

SALT LAKE COUNTY, UTAH
SINGLE AUDIT REPORT AND REPORT
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Year Ended December 31, 2015

TABLE OF CONTENTS

	Page
Schedule of Expenditures of Federal Awards	1
Notes to Schedule of Expenditures of Federal Awards	7
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	8
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	10
Summary Schedule of Prior Audit Findings	13
Schedule of Findings and Questioned Costs	14

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2014	Received	Expended	Receivable (Unearned) Dec. 31, 2015
U.S. DEPARTMENT OF AGRICULTURE									
<i>Forest Service Schools and Roads Cluster:</i>									
Passed through Great Salt Lake Resource Conservation and Development:									
Schools and Roads - Grants to Counties	10.666	PC15100	Forest Reserve	1/1/2014-12/31/2016	\$ -	\$ 12,176	\$ 35,873	\$ 23,697	\$ -
Total Forest Service Schools and Roads Cluster					-	12,176	35,873	23,697	-
Passed through State of Utah Office of Education:									
National School Lunch Program	10.555	CST109	Child Nutrition Program (CNP)	Open	-	4,804	39,835	47,716	12,685
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2015)	10/1/2014-9/30/2015	-	9,247	96,704	87,457	-
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2016)	10/1/2015-9/30/2016	-	-	24,114	32,134	8,020
Passed through State of Utah Department of Health:									
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 15	10/1/2014-9/30/2015	-	741,678	4,151,260	3,409,582	-
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 16	10/1/2015-9/30/2016	-	-	304,897	1,120,145	815,248
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	Noncash vouchers	1/1/2015-12/31/2015	-	-	12,998,273	12,998,273	-
Summer Food Service Program for Children	10.559	150070	Summer Food 15	7/1/2014-6/30/2015	-	-	8,800	8,800	-
Summer Food Service Program for Children	10.559	152700595	Summer Food 16	7/1/2015-6/30/2016	-	-	-	3,335	3,335
Total U.S. Department of Agriculture					-	767,905	17,659,756	17,731,139	839,288
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
<i>CDBG - Entitlement Grants Cluster:</i>									
Direct Programs:									
Community Development Block Grants / Entitlement Grants	14.218	B-13-UC-49-0001	CDBG	7/1/2014-6/30/2015	1,127,702	1,026,961	2,250,904	1,262,793	38,850
Community Development Block Grants / Entitlement Grants	14.218	B-14-UC-49-0001	CDBG	7/1/2015-6/30/2016	778,742	-	312,749	828,861	516,112
Total CDBG - Entitlement Grants Cluster					1,906,444	1,026,961	2,563,653	2,091,654	554,962
Direct Programs:									
Emergency Solutions Grants Program	14.231	E-13-MC-49-0003	Emergency Shelter	7/1/2014-6/30/2015	115,779	40,014	116,840	115,779	38,953
Emergency Solutions Grants Program	14.231	E-14-UC-49-0003	Emergency Shelter	7/1/2015-6/30/2016	91,778	-	52,286	91,778	39,492
Home Investment Partnerships Program	14.239	M-13-DC-49-0206	HOME	7/1/2013-6/30/2016	829,405	669,949	912,844	850,701	607,806
Lead-Based Paint Hazard Control in Privately-Owned Housing	14.900	UTLHB0568-13	Lead Abatement Grant	8/1/2013-7/31/2016	495,093	313,469	702,457	881,745	492,757
Passed through Salt Lake County Homeless Coordinating Council:									
Continuum of Care Program	14.267	UT0088L8T001200	Continuum of Care	1/1/2015-12/31/2015	-	28,695	84,371	68,421	12,745
Passed through State of Utah Department of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11315C	St. Mark's Tower	7/1/2014-6/30/2015	-	12,665	37,995	25,330	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140108	St. Mark's Tower	7/1/2015-6/30/2016	-	-	38,499	44,958	6,459
