

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

Year Ended December 31, 2019

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF AGRICULTURE									
<i>Child Nutrition Cluster:</i>									
Passed through Utah State Board of Education:									
National School Lunch Program	10.555	CST109	Child Nutrition Program (CNP)	Open	\$ -	\$ 3,348	\$ 61,073	\$ 62,193	\$ 4,468
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	182700910	Summer Food 20	10/1/2019-6/30/2020	-	-	1,610	1,610	-
Total Child Nutrition Cluster					-	3,348	62,683	63,803	4,468
<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	PC15000	Forest Reserve	1/1/2019-12/31/2020	-	-	28,978	28,978	-
Total Forest Service Schools and Roads Cluster					-	-	28,978	28,978	-
Passed through State of Utah Department of Health:									
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 19	10/1/2018-9/30/2019	-	701,999	2,933,005	2,231,006	-
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 20	10/1/2019-9/30/2020	-	-	1,278,044	2,126,619	848,575
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	Noncash Vouchers	1/1/2019-12/31/2019	-	-	9,787,314	9,787,314	-
Passed through Utah State Board of Education:									
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2019)	10/1/2018-9/30/2019	-	-	60,828	60,828	-
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2020)	10/1/2019-9/30/2020	-	-	23,294	23,294	-
Total U.S. Department of Agriculture					-	705,347	14,174,146	14,321,842	853,043
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-19-UC-49-0001	CDBG	7/1/2018-6/30/2019	1,642,614	702,131	2,344,745	1,642,614	-
Community Development Block Grants / Entitlement Grants	14.218	B-20-UC-49-0001	CDBG	7/1/2019-6/30/2020	1,726,022	-	906,350	1,726,022	819,672
Total CDBG - Entitlement Grants Cluster					3,368,636	702,131	3,251,095	3,368,636	819,672
Direct Programs:									
Emergency Solutions Grants Program	14.231	E-18-UC-40-0003	Emergency Shelter	7/1/2018-6/30/2019	114,148	90,573	204,721	114,148	-
Emergency Solutions Grants Program	14.231	E-19-UC-40-0003	Emergency Shelter	7/1/2019-6/30/2020	103,997	-	25,813	103,997	78,184
Home Investment Partnerships Program	14.239	M-17-DC-49-0206	HOME	7/1/2017-6/30/2018	-	138,331	138,331	-	-
Home Investment Partnerships Program	14.239	M-18-DC-49-0206	HOME	7/1/2018-6/30/2019	1,136,546	358,337	1,436,602	1,136,546	58,281
Home Investment Partnerships Program	14.239	M-19-DC-49-0206	HOME	7/1/2019-6/30/2020	485,075	-	-	485,075	485,075
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/3/2016-10/2/2019	963,143	460,916	1,243,952	963,149	180,113
Passed through Salt Lake County Homeless Coordinating Council, Inc.:									
Continuum of Care Program	14.267	UT0132L8T001600	Continuum of Care	1/1/2019-12/31/2019	-	-	181,358	211,450	30,092
Passed through Utah Governor's Office of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000422	Capitol Villa	1/1/2019-12/31/2019	-	-	39,695	43,304	3,609
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000423	Wright Villa	1/1/2019-12/31/2019	-	-	26,308	28,700	2,392
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000424	Willowood	1/1/2019-12/31/2019	-	-	32,948	35,943	2,995
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000425	South Lake Villa	1/1/2019-12/31/2019	-	-	32,948	35,943	2,995
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000432	Wasatch Manor	1/1/2019-12/31/2019	-	-	106,584	116,274	9,690
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000433	Episcopal Management	1/1/2019-12/31/2019	-	-	14,044	17,301	3,257
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000434	Episcopal Management	1/1/2019-12/31/2019	-	-	76,186	83,112	6,926
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000435	Calvary Tower	1/1/2019-12/31/2019	-	-	21,786	21,786	-
Total U.S. Department of Housing and Urban Development					6,171,545	1,750,288	6,832,371	6,765,364	1,683,281
