strong>Subtotal</strong></td>
<td></td>
<td></td>
<td>13,063,027</td>
</tr>
<tr>
<td>Social Services Block Grant</td>
<td>93.667</td>
<td>Kern (County 15)</td>
<td>5,214,391</td>
</tr>
<tr>
<td>Chafee Foster Care Independence Program</td>
<td>93.674</td>
<td>Kern (County 15)</td>
<td>313,839</td>
</tr>
<tr>
<td><strong>Passed through California Department of Child Support Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Support Enforcement</td>
<td>93.563</td>
<td>Kern (County 15)</td>
<td>15,116,069</td>
</tr>
<tr>
<td><strong>Passed through Secretary of State</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Voting Access for Individuals with Disabilities - Grants to States</td>
<td>93.617</td>
<td>Section 261 11G26113</td>
<td>3,400</td>
</tr>
<tr>
<td>Voting Access for Individuals with Disabilities - Grants for Protection and Advocacy Systems</td>
<td>93.618</td>
<td>Section 261 08G26122</td>
<td>68,635</td>
</tr>
<tr>
<td><strong>Passed through California Department of Health Care Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Children’s Health Insurance Program</td>
<td>93.767</td>
<td>Kern (County 15)</td>
<td>442,758</td>
</tr>
<tr>
<td>Passed through California Department of Alcohol and Drug Programs Block Grants for Prevention and Treatment of Substance Abuse</td>
<td>93.959</td>
<td>2B08TI010005-12</td>
<td>4,122,685</td>
</tr>
<tr>
<td><strong>Passed through California Department of Social Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program</td>
<td>93.778</td>
<td>Kern (County 15)</td>
<td>13,158,556</td>
</tr>
<tr>
<td><strong>Passed through California Department of Human Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program</td>
<td>93.778</td>
<td>Kern (County 15)</td>
<td>2,700,516</td>
</tr>
<tr>
<td><strong>Passed through California Department of Health Care Services</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program</td>
<td>93.778</td>
<td>Kern (County 15)</td>
<td>3,895,279</td>
</tr>
<tr>
<td><strong>Passed through California Department of Public Health</strong></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program</td>
<td>93.778</td>
<td>2010-15, EPO 09-16 &amp; 08-85060</td>
<td>641,195</td>
</tr>
<tr>
<td><strong>Subtotal Medical Assistance Program</strong></td>
<td></td>
<td></td>
<td>20,395,546</td>
</tr>
<tr>
<td><strong>Total U.S. Department of Health and Human Services</strong></td>
<td></td>
<td></td>
<td>205,279,251</td>
</tr>
</tbody>
</table>

**U.S. EXECUTIVE OFFICE OF THE PRESIDENT**                                                                           |                     |                                 |                    |
| Direct Programs                                                                                                    |                     |                                 |                    |
| High Intensity Drug Trafficking Areas Program                                                                     | 95.001              | Kern (County 15)                | 279,275            |
| **Total U.S. Executive Office of the President**                                                                  |                     |                                 | 279,275            |

* Major Program

See Accompanying Notes to Schedule of Expenditures of Federal Awards.
<table>
<thead>
<tr>
<th>Federal CFDA Number</th>
<th>Supplemental Identifying Number</th>
<th>Total Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>97.083</td>
<td>Kern (County 15)</td>
<td>4,157,713</td>
</tr>
<tr>
<td>97.093</td>
<td>Kern (County 15)</td>
<td>7,284</td>
</tr>
<tr>
<td>97.046</td>
<td>FEMA-2852, 2849, 2858, 1952, 2961, 2971, 2970 &amp; DR 001952</td>
<td>266,423</td>
</tr>
<tr>
<td>97.036</td>
<td>Kern (County 15)</td>
<td>147,636</td>
</tr>
<tr>
<td>97.036</td>
<td>Kern (County 15)</td>
<td>6,355</td>
</tr>
<tr>
<td>97.036</td>
<td>FEMA-1952-DR-CA, 029-00000</td>
<td>949,373</td>
</tr>
<tr>
<td>97.042</td>
<td>CalEMA ID #029-00000</td>
<td>87,755</td>
</tr>
<tr>
<td>97.048</td>
<td>Kern (County 15)</td>
<td>49,232</td>
</tr>
<tr>
<td>97.071</td>
<td>CalEMA ID #029-00000</td>
<td>113,840</td>
</tr>
<tr>
<td>97.073</td>
<td>CalEMA ID #029-00000</td>
<td>1,146,411</td>
</tr>
<tr>
<td>97.078</td>
<td>CalEMA ID #029-00000</td>
<td>92,852</td>
</tr>
<tr>
<td></td>
<td></td>
<td>7,024,874</td>
</tr>
<tr>
<td></td>
<td>TOTAL FEDERAL AWARDS EXPENDED</td>
<td>$ 279,412,842</td>
</tr>
</tbody>
</table>