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11313C	Calvary Tower	7/1/2014-6/30/2015	-	3,495	13,979	10,484	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140106	Calvary Tower	7/1/2015-6/30/2016	-	-	9,197	11,036	1,839
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11314C	St. Mark's Millcreek	7/1/2014-6/30/2015	-	2,497	9,987	7,490	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140107	St. Mark's Millcreek	7/1/2015-6/30/2016	-	-	12,808	14,078	1,270
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140105	Odd Fellows	1/1/2015-12/31/2015	-	2,318	13,729	13,693	2,282
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11316C	Wasatch Manor	7/1/2014-6/30/2015	-	17,522	70,089	52,567	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AGE140109	Wasatch Manor	7/1/2015-6/30/2016	-	-	44,748	53,698	8,950
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11179C	South Lake Villa	1/1/2014-12/31/2014	-	6,461	6,461	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11179C	South Lake Villa	1/1/2015-12/31/2015	-	-	21,761	28,290	6,529
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11180C	Willowood	1/1/2014-12/31/2015	-	3,994	3,994	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11180C	Willowood	1/1/2015-12/31/2015	-	-	21,010	23,111	2,101
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11178C	Capitol Villa	1/1/2014-12/31/2014	-	6,583	6,583	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11178C	Capitol Villa	1/1/2015-12/31/2015	-	-	35,565	38,798	3,233
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11181C	Wright Villa	1/1/2014-12/31/2015	-	4,461	4,461	-	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	AE11181C	Wright Villa	1/1/2015-12/31/2016	-	-	24,076	26,265	2,189
Total U.S. Department of Housing and Urban Development					3,438,499	2,139,084	4,807,393	4,449,876	1,781,567
U.S. DEPARTMENT OF THE INTERIOR									
Direct Programs:									
Payments in Lieu of Taxes	15.226	-	Direct Payments with Unrestricted Use	1/1/2015-12/31/2015	-	-	218,070	218,070	-
Passed through the Utah Department of Heritage and the Arts:									
Historic Preservation Fund Grants-in-Aid	15.904	15-0982	Wheeler Farm Repair Historic House	4/1/2014-8/31/2015	-	-	10,000	10,000	-
Historic Preservation Fund Grants-in-Aid	15.904	14-2575	Wheeler Farm Repair Historic House	8/1/2014-8/31/2015	-	-	5,500	5,500	-
Historic Preservation Fund Grants-in-Aid	15.904	-	Building Talk Program	7/1/2015-6/30/2016	-	-	6,000	6,000	-
Total U.S. Department of the Interior					-	-	239,570	239,570	-
U.S. DEPARTMENT OF JUSTICE									
Direct Programs:									
Drug Court Discretionary Programs	16.585	14-2580	BJA Drug Court	3/1/2014-9/30/2016	-	18,384	109,148	130,296	39,532
State Criminal Alien Assistance Program	16.606	2013-AP-BX-0556	SCAAP	10/1/2014-9/30/2015	-	-	257,147	257,147	-
Bulletproof Vest Partnership Program	16.607	2012-BO-BX-12062956	Bullet Proof Vest Partnership	4/1/2013-8/31/2014	-	-	10	10	-
Passed through Unified Police Department:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	23136386	Substance Abuse Day Treatment Program	7/1/2014-6/30/2015	-	8,796	8,796	-	-
Passed through State of Utah Commission on Criminal & Juvenile Justice:									
Missing Children's Assistance	16.543	10-SALT-UT-SA13 & 14- WEST-US-SA13	National Children's Alliance Grant	1/1/2015-12/31/2015	-	15,649	25,467	18,000	8,182