U.S. DEPARTMENT OF JUSTICE									
Direct Programs:									
Drug Court Discretionary Programs	16.585	160424	BJA Drug Court	7/1/2015-6/30/2020	-	-	99,684	99,684	-
State Criminal Alien Assistance Program	16.606	2019-AP-BX-0345	SCAAP	4/2/2018-8/31/2019	-	317,238	766,524	449,286	-
Passed through State of Utah Commission on Criminal & Juvenile Justice:									
Crime Victim Assistance	16.575	VOCA 17-19	VOCA CJC	7/1/2017-6/30/2019	-	78,744	241,524	162,780	-
Crime Victim Assistance	16.575	VOCA 19-21	VOCA CJC	7/1/2019-6/30/2021	-	-	104,079	211,563	107,484
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	9-SALT-SA19	CJC FED NCA	1/1/2019-12/31/2019	-	14,000	14,000	14,000	14,000
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	17A-27	JAG	7/1/2019-6/30/2020	-	-	20,574	57,324	36,750
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-RT-BX-0875	JAG	1/1/2019-12/31/2019	-	-	47,919	146,550	98,631
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0813	JAG	10/1/2015-6/30/2018	-	120,183	120,183	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-DJ-BX-0813	JAG	8/27/2019-9/30/2022	-	-	184,581	184,581	-
Passed through State of Utah Department of Health:									
Harold Rogers Prescription Drug Monitoring Program	16.754	202700006	VIPP	10/1/2019-9/30/2020	-	-	5,573	6,892	1,319
Comprehensive Opioid Abuse Site-Based Program	16.838	2019-PARTNER-0038	COAP	9/1/2019-8/31/2021	-	-	-	15,907	15,907
Total U.S. Department of Justice					-	530,165	1,604,641	1,348,567	274,091

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

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U.S. DEPARTMENT OF TRANSPORTATION									
<i>Highway Safety Cluster:</i>									
Direct Programs:									
State and Community Highway Safety	20.600	HLT18PBSP (MOA)	Highway Safety 18 - Bike and Helmet	10/1/2018-9/30/2019	\$ -	\$ -	\$ 15,000	\$ 18,750	\$ 3,750
State and Community Highway Safety	20.600	HLT18CPS (MOA)	Highway Safety 18 - Child Safety	10/1/2018-9/30/2019	-	6,000	12,000	6,000	-
State and Community Highway Safety	20.600	HLT19CPS (MOA)	Highway Safety 19 - Child Safety	10/1/2019-9/30/2020	-	-	12,000	18,500	6,500
State and Community Highway Safety	20.600	HLT18HSH (MOA)	Highway Safety Hispanic 18	10/1/2018-9/30/2019	-	6,250	12,500	6,250	-
State and Community Highway Safety	20.600	HLT19HSH (MOA)	Highway Safety Hispanic 19	10/1/2019-9/30/2020	-	-	12,500	18,750	6,250
Total Highway Safety Cluster					-	12,250	64,000	68,250	16,500
Direct Programs:									
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CA000000000494	Transportation	9/1/2017-6/30/2021	-	-	24,603	24,603	-
Total U.S. Department of Transportation					-	12,250	88,603	92,853	16,500
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Passed through the University of Utah:									
Office of Stem Engagement	43.008	NNX15A124H	University of Utah-Rocky Mountain Space Grant	1/1/2019-12/31/2019	-	-	17,500	17,500	-
Total National Aeronautics and Space Administration					-	-	17,500	17,500	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES									
Direct Programs:									
Museums for America	45.301	MA-10-18-0202-18	IMLS	1/1/2019-12/31/2019	-	-	49,295	49,295	-
Total Institute of Museum and Library Services					-	-	49,295	49,295	-
ENVIRONMENTAL PROTECTION AGENCY									
Passed through State of Utah Department of Environmental Quality:									
Performance Partnership Grants	66.605	190113	DEQ Asbestos	7/1/2018-6/30/2019	-	-	39,460	39,460	-
Performance Partnership Grants	66.605	191906	DEQ Asbestos	7/1/2019-6/30/2020	-	-	2,250	2,250	-
Brownfields Assessment and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownfields Cleanup Grant	10/1/2019-9/30/2022	81,310	133,623	202,873	81,310	12,060
Total Environmental Protection Agency					81,310	133,623	244,583	123,020	12,060
U.S. DEPARTMENT OF EDUCATION									