* Major Program
NOTE 1 – GENERAL

The accompanying Schedule of Expenditures of Federal Awards presents the activity of all Federal financial assistance programs of the County of Kern, California. The County of Kern’s (the County) reporting entity is defined as follows: the County is presented as the primary government and its component units, as required by Governmental Accounting Standards Board Statements No. 14 and No. 39. A component unit is a legally separate organization which is financially accountable to the primary government. Blended component units are, in substance, part of the County’s operations so data from these units are combined with data of the County. Management has determined that the following components should be blended: County Service Areas, Golf Courses, Sanitation Districts, Kern Asset Leasing Corporation, and Kern County Tobacco Funding Corporation. Each blended component unit has a June 30 year-end. Management has also determined that the following component units should be discretely presented: First 5 Kern, Housing Authority of the County of Kern, and Tejon Ranch Public Facilities Financing Authority. All Federal financial assistance received directly from Federal agencies as well as Federal financial assistance 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 cash basis of accounting. Differences, if any, between the schedule and the general purpose financial statements (presented on a modified accrual basis of accounting) are not material.

NOTE 3 – RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying schedule agree with the amounts reported in the related periodic Federal financial reports.
### NOTE 4 – DISCLOSURE FOR CALIFORNIA EMERGENCY MANAGEMENT AGENCY (CalEMA), CALIFORNIA CORRECTIONS STANDARD AUTHORITY, AND CALIFORNIA OFFICE OF TRAFFIC SAFETY AND DEPARTMENT OF JUSTICE GRANTS

The following is the detail of total revenues and expenditures, including all Federal, state, and local funding sources, related to County of Kern CalEMA, California Corrections Standard Authority, and California Office of Traffic Safety and Department of Justice Grants:

<table>
<thead>
<tr>
<th>Grant Award Number</th>
<th>Program Description</th>
<th>Audit Period</th>
<th>Grant Period</th>
<th>Personnel Services</th>
<th>Operating Expense</th>
<th>Equipment</th>
<th>Total Allowable Expenditures</th>
<th>Total Revenue Earned</th>
</tr>
</thead>
<tbody>
<tr>
<td>VB08060150</td>
<td>Vertical Prosecution Block Grant Program</td>
<td>7/1/2008 - 6/30/2012</td>
<td>7/1/2008 - 12/31/2012</td>
<td>$1,034,462 $20,667</td>
<td>- $1,055,129 $1,055,129</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>RU08100150</td>
<td>Central Valley Rural Crime Prevention Program</td>
<td>7/1/2008 - 6/30/2012</td>
<td>7/1/2008 - 12/31/2012</td>
<td>1,183,932 27,644</td>
<td>- 1,211,576 1,211,576</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2011-DJ-BX-2107</td>
<td>Edward Byrne Memorial Justice Assistance Grant (JAG) - Vertical Prosecution Program</td>
<td>10/1/2010 - 6/30/2012</td>
<td>10/1/2010 - 9/30/2014</td>
<td>175,733</td>
<td>- 175,733 175,733</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2010-CD-BX-0058</td>
<td>Paul Coverdell National Forensic Science Improvement Act Competitive Program</td>
<td>10/1/2010 - 12/31/2011</td>
<td>10/1/2010 - 12/31/2011</td>
<td>104,116 70,884</td>
<td>- 175,000 175,000</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>QCI0070150</td>
<td>Paul Coverdell National Forensic Science Improvement Program</td>
<td>10/1/2010 - 6/30/2012</td>
<td>10/1/2010 - 8/31/2012</td>
<td>80,405 680 94,085</td>
<td>- 175,170 175,170</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>ZP08010150</td>
<td>Evidence Based Probation Supervision Recovery Act Program</td>
<td>1/1/2010 - 6/30/2012</td>
<td>1/1/2010 - 9/30/2012</td>
<td>157,441 1,002,164</td>
<td>- 1,159,605 1,159,605</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>20044</td>
<td>Lab Enhances Services in the Battle Against DUI and DUID Drivers</td>
<td>10/1/2011 - 6/30/2012</td>
<td>10/1/2011 - 9/30/2012</td>
<td>- 6,025 22,895</td>
<td>28,920 28,920</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## NOTE 5 – DEPARTMENT OF AGING FEDERAL/STATE SHARE