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2014	Received	Expended	Receivable (Unearned) Dec. 31, 2015
U.S. DEPARTMENT OF JUSTICE (Continued)									
Passed through State of Utah Office of Crime Victim Reparations:									
Crime Victim Assistance	16.575	12-VOCA-52	Crime Victim Assistance	7/1/2014-6/30/2015	\$ -	\$ 15,880	\$ 43,183	\$ 27,303	\$ -
Passed through Salt Lake City, Utah:									
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Programs	16.590	2008-WE-AX-0017	Domestic Violence SVU		-	23,545	56,948	33,403	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0949	Training & C-Track Development	10/1/2014-9/30/2015	-	-	32,815	32,815	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2013-DJ-BX-0949	Training & C-Track Development	10/1/2014-9/30/2015	-	-	31,779	31,779	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2012-DJ-BX-0738	BYRNE-JAG	10/1/2012-6/30/2015	-	252	9,194	8,942	-
Total U.S. Department of Justice					-	82,506	574,487	539,695	47,714
U.S. DEPARTMENT OF LABOR									
Passed through State of Utah Department of Human Services:									
Senior Community Service Employment Program	17.235	15-0553	Title V	7/1/2014-6/30/2015	-	132,774	375,375	242,601	-
Senior Community Service Employment Program	17.235	16-0380	Title V	7/1/2015-6/30/2016	-	-	239,770	369,615	129,845
Total U.S. Department of Labor					-	132,774	615,145	612,216	129,845
U.S. DEPARTMENT OF TRANSPORTATION									
<i>Highway Planning and Construction Cluster:</i>									
Passed through the State of Utah Department of Transportation Highway Planning and Conservation:									
Highway Planning and Construction	20.205	F-R299(83)	STIP 2009-2012	8/18/2009-12/31/2015	-	1,268	73,193	71,925	-
Passed through the Utah Division of State Parks and Recreation:									
Recreation Trails Program	20.219	14-2022	Canyon	2/26/2014-5/1/2015	-	-	65,000	65,000	-
Recreation Trails Program	20.219	13-1897	Bonneville Shoreline Trail - "Z" Trail to Neff's Canyon	2/7/2013-12/31/2014	-	36,557	36,557	-	-
Total Highway Planning and Construction Cluster					-	37,825	174,750	136,925	-
<i>Highway Safety Cluster:</i>									
Direct Programs:									
State and Community Highway Safety	20.600	(MOA)	Highway Safety 15 - Bike and Helmet	10/1/2014-9/30/2015	-	4,250	12,750	8,500	-
State and Community Highway Safety	20.600	(MOA)	Highway Safety 16 - Bike and Helmet	10/1/2015-9/30/2016	-	-	4,250	8,500	4,250
State and Community Highway Safety	20.600	(MOA)	Highway Safety 15 - Child Safety	10/1/2014-9/30/2015	-	6,000	24,000	18,000	-
State and Community Highway Safety	20.600	(MOA)	Highway Safety 16 - Child Safety	10/1/2015-9/30/2016	-	-	-	6,000	6,000
State and Community Highway Safety	20.600	OP150406	Highway Safety Hispanic 15	10/1/2014-9/30/2015	-	327	13,543	13,216	-
State and Community Highway Safety	20.600	OP150406	Highway Safety Hispanic 16	10/1/2015-9/30/2016	-	-	3,421	10,129	6,708
Passed through the State of Utah Highway Safety Office:									
Alcohol Impaired Driving Countermeasures Incentive Grants	20.601	UHP DUI	UHP Traffic Safety - DUI	7/1/2014-6/30/2015	-	-	1,156	1,156	-
Total Highway Safety Cluster					-	10,577	59,120	65,501	16,958
Total U.S. Department of Transportation					-	48,402	233,870	202,426	16,958
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Passed through the University of Utah:									
Education	43.008	NNX10AJ77H	University of Utah-Rocky Mountain Space Grant	1/1/2015-12/31/2015	-	-	10,100	10,100	-
Total National Aeronautics and Space Administration					-	-	10,100	10,100	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES									
Passed through State of Utah Library Division:									
Grants to States	45.310	USL 15-0078	Reference USA	1/1/2015-12/31/2015	-	47,356	154,159	96,526	(10,277)
Total Institute of Museum and Library Services					-	47,356	154,159	96,526	(10,277)
ENVIRONMENTAL PROTECTION AGENCY									
<i>DWSRF Cluster:</i>									
Capitalization Grants for Drinking Water State Revolving Funds-Recovery	66.468	15-0043	DEQ Drinking Water 15	7/1/2014-6/30/2015	-	-	14,131	14,131	-
Capitalization Grants for Drinking Water State Revolving Funds-Recovery	66.468	16-0039	DEQ Drinking Water 16	7/1/2015-6/30/2016	-	-	15,888	15,888	-
Total DWSRF Cluster					-	-	30,019	30,019	-
Direct Programs:									
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97841401	Eco-System Restoration at Bingham Junction	10/1/2008-12/31/2018	-	217	24,141	23,924	-
Passed through State of Utah Department of Environmental Quality:									
Urban Waters Small Grants	66.440	UW-96817801	EPA Urban Water Small Grant	5/1/2013-4/30/2015	-	503	1,763	1,260	-
Nonpoint Source Implementation Grants	66.460	10-2724	Utah Watershed Coordinating Council (UWCC)	7/1/2010-12/31/2015	-	-	30,000	30,000	-
Nonpoint Source Implementation Grants	66.460	UW-96817801	Jordan River Murray/Taylorsville Restoration	6/2/2014-6/30/2017	-	-	-	82,019	82,019
Brownsfield Assessment and Cleanup Cooperative Agreements	66.600	BF-96809501	Brownsfield Cleanup Grant	1/1/2015-12/31/2015	-	-	-	1,437	1,437
Performance Partnership Grants	66.605	15-0043	DEQ DW & AIR 15	7/1/2014-6/30/2015	-	-	1,500	1,500	-