Passed through Utah State Board of Education:									
Twenty-First Century Community Learning Centers	84.287	GT-USBE-2069	21st CCLC Magna United I	7/1/2018-6/30/2023	-	-	82,612	146,383	63,771
Twenty-First Century Community Learning Centers	84.287	GT-USBE-2069	21st CCLC-Millcreek Kearns	7/1/2018-6/30/2023	-	-	131,998	277,514	145,516
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Kearns	7/1/2015-9/30/2020	-	18,929	83,779	85,571	20,721
Twenty-First Century Community Learning Centers	84.287	16-0048	21st CCLC Magna United II	7/1/2015-9/30/2020	-	-	167,311	221,723	54,412
Total U.S. Department of Education					-	18,929	465,700	731,191	284,420
ELECTION ASSISTANCE COMMISSION									
Passed through State of Utah Office of the Lieutenant Governor:									
Help America Vote Act Requirement Payments	90.401	N/A	Elections - Vote	3/23/2018-3/22/2022	-	-	222,855	222,855	-
Total Election Assistance Commission					-	-	222,855	222,855	-
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	CA0000000000141	Center Function	7/1/2018-6/30/2020	-	99,660	185,578	259,911	173,993
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Chore	7/1/2018-6/30/2020	-	15,000	59,933	44,933	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Legal	7/1/2018-6/30/2020	46,956	10,000	59,933	49,933	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Outreach	7/1/2017-6/30/2019	-	-	64,294	104,121	39,827
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Transportation	7/1/2017-6/30/2019	-	-	149,686	241,164	91,478
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Congregate Meal	7/1/2018-6/30/2020	-	159,900	661,250	816,504	315,154
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Meals on Wheels	7/1/2018-6/30/2020	-	150,000	527,037	647,037	270,000
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Administration	7/1/2018-6/30/2020	-	-	116,561	154,293	37,732
Nutrition Services Incentive Program	93.053	CA0000000000141	NSIP	7/1/2016-6/30/2019	-	230,000	560,340	406,039	75,699
Total Aging Cluster					46,956	664,560	2,384,612	2,723,935	1,003,883

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Year Ended December 31, 2019

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
<i>TANF Cluster:</i>									
Passed through the State of Utah Department of Health:									
Temporary Assistance for Needy Families	93.558	15DWS0082	MI HM V (HRSA)	1/1/2018-12/31/2018	\$ -	\$ 66,427	\$ 66,427	\$ -	\$ -
Passed through State of Utah Department of Human Services:									
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY19	7/1/2015-6/30/2020	57,332	20,000	77,332	57,332	-
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY20	7/1/2015-6/30/2020	2,668	-	2,668	2,668	-
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	20DWS0095	Afterschool Match Partnership	7/1/2019-6/30/2022	-	-	3,419	18,050	14,631
Temporary Assistance for Needy Families	93.558	18DWS0072	DWS Youth Summer Employment	9/1/2017-8/31/2020	-	-	39,404	39,404	-
Temporary Assistance for Needy Families	93.558	17DWS0152	DWS Theory to Practice - Matheson	9/1/2016-8/31/2019	-	10,723	38,446	27,723	-
Temporary Assistance for Needy Families	93.558	17DWS0151	DWS Theory to Practice - Cyprus	9/1/2016-8/31/2019	-	10,651	41,844	31,193	-
Total TANF Cluster					60,000	107,801	269,540	176,370	14,631
<i>CCDF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	17DWS0037	Office of Child Care Quality Improvement	7/1/2016-6/30/2019	-	-	14,000	14,000	-
Child Care and Development Block Grant	93.575	20DWS0034	Afterschool Match Partnership	7/1/2019-6/30/2022	-	-	4,750	26,758	22,008
Child Care and Development Block Grant	93.575	17DWS0072	AASP	7/1/2016-6/30/2019	152,615	28,802	181,417	152,615	-
Total CCDF Cluster					152,615	28,802	200,167	193,373	22,008
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	162700284	CHEC Professional 19	7/1/2018-6/30/2019	-	4,680	12,069	7,389	-