Beginning with the fiscal year ended June 30, 2005, the California Department of Aging (CDA) required agencies that receive CDA funding to display State-funded expenditures discreetly along with Federal expenditures. The County expended the following State and Federal amounts under these grants:

<table>
<thead>
<tr>
<th>Program</th>
<th>CFDA #</th>
<th>Federal Expenditures</th>
<th>State Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Special Programs for the Aging-Title VII-B Elder Abuse, Neglect, and Exploitation Prevention</td>
<td>93.041</td>
<td>$9,430</td>
<td>$</td>
</tr>
<tr>
<td>Special Programs for the Aging-Title VII-A Long-Term Care Ombudsman Services</td>
<td>93.042</td>
<td>35,341</td>
<td></td>
</tr>
<tr>
<td>Special Programs for the Aging-Title III-D Disease Prevention</td>
<td>93.043</td>
<td>39,695</td>
<td></td>
</tr>
<tr>
<td>Special Programs for the Aging-Title III-B Supportive Services</td>
<td>93.044</td>
<td>305,053</td>
<td></td>
</tr>
<tr>
<td>Special Programs for the Aging-Title III-C Senior Nutritional Services</td>
<td>93.045</td>
<td>1,503,357</td>
<td>126,163</td>
</tr>
<tr>
<td>Special Programs for the Aging-Title III-E Caregiver Support</td>
<td>93.052</td>
<td>287,419</td>
<td></td>
</tr>
<tr>
<td>Nutrition Services Incentive Program</td>
<td>93.053</td>
<td>291,050</td>
<td></td>
</tr>
<tr>
<td>Administration on Aging Grants (MIPPA 2)</td>
<td>93.518</td>
<td>8,726</td>
<td></td>
</tr>
<tr>
<td>Health Insurance Counseling and Advocacy Program</td>
<td>93.779</td>
<td>103,703</td>
<td>179,282</td>
</tr>
<tr>
<td>Centers for Medicare and Medicaid Services (CMS)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Research, Demonstrations, and Evaluations (MIPPA 2)</td>
<td>93.779</td>
<td>10,341</td>
<td></td>
</tr>
</tbody>
</table>

**Source: California Department of Social Services**

<table>
<thead>
<tr>
<th>Program</th>
<th>CFDA #</th>
<th>Federal Expenditures</th>
<th>State Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical Assistance Program (5610)</td>
<td>93.778</td>
<td>2,700,516</td>
<td></td>
</tr>
<tr>
<td>Medical Assistance Program (9147)</td>
<td>93.779</td>
<td>1,266,870</td>
<td>839,939</td>
</tr>
</tbody>
</table>

**Totals**

<table>
<thead>
<tr>
<th>Federal Expenditures</th>
<th>State Expenditures</th>
</tr>
</thead>
<tbody>
<tr>
<td>$6,561,501</td>
<td>$1,145,384</td>
</tr>
</tbody>
</table>
NOTE 6 – PASSENGER FACILITY CHARGE (PFC) SCHEDULE OF REVENUES AND EXPENDITURES

In accordance with the “Passenger Facility Charge Audit Compliance and Reporting Guide for Public Agencies,” issued by the Federal Aviation Administration (FAA), the audit of the Passenger Facility Charge (PFC) program of the County of Kern Airport has been conducted in conjunction with the Federal single audit of the County’s Airport Improvement Program (CFDA No. 20.106). The following is a detailed schedule of PFC revenues and expenditures:

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Passenger facility charge revenue received</td>
<td>$ 5,397,240</td>
<td>$ 111,767</td>
<td>$ 108,296</td>
<td>$ 118,781</td>
<td>$ 138,185</td>
<td>$ 477,029</td>
<td>$ 5,874,269</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Interest earned</td>
<td>212,837</td>
<td>650</td>
<td>256</td>
<td>626</td>
<td>905</td>
<td>2,437</td>
<td>215,274</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total passenger facility charge revenue received</td>
<td>5,610,077</td>
<td>112,417</td>
<td>108,552</td>
<td>119,407</td>
<td>139,090</td>
<td>479,466</td>
<td>6,089,543</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| Expenditures: | |
| Application 01-03-C-00-BFL | March 16, 2001 |
| Project 1 | Land Acquisition of Airport Expansion | $ 317,000 | 317,000 | *** - - - - - | 317,000 |
| Project 2 | New Passenger Terminal | 9,086,000 | 9,086,000 | *** - - - - - | 9,086,000 |
| Total passenger facility charge revenue expended | 9,403,000 | - | - | - | - | - | 9,403,000 |
| PFC Expenditures (Over) / Under Revenues | (3,792,923) | 112,417 | 108,552 | 119,407 | 139,090 | 479,466 | (3,313,457) |

*** Total allowable PFC expenditures for Application 01-03-C-00-BFL are $9,403,000. Per FAA’s recommendation, total construction costs of $9,403,000 for these projects were recognized as PFC expenditures when the costs were incurred in prior years. Therefore, no additional PFC expenditures were recognized in the current year.
FINDINGS AND QUESTIONED COSTS
COUNTY OF KERN, CALIFORNIA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
THE YEAR ENDED JUNE 30, 2012

FINANCIAL STATEMENTS

Type of auditor's report issued: Unqualified

Internal control over financial reporting:

Material weaknesses identified?
No

Significant deficiencies identified not considered to be material weaknesses?
No

Noncompliance material to financial statements noted?
No

FEDERAL AWARDS

Internal control over major programs:

Material weaknesses identified?
No

Significant deficiencies identified not considered to be material weaknesses?
No

Type of auditor's report issued on compliance for major programs:
Unqualified

Any audit findings disclosed that are required to be reported in accordance with OMB Circular A-133, Section .510(a)?
No

Identification of major programs:

<table>
<thead>
<tr>
<th>No.</th>
<th>CFDA Number</th>
<th>Program</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>14.239</td>
<td>Home Investment Partnerships Program</td>
</tr>
<tr>
<td>2</td>
<td>17.275</td>
<td>ARRA - Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors</td>
</tr>
<tr>
<td>3</td>
<td>WIA Cluster:</td>
<td>WIA - Adult Program, including ARRA Grant</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WIA - Youth Activities</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WIA - Dislocated Workers, including ARRA Grant</td>
</tr>
<tr>
<td></td>
<td></td>
<td>WIA Dislocated Workers</td>
</tr>
<tr>
<td>4</td>
<td>20.205</td>
<td>Highway Planning and Construction</td>
</tr>
<tr>
<td>5</td>
<td>20.509</td>
<td>Formula Grants for Other Than Urbanized Areas, including ARRA Grant</td>
</tr>
<tr>
<td>6</td>
<td>81.128</td>
<td>ARRA - Energy Efficiency and Conservation Block Grant Program</td>
</tr>
<tr>
<td>7</td>
<td>93.658</td>
<td>Foster Care - Title IV-E</td>
</tr>
<tr>
<td>8</td>
<td>93.659</td>
<td>Adoption Assistance, including ARRA Grant</td>
</tr>
</tbody>
</table>

Dollar threshold used to distinguish between Type A and Type B programs: $3,000,000

Auditee qualified as low-risk auditee?
Yes

Findings Relating to Financial Statements Required Under Generally Accepted Government Auditing Standards

None.

Findings and Questioned Costs for Federal Awards

None.
COUNTY OF KERN, CALIFORNIA
STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
THE YEAR ENDED JUNE 30, 2012

Findings Relating to Financial Statements Required Under Generally Accepted Government Auditing Standards

None.

Findings and Questioned Costs for Federal Awards

None.