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2014	Received	Expended	Receivable (Unearned) Dec. 31, 2015
ENVIRONMENTAL PROTECTION AGENCY (Continued)									
Passed through State of Utah Department of Environmental Quality (Continued):									
Performance Partnership Grants	66.605	16-0039	DEQ DW & AIR 16	7/1/2015-6/30/2016	\$ -	\$ -	\$ 1,500	\$ 1,500	\$ -
Performance Partnership Grants	66.605	15-0043	DEQ Drinking Water (Perf) 15	7/1/2014-6/30/2015	-	-	12,531	12,531	-
Performance Partnership Grants	66.605	16-0039	DEQ Drinking Water (Perf) 16	7/1/2015-6/30/2016	-	-	14,090	14,090	-
Total Environmental Protection Agency					-	720	115,544	198,280	83,456
U.S. DEPARTMENT OF EDUCATION									
Passed through State of Utah Office of Education:									
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2014-6/30/2015	-	8,419	7,548	(871)	-
Adult Education - Basic Grants to States	84.002	-	ESL	7/1/2015-6/30/2016	-	-	22,504	31,093	8,589
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Magna	7/1/2014-6/30/2015	-	38,070	135,743	268,685	171,012
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Keams	7/1/2014-6/30/2015	-	11,183	61,740	50,557	-
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Magna II	7/1/2015-6/30/2016	-	-	-	108,013	108,013
Total U.S. Department of Education					-	57,672	227,535	457,477	287,614
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
<i>Aging Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	15-0553	Title III B	7/1/2015-6/30/2015	-	300,000	385,273	85,273	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	15-0553	Center Function	7/1/2015-6/30/2015	-	-	125,554	125,554	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Administration	7/1/2015-6/30/2016	30,785	-	30,785	30,785	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Chore	7/1/2015-6/30/2016	20,459	-	20,459	20,459	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Legal	7/1/2015-6/30/2016	20,459	-	20,459	20,459	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Outreach	7/1/2015-6/30/2016	29,255	-	29,255	29,255	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	16-0380	Transportation	7/1/2015-6/30/2016	57,792	-	111,097	111,097	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	15-0553	Congregate Meal	7/1/2015-6/30/2015	-	-	287,871	580,087	292,306
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	15-0553	Meals on Wheels	7/1/2015-6/30/2015	-	-	217,259	444,322	227,063
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	15-0553	Congregate Meal	7/1/2014-6/30/2015	-	200,000	613,008	413,008	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	15-0553	Meals on Wheels	7/1/2014-6/30/2015	-	250,000	666,609	416,609	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	16-0380	Administration	7/1/2015-6/30/2016	-	-	68,577	68,577	-
Nutrition Services Incentive Program	93.053	15-0553	NSIP	7/1/2014-6/30/2015	-	300,000	300,000	-	-
Total Aging Cluster					158,750	1,050,000	2,876,116	2,345,485	519,369
<i>TANF Cluster:</i>									
Passed through the Utah State Department of Health:									
Temporary Assistance for Needy Families	93.558	13-1450	MI HM V 16 (HRSA)	1/1/2015-12/31/2015	-	-	162,394	201,428	39,034
Passed through State of Utah Department of Human Services:									
Temporary Assistance for Needy Families	93.558	13-0044	Early Intervention - TANF SFY15	7/1/2012-6/30/2015	-	239,549	509,097	269,548	-
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY16	7/1/2016-6/30/2020	-	-	126,205	155,646	29,441
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	13-0255	Safe Passage Grant-Keams	7/1/2012-6/30/2015	-	3,084	20,350	17,266	-
Temporary Assistance for Needy Families	93.558	15-1065	DWS STEM	9/1/2014-8/31/2016	-	8,470	34,453	42,812	16,829
Temporary Assistance for Needy Families	93.558	14-0373	Safe Passage Grant - Matheson/Brockbank	7/1/2013-6/30/2016	-	11,564	46,535	48,628	13,657
Temporary Assistance for Needy Families	93.558	14-0663	DWS HS Support - Cyprus	7/1/2013-6/30/2015	-	5,364	34,176	35,270	6,458
Temporary Assistance for Needy Families	93.558	YS16DWS0063	DWS Quality Improvement Grant - Pleasant Green	7/1/2015-6/30/2018	-	-	13,868	31,044	17,176
Temporary Assistance for Needy Families	93.558	YS15DWS0063	DWS Quality Improvement Grant - Keams Jr.	7/1/2015-6/30/2018	-	-	-	18,194	18,194
Temporary Assistance for Needy Families	93.558	YS15DWS0158	DWS Youth Summer Employment	7/1/2015-6/30/2018	-	-	22,866	22,866	-
Temporary Assistance for Needy Families	93.558	YS14278	DWS Summer Blast	7/1/2015-6/30/2018	-	-	8,920	8,920	-
Total TANF Cluster					-	268,031	978,864	851,622	140,789
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	15-0809	CHEC Professional 15	7/1/2014-6/30/2015	-	3,404	18,437	15,033	-
Medical Assistance Program	93.778	162700287	CHEC Professional 16	7/1/2015-6/30/2016	-	-	4,791	5,991	1,200
Medical Assistance Program	93.778	15-0809	CHEC Admin 15	7/1/2014-6/30/2015	-	-	31,109	31,109	-
Medical Assistance Program	93.778	162700287	CHEC Admin 16	7/1/2015-6/30/2016	-	-	61,683	113,674	51,991
Medical Assistance Program	93.778	15-0809	Medicaid (Early Child TCM)	7/1/2014-6/30/2015	-	-	728,336	728,336	-
Medical Assistance Program	93.778	162700044	Medicaid (Early Child TCM)	7/1/2015-6/30/2016	-	-	225,881	484,266	258,385
Medical Assistance Program	93.778	15-0809	Title XIX Med Waiver Admin	7/1/2014-6/30/2015	-	16,347	51,708	35,361	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2015-6/30/2016	-	-	24,172	35,490	11,318
Medical Assistance Program	93.778	15-0809	Title XIX New Choice Waiver	7/1/2014-6/30/2015	-	-	52,467	52,467	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2015-6/30/2016	-	-	39,919	66,398	26,479