Medical Assistance Program	93.778	162700984	CHEC Professional 20	7/1/2019-6/30/2020	-	-	10,458	40,782	30,324
Medical Assistance Program	93.778	162700284	CHEC Admin 19	7/1/2018-6/30/2019	-	17,727	109,198	91,471	-
Medical Assistance Program	93.778	162700984	CHEC Admin 20	7/1/2019-6/30/2020	-	-	10,027	10,027	-
Medical Assistance Program	93.778	162700044	Medicaid (Early Child TCM)	7/1/2018-6/30/2019	-	-	617,608	617,608	-
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2019-6/30/2020	-	-	103,681	103,681	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2018-6/30/2019	-	-	80,610	80,610	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2018-6/30/2019	-	25,772	25,772	-	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2019-6/30/2020	-	-	49,929	72,453	22,524
Total Medicaid Cluster					-	48,179	1,019,352	1,024,021	52,848
<i>Maternal, Infant and Early Childhood Home Visiting Cluster:</i>									
Passed through the Utah State Department of Health:									
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	162700292	Parents as Teachers 18	9/1/2018-8/31/2019	-	109,445	571,630	462,185	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	182700447	Parents as Teachers 19	9/1/2019-8/31/2020	-	-	154,485	351,771	197,286
Total Maternal, Infant and Early Childhood Home Visiting Cluster					-	109,445	726,115	813,956	197,286
<i>Direct Programs:</i>									
Basic Center Grant	93.623	90CY701401	Basic Center Program	10/1/2018-9/30/2021	-	-	200,000	200,000	-
Passed through State of Utah Department of Health:									
Public Health Emergency Preparedness	93.069	182700126	Preparedness 19	7/1/2018-6/30/2019	-	71,392	734,871	663,479	-
Public Health Emergency Preparedness	93.069	20270059	Preparedness 20	7/1/2019-6/30/2020	-	-	55,840	258,812	202,972
Public Health Emergency Preparedness	93.069	182700126	City Readiness 19	7/1/2018-6/30/2019	-	31,563	145,386	113,823	-
Public Health Emergency Preparedness	93.069	20270059	City Readiness 20	7/1/2019-6/30/2020	-	-	8,286	44,790	36,504
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 19	9/1/2018-8/31/2019	-	21,944	54,246	32,302	-
Environmental Public Health and Emergency Response	93.070	202700324	Asthma 20	9/1/2019-8/31/2020	-	-	-	8,254	8,254
Affordable Care Act Personal Responsibility Education Program	93.092	172700341	TEEN	10/1/2017-9/30/2019	-	1,000	53,384	52,384	-
Affordable Care Act Personal Responsibility Education Program	93.092	202700478	TEEN	10/1/2019-9/30/2020	-	-	66,616	101,839	35,223
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	162701037	Be Wise 18	7/1/2018-6/30/2019	-	74,362	162,918	88,556	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	162701037	Be Wise 19	7/1/2019-6/30/2020	-	-	-	48,460	48,460
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.110	182700540	Parents as Teachers ECU	10/1/2017-9/30/2019	-	9,401	59,656	59,441	9,186
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700575	TB Elimination	1/1/2019-12/31/2020	-	-	84,685	116,685	32,000
Injury Prevention and Control Research and State and Community Based Programs	93.136	162701058	Injury Prevention	9/1/2018-8/31/2019	-	17,313	92,691	75,378	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	202700006	Injury Prevention	9/1/2019-8/31/2020	-	-	-	22,126	22,126
Projects for Assistance in Transition from Homelessness	93.150	160237	PATH	3/1/2019-6/30/2020	-	-	106,287	159,431	53,144
Affordable Care Act (ACA) Abstinence Education Program	93.235	172700338	ACA Abstinence	10/1/2018-9/30/2019	-	500	36,333	35,833	-
Affordable Care Act (ACA) Abstinence Education Program	93.235	202700477	ACA Abstinence	10/1/2019-9/30/2020	-	-	13,667	26,167	12,500
Viral Hepatitis Prevention and Control	93.270	182700623	HCVBBV	5/1/2018-4/30/2019	-	9,690	20,720	11,030	-
Viral Hepatitis Prevention and Control	93.270	182700623	HCVBBV	5/1/2019-4/30/2020	-	-	27,387	52,479	25,092