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2014	Received	Expended	Receivable (Unearned) Dec. 31, 2015
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Human Services (Continued):									
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver	7/1/2014-6/30/2015	\$ -	\$ 61,119	\$ 153,475	\$ 92,356	\$ -
Medical Assistance Program	93.778	CA000000000143	Title XIX Med Waiver	7/1/2015-6/30/2016	-	-	47,716	102,164	54,448
Total Medicaid Cluster					-	80,870	1,439,694	1,762,645	403,821
Direct Programs:									
Transitional Living for Homeless Youth	93.550	CST120	Milestone TLP	10/1/2011-9/30/2016	-	-	183,151	204,025	20,874
Basic Center Grant	93.623	90CY2426	Basic Center Program	10/1/2015-9/30/2018	-	-	207,883	225,176	17,293
Passed through the University of Utah:									
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	AE131332C	ADRC VA	10/1/2014-9/30/2015	-	-	57,121	57,121	-
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	AE13174C	ADRC VA	10/1/2013-9/30/2014	-	18,767	18,767	-	-
Passed through the Veteran's Administration:									
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	-	VD HCBS	10/1/2014-9/30/2015	-	2,488	56,883	202,125	147,730
Special Programs for the Aging -Title IV and Title II - Discretionary Projects - Recovery Act	93.048	-	VD HCBS	10/1/2015-9/30/2016	-	-	-	113,555	113,555
Passed through State of Utah Department of Health:									
Public Health Emergency Preparedness	93.069	15-0860	Preparedness 15	7/1/2014-6/30/2015	-	76,799	594,619	517,820	-
Public Health Emergency Preparedness	93.069	162700256	Preparedness 16	7/1/2015-6/30/2016	-	-	188,747	302,362	113,615
Public Health Emergency Preparedness	93.069	15-0860	City Readiness 15	7/1/2014-6/30/2015	-	31,214	109,621	78,407	-
Public Health Emergency Preparedness	93.069	162700256	City Readiness 16	7/1/2015-6/30/2016	-	-	62,272	94,226	31,954
Public Health Emergency Preparedness	93.069	15-0860	Ebola Monitoring 15	12/22/2014-6/30/2015	-	-	3,217	3,217	-
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 15	12/1/2014-8/31/2015	-	-	38,830	38,830	-
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 16	9/1/2015-8/31/2016	-	-	11,253	21,170	9,917
Hospital Preparedness Program (HPP) and Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.074	152700469	Ebola Monitoring 16	4/1/2015-9/30/2016	-	-	61,569	91,429	29,860
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	15-0072	Be Wise 15	7/1/2014-6/30/2015	-	30,252	137,294	107,042	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	152700587	Be Wise 16	7/1/2015-6/30/2016	-	-	58,506	93,568	35,062
Project Grants and Cooperative Agreements for Tuberculosis									
Control Programs	93.116	152700344	TB Elimination	1/1/2015-12/31/2015	-	-	85,136	85,136	-
Immunization Cooperative Agreements	93.268	152700258	Perinatal 15	1/1/2015-12/31/2015	-	-	42,000	42,000	-
Immunization Cooperative Agreements	93.268	152700258	Immunizations 15	1/1/2015-12/31/2015	-	10,000	142,960	132,960	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	14-0325	Biosense 15	9/1/2014--8/31/2015	-	14,767	52,741	37,974	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	15-0072	Cancer Policy 15	7/1/2014-6/30/2015	-	15,564	30,338	14,774	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	15-0074	Comprehensive Tobacco 15	7/1/2014-6/30/2015	-	10,997	70,900	59,903	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	162700052	Comprehensive Tobacco 16	7/1/2015-6/30/2016	-	-	35,316	57,217	21,901
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	11-1474	Flu Surveillance 15	7/1/2014-6/30/2015	-	45,041	112,004	66,963	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	162700595	Flu Surveillance 16	7/1/2015-6/30/2016	-	-	-	16,781	16,781
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations									
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.424	162700545	Flu Surveillance	7/1/2015-6/30/2016	-	-	9,583	28,421	18,838
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	152700167	Maternal Infant Home Vis 15	10/1/2014-9/30/2015	-	62,273	286,286	224,013	-
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	152700167	Maternal Infant Home Vis 16	10/1/2015-9/30/2016	-	-	21,134	87,115	65,981
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	162700292	Parents as Teachers 16	9/1/2015-9/30/2016	-	-	-	99,824	99,824
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements									
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	93.521	15-1070	ELCACA INF 15	8/1/2014-7/31/2015	-	4,083	7,294	3,211	-
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	93.521	15-1070	ELCACA INF 16	8/1/2015-7/31/2016	-	-	5,112	10,755	5,643
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements									
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements	93.521	152700199	Meningitis/ H Flu 15	8/1/2014-7/31/2015	-	-	4,050	4,050	-

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2014	Received	Expended	Receivable (Unearned) Dec. 31, 2015
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Health (Continued):									
PPHF Capacity Building Assistance to Strengthen Public Health Immunization									
Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	14-2013	Adolescent HPV Vaccinations	1/1/2014-12/31/2014	\$ -	\$ 931	\$ 931	\$ -	\$ -
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee TB	1/1/2015-12/31/2015	-	-	15,000	15,000	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.752	152700520	B&C 16	7/1/2015-6/30/2016	-	-	33,856	44,528	10,672
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	93.757	152700349	SLIDH (1422) 15	10/1/2014-9/30/2015	-	18,958	651,308	632,350	-
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	93.757	152700349	SLIDH (1422) 16	10/1/2015-9/30/2016	-	-	72,895	313,543	240,648
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	93.757	162700151	Heart Disease 16 (PANO)	7/1/2015-6/30/2016	-	-	660	660	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	152700244	PHHS Block 1 yr BOOST (VIPP)	10/1/2014-9/30/2015	-	-	9,025	9,025	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	152700249	Older Adult Falls Prevention 15	9/1/2014-8/31/2015	-	-	9,000	9,000	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	152700249	Older Adult Falls Prevention 16	9/1/2015-8/31/2016	-	-	2,964	11,305	8,341
Public Health Funds (PPHF)	93.761		ACL	7/1/2014-06/30/2015	-	-	10,473	13,964	3,491
Public Health Funds (PPHF)	93.761		EPICC	10/1/2014-9/30/2015	-	-	3,000	3,000	-
Hospital Preparedness Program (HPP) Ebola Preparedness Response Activities	93.817	162700364	HPP Ebola Preparedness 16	7/1/2015-4/30/2016	-	-	-	47,528	47,528
National Bioterrorism Hospital Preparedness Program	93.889	15-0860	HPP Regional 15	7/1/2014-6/30/2015	-	17,634	105,563	87,929	-
National Bioterrorism Hospital Preparedness Program	93.889	162700256	HPP Regional 16	7/1/2015-6/30/2016	-	-	28,289	51,472	23,183
National Bioterrorism Hospital Preparedness Program	93.889	162700256	MRC 16	7/1/2015-6/30/2016	-	-	3,925	3,925	-
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	15-0072	B&C 15	7/1/2014-6/30/2015	-	21,252	89,424	68,172	-
HIV Prevention Activities - Health Department Based	93.940	152700294	HIV Testing & Counseling	1/1/2015-12/31/2015	-	4,471	82,814	78,343	-
HIV Prevention Activities - Health Department Based	93.940	13-2199	Target HIV Counseling	1/1/2015-12/31/2015	-	-	37,500	37,500	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	15-0069	Heart Disease 15	7/1/2014-6/30/2015	-	2,233	13,495	11,262	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	16-0380	Heart Disease 16	7/1/2015-6/30/2016	-	-	3,113	3,113	-
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	152700277	STD General	1/1/2015-12/30/2015	-	-	69,260	69,260	-
Preventive Health and Health Services Block Grant	93.991	15-0069	PBG Injury Prevention 15	7/1/2014-6/30/2015	-	2,858	25,163	22,305	-
Preventive Health and Health Services Block Grant	93.991	162700151	PBG Injury Prevention 16	7/1/2015-6/30/2016	-	-	20,438	20,438	-
Preventive Health and Health Services Block Grant	93.991	15-0069	Heart Disease 15	7/1/2014-6/30/2015	-	22,330	76,755	54,425	-
Preventive Health and Health Services Block Grant	93.991	162700151	Heart Disease 16	7/1/2015-6/30/2016	-	-	46,179	66,726	20,547
Maternal and Child Health Services Block Grant to the States	93.994	152700014	Prenatal to five 15	7/1/2014-6/30/2015	-	-	44,025	44,025	-
Maternal and Child Health Services Block Grant to the States	93.994	152700014	MCH 15	7/1/2014-6/30/2015	-	-	173,111	173,111	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 16	7/1/2015-6/30/2016	-	-	70,424	70,424	-
Maternal and Child Health Services Block Grant to the States	93.994	15-0069	MCH Injury Prevention 15	7/1/2014-6/30/2015	-	23,771	36,026	12,255	-
Maternal and Child Health Services Block Grant to the States	93.994	162700151	MCH Injury Prevention 16	7/1/2015-6/30/2016	-	-	31,891	36,751	4,860
Passed through State of Utah Department of Human Services:									
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	16-0380	Title VII B Ombudsman	7/1/2015-6/30/2016	-	-	4,548	8,186	3,638
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	15-0553	Title III D	7/1/2014-6/30/2015	-	-	27,176	27,176	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	16-0380	Title III D	7/1/2015-6/30/2016	-	-	18,000	20,000	2,000
Special Programs for the Aging - Title IV and Title II - Discretionary Projects - Recovery Act	93.048	15-0553	Senior Medicare Patrol	7/1/2014-6/30/2015	-	-	19,170	19,170	-
Special Programs for the Aging - Title IV and Title II - Discretionary Projects - Recovery Act	93.048	16-0380	Senior Medicare Patrol	7/1/2015-6/30/2016	-	-	17,000	17,000	-
National Family Caregiver Support, Title III, Part E	93.052	15-0553	Title III E	7/1/2014-6/30/2015	-	50,000	243,171	193,171	-
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Title III E	7/1/2015-6/30/2016	-	-	101,327	174,701	73,374
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Administration	7/1/2015-6/30/2016	-	-	16,839	16,839	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	PFS SFY 15	7/1/2012-6/30/2015	-	45,194	45,194	-	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CSAP Program Manager	10/1/2014-9/30/2015	-	-	45,244	63,411	18,167
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 15 - SUD	11/1/2014-9/30/2018	49,833	-	49,833	49,833	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 16 - SUD	11/1/2014-9/30/2018	17,294	-	-	17,294	17,294
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 15 - MH	11/1/2014-9/30/2018	165,360	-	165,360	165,360	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 16 - MH	11/1/2014-9/30/2018	144,962	-	95,052	144,962	49,910
Substance Abuse and Mental Health Services - Projects of Reg	93.243	16-0806	PFS SFY 16	7/1/2015-6/30/2020	-	-	28,734	29,599	865
Substance Abuse and Mental Health Services - Access to Recovery	93.275	11-2274	ATR FFY 15	1/1/2011-9/30/2016	-	160,166	613,782	453,616	-
Substance Abuse and Mental Health Services - Access to Recovery	93.275	11-2274	ATR FFY 16	1/1/2011-9/30/2016	-	-	84,320	84,320	-