Drug-Free Communities Support Program Grants	93.276	N/A	DFC	10/1/2018-9/30/2020	-	30,491	106,223	107,184	31,452
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	162700595	Biosense	9/1/2018-8/31/2019	-	6,567	58,297	51,730	-

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Health (Continued):									
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	16270052	Tobacco	7/1/2018-6/30/2019	\$ -	\$ 76,499	\$ 122,411	\$ 45,912	\$ -
PPHF 2018: Office of Smoking and Health-National State-Based Tobacco Control Programs-Financed in part by 2018 Prevention and Public Health funds (PPHF)	93.305	16270052	Tobacco	7/1/2019-6/30/2020	-	-	50,648	76,148	25,500
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	162700399	IMMS	8/1/2018-7/31/2019	-	1,987	3,967	1,980	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	182700725	IMMS	10/1/2018-7/31/2019	-	6,830	40,000	33,170	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	192700555	IMMS	10/1/2018-7/31/2019	-	22,500	22,500	-	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	202700504	IMMS	8/1/2019-7/31/2020	-	-	-	72,283	72,283
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	192700442	OPIATE	9/1/2018-8/31/2019	-	-	74,210	74,210	-
Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	HLT19NEARS	NEARS	3/30/2019-6/30/2019	-	-	1,900	1,900	-
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 18	7/1/2018-6/30/2019	-	55,909	259,822	203,913	-
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 19	7/1/2019-6/30/2020	-	-	-	108,454	108,454
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	192700357	SLIDH	10/1/2018-9/30/2019	-	16,030	92,381	85,079	8,728
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke	93.435	192700357	SLIDH	10/1/2019-9/30/2020	-	92,599	383,499	356,257	65,357
Assistance Programs for Chronic Disease Prevention and Control	93.439	192700357	PANO	7/1/2018-6/30/2020	-	-	56,338	68,288	11,950
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	151070	ELCACA INF 19	8/1/2018-7/31/2019	-	18,876	44,116	25,240	-
PPHF Capacity Building Assistance to Strengthen Public Health Immunization Infrastructure and Performance financed in part by Prevention and Public Health Funds	93.539	172700646	IMMVAC	7/1/2018-6/30/2019	-	-	126,769	126,769	-
Transitional Living for Homeless Youth	93.550	90CX7264	Transitional Living	10/1/2018-9/30/2021	-	-	200,000	200,000	-
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee Caregiver	8/1/2018-7/31/2020	-	11,116	83,764	85,890	13,242
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee Entrant Assistance	10/1/2018-9/30/2019	-	12,930	22,859	30,749	20,820
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162700151	Heart Disease (PANO)	10/1/2017-9/30/2018	-	488	488	-	-
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	172700402	PHHS Block 1 yr BOOST (VIPP)	10/1/2018-9/30/2019	-	3,421	39,973	39,343	2,791
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	172700847	VIPP	10/1/2018-9/30/2019	-	8,898	34,258	25,360	-
National Bioterrorism Hospital Preparedness Program	93.889	182700126	HPP Regional 19	7/1/2018-6/30/2019	-	32,904	194,311	161,407	-
National Bioterrorism Hospital Preparedness Program	93.889	202700059	HPP Regional 20	7/1/2019-6/30/2020	-	-	13,254	43,857	30,603
HIV Prevention Activities - Health Department Based	93.940	182700619	HIV Testing & Counseling	1/1/2019-12/31/2019	-	-	145,000	145,000	-
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV/STD	7/1/2018-6/30/2019	-	7,406	84,139	76,733	-
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV/STD	7/1/2019-6/30/2020	-	-	8,788	60,603	51,815
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	7/1/2018-6/29/2020	-	-	25,530	30,435	4,905
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	10/1/2018-7/30/2020	-	6,000	15,000	11,500	2,500
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700357	PANO	7/1/2018-6/30/2019	-	18,312	18,312	-	-