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2015

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Available Project Number	Project Name	Project Period	Passed Through to Subrecipients	Receivable (Unearned) Dec. 31, 2014	Received	Expended	Receivable (Unearned) Dec. 31, 2015
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Human Services (Continued):									
Social Services Block Grant	93.667	15-0553	MH Early Intervention SFY 15	7/1/2014-6/30/2015	\$ -	\$ 374,678	\$ 813,137	\$ 438,459	\$ -
Social Services Block Grant	93.667	16-0380	MH Early Intervention SFY 16	7/1/2015-6/30/2016	-	-	200,000	442,500	242,500
Social Services Block Grant	93.667	15-0553	SSBG	7/1/2014-6/30/2015	184,934	168,922	353,856	184,934	-
Social Services Block Grant	93.667	16-0380	SSBG	7/1/2015-6/30/2016	183,761	-	-	183,761	183,761
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	15-0553	SHIP	7/1/2014-6/30/2015	-	-	33,925	33,925	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	16-0380	SHIP	7/1/2015-6/30/2016	-	-	12,000	22,000	10,000
Assistance Programs for Chronic Disease Prevention and Control	93.945	15-0069	Arthritis Program	7/1/2014-6/29/2015	-	10,900	25,180	14,280	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	6/30/2015-6/29/2016	-	-	-	7,525	7,525
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Adult SFY15	7/1/2012-6/30/2015	-	194,590	583,769	389,179	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY16	7/1/2015-6/30/2020	430,550	-	132,108	430,550	298,442
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Children SFY15	7/1/2012-6/30/2015	-	14,394	43,183	28,789	-
Block Grants for Community Mental Health Services	93.958	13-0044	Mental Health Federal Children SFY16	7/1/2012-6/30/2015	94,918	-	94,918	94,918	-
Block Grants for Community Mental Health Services	93.958	14-0855	FRF SFY15	7/1/2013-6/30/2016	-	706	6,480	5,774	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FTA SFY15	7/1/2012-6/30/2015	270,172	1,122,307	2,121,828	999,521	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTA SFY16	7/1/2015-6/30/2020	247,418	-	99,302	1,695,097	715,795
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	FPL SFY15	7/1/2012-6/30/2015	-	393,714	1,188,073	794,359	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY16	7/1/2015-6/30/2020	-	-	711,935	840,496	128,561
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-1771	CTC SFY 15	10/1/2013-9/30/2016	2,803	-	2,803	2,803	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-1771	CTC SFY16	7/1/2012-6/30/2015	-	1,057	1,057	-	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	14-1771	CTC SFY16	10/1/2013-9/30/2016	5,275	-	5,275	5,275	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTF SFY15	7/1/2016-06/30/2020	-	-	214,910	268,989	54,079
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTF SFY15	7/1/2012-6/30-2015	-	45,589	254,143	208,554	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	13-0043	WTD SFY15	7/1/2012-6/30-2015	-	214,020	466,175	252,155	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY16	7/1/2016-06/30/2020	-	-	358,726	451,205	92,479
Passed through State of Utah Department of Workforce Services:									
Centers for Disease Control and Prevention, Investigations and Technical Assistance	93.283	15-0180	Building Healthy Communities Program Grant	7/1/2014-6/30/2015	-	4,985	14,955	9,970	-
Refugee and Entrant Assistance -State Administered Programs	93.566	13-1531	Refugee Mental Health	9/1/2012-9/30/2015	57,583	5,371	62,954	57,583	-
Child Care and Development Block Grant	93.575	15DWS0193	Office of Child Care Quality Improvement	4/15/2015-10/31/2015	-	-	30,000	30,000	-
Child Care and Development Block Grant	93.575	15-1297	Two-Year Old Quality Improvement	10/1/2014-9/30/2016	-	4,100	10,200	5,018	(1,082)
Child Care and Development Block Grant	93.575	15-0515	AASP	7/1/2013-6/30/2015	138,003	50,098	188,101	138,003	-
Child Care and Development Block Grant	93.575	15-0515	AASP	7/1/2014-6/30/2016	82,075	-	-	82,075	82,075
Refugee and Entrant Assistance - Discretionary Grants	93.576	90RG0153	Utah Refugee Home-Based Child Care Micro-Enterprise	9/29/2014-9/29/2016	-	-	108,730	132,921	24,191
Voiting Access of Individuals with Disabilities - Grants to States	93.617	-	Voiting Access for Individuals with Disabilities	-	-	-	39,390	39,390	-
Total U.S. Department of Health and Human Services					2,233,691	4,696,375	20,387,631	19,866,907	4,175,651
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
Foster Grandparents/Senior Companion Cluster:									
Direct Programs:									
Foster Grandparent Program	94.011	12SFPUT001	FGP	1/1/2014-6/30/2015	-	163,357	330,513	167,156	-
Foster Grandparent Program	94.011	12SFPUT001	FGP	7/1/2015-6/30/2016	-	-	83,578	167,156	83,578
Senior Companion Program	94.016	12SCPT001	SCP	1/1/2014-6/30/2015	-	164,940	333,716	168,776	-
Senior Companion Program	94.016	12SCPT001	SCP	7/1/2015-6/30/2016	-	-	84,388	168,776	84,388
Total Foster Grandparents/Senior Companion Cluster					-	328,297	832,195	671,864	167,966
Direct Programs:									
Retired and Senior Volunteer Program	94.002	11SRPU002	RSVP	4/1/2014-3/31/2015	-	20,646	41,292	20,646	-
Retired and Senior Volunteer Program	94.002	11SRPU002	RSVP	4/1/2015-3/31/2016	-	-	41,291	61,937	20,646
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	14-1769	AmeriCorps-MVP	10/1/2013-12/31/2014	-	63,569	95,438	31,869	-
AmeriCorps	94.006	15-1376	AmeriCorps-MVP	10/1/2014-9/30/2015	-	41,577	125,531	149,459	65,505
AmeriCorps	94.006	16-0875	AmeriCorps-MVP	10/1/2015-9/30/2016	-	-	-	38,198	38,198
Total Corporation for National and Community Services					-	454,089	1,135,747	973,973	292,315
U.S. DEPARTMENT OF HOMELAND SECURITY									
Passed through the State of Utah Department of Public Safety:									
Emergency Management Performance Grant	97.042	-	Community Emergency Response Team	-	-	-	994	994	-
Homeland Security Grant Program	97.067	DEM-2014-SHSP	Homeland Security	9/1/2014-8/31/2017	-	-	-	3,721	3,721
Passed through the Utah Division of Emergency Management:									
Homeland Security Grant Program	97.067	DEM-2013-SHSP-002	State Homeland Security Grant 13	9/1/2013-6/30/2015	-	-	3,302	3,302	-
Homeland Security Grant Program	97.067	DEM-2014-SHSP-002	State Homeland Security Grant 14	9/1/2014-6/30/2016	-	-	-	4,423	4,423
Total U.S. Department of Homeland Security					-	-	4,296	12,440	8,144
Total expenditures of federal awards					\$ 5,672,190	\$ 8,426,883	\$ 46,165,233	\$ 45,390,625	\$ 7,652,275

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

Note 1. Basis for Presentation

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Salt Lake County, Utah (the County) under programs of the federal government for the year ended December 31, 2015. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in financial position, or cash flows of the County.

Note 2. Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to the County's basic financial statements. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

Note 3. Relationship to County's Financial Statements

Federal awards expended on the Schedule for the year ended December 31, 2015 are also reported in the County's financial statements as program revenues on the statement of activities and as grants and contribution revenue on the statement of revenues, expenditures, and changes in fund balances except as follows:

- The County received noncash vouchers in the Special Supplemental Nutrition Program for Women, Infants, and Children (CFDA Number 10.557) totaling \$12,998,273. Noncash vouchers are considered direct assistance to individuals and, accordingly, are not reported as revenue on the County's financial statements; noncash vouchers are included on the Schedule.
- The County received interest rate subsidies of \$2,710,949 on Build America Bonds, which are not reported on the Schedule.



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*

Honorable Mayor Ben McAdams and Members of the County Council
Salt Lake County, Utah

We have audited, 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, the financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah (the County), as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 30, 2016.

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.

Agui & Company, PC

Orem, Utah
June 30, 2016



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Honorable Mayor Ben McAdams and Members of the County Council
Salt Lake County, Utah

Report on Compliance for Each Major Federal Program

We have audited the compliance of Salt Lake County, Utah (the County) with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended December 31, 2015.

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 December 31, 2015.

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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah as of and for the year ended December 31, 2015, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 30, 2016, which contained unmodified opinions on those basic 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 basic 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.

Agui & Company, PC

Orem, Utah
June 30, 2016

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2015

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended December 31, 2015

I. Summary of auditor's results:

Financial Statements:

Type of auditor's report issued: unmodified

Internal control over financial reporting:

-Material weaknesses identified? ___ yes X no

-Significant deficiencies identified that are not considered to be material weaknesses?
 ___ yes X none reported

Noncompliance material to financial statements noted?
 ___ yes X no

Federal Awards:

Internal control over major programs:

-Material weaknesses identified? ___ yes X no

-Significant deficiencies identified that are not considered to be material weaknesses?
 ___ yes X none reported

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.156(a)?
 ___ yes X no

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Cluster/Name of Federal Program:</u>
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
	<i>CDBG – Entitlement Grants Cluster:</i>
14.218	Community Development Block Grants / Entitlement Grants
	<i>Medicaid Cluster:</i>
93.778	Medical Assistance Program

Dollar threshold used to distinguish between type A and type B programs: \$1,361,719

Auditee qualified as low-risk auditee? X yes ___ no

II. Financial statement findings:

No matters were reported.

III. Federal award findings and questioned costs:

No matters were reported.