Preventive Health Services - Sexually Transmitted Diseases Control Grants	93.977	192700673	STD General	1/1/2019-12/30/2019	-	-	87,000	87,000	-
Preventive Health and Health Services Block Grant	93.991	192700357	Heart Disease 18	10/1/2018-9/30/2020	-	42,240	175,593	161,237	27,884
Preventive Health and Health Services Block Grant	93.991	202700006	Heart Disease 19	10/1/2019-9/30/2020	-	-	-	10,941	10,941
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 19	10/1/2018-9/30/2019	-	-	90,677	90,677	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 20	10/1/2019-9/30/2020	-	-	63,504	169,648	106,144
Maternal and Child Health Services Block Grant to the States	93.994	172700847	MCH Injury Prevention 19	7/1/2018-6/30/2019	-	28,184	48,631	20,447	-
Maternal and Child Health Services Block Grant to the States	93.994	202700006	MCH Injury Prevention 20	10/1/2019-9/30/2020	-	-	-	33,919	33,919
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	7/1/2018-6/30/2020	-	-	14,407	34,057	19,650
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	16-0380	Title III D	7/1/2018-6/30/2020	-	6,000	45,717	39,717	-

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2019

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal CFDA Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Human Services (Continued):									
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Title III E	7/1/2018-6/30/2020	\$ -	\$ 100,372	\$ 303,097	\$ 372,725	\$ 170,000
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Administration	7/1/2018-6/30/2020	-	32,611	44,144	23,066	11,533
Childhood Lead Poisoning Prevention Projects State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	17NUE2EH001359	Lead Prevention	10/1/2017-9/30/2020	232,042	35,792	232,018	232,042	35,816
Substance Abuse and Mental Health Services - Projects of Reg	93.243	160424	CSAP	4/1/2018-9/30/2019	-	-	13,507	-	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	160424	CSAP	10/1/2019-9/30/2020	-	-	21,840	86,343	64,503
Substance Abuse and Mental Health Services - Projects of Reg	93.243	A02503	SYICC	10/1/2017-9/30/2021	21,962	14,354	36,316	21,962	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	160424	SYICC	7/1/2015-6/30/2020	23,725	-	15,775	23,725	7,950
Substance Abuse and Mental Health Services - Projects of Reg	93.243	A02508	State Youth IOH	10/1/2017-9/30/2021	40,650	8,875	49,525	40,650	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	160424	State Youth IOH	7/1/2015-6/30/2020	64,363	-	42,909	64,363	21,454
Substance Abuse and Mental Health Services - Projects of Reg	93.243	B20008	Suicide Prevention	7/1/2018-6/30/2020	-	415	9,993	9,578	-
Immunization Cooperative Agreements	93.268	192701008	Immunizations/Vaccinations	7/1/2019-6/30/2020	-	-	49,784	49,784	-
Social Services Block Grant	93.667	16-0380	Nursing Home Alternatives 19	7/1/2018-6/30/2019	-	-	153,119	153,119	-
Social Services Block Grant	93.667	16-0380	Nursing Home Alternatives 20	7/1/2019-6/30/2020	-	-	71,593	162,479	90,886
Social Services Block Grant	93.667	17-08400	SSBG	7/1/2018-6/30/2019	189,663	168,123	357,786	189,663	-
Social Services Block Grant	93.667	17-2076	SSBG	7/1/2019-6/30/2020	207,091	-	-	207,091	207,091
Evidence-Based Falls Prevention Programs									
Financed Soley by Prevention and Public Health Funds (PPHF)	93.761	CA0000000000541	ACL Falls	8/1/2018-7/31/2019	-	-	2,460	2,460	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	16-0380	Outreach	7/1/2018-6/30/2020	-	-	33,553	37,715	4,162
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	16-0380	SMP	7/1/2018-6/30/2020	-	14,000	48,275	39,200	4,925
Opioid STR	93.788	16-0424	Opioid	7/1/2015-6/30/2020	-	345,815	2,280,092	2,427,817	493,540
Hospital Preparedness Program (HPP) Ebola Preparedness and Response Activities	93.817	162700364	HPP_EBOLA	7/1/2015-4/30/2020	-	-	-	26,366	26,366
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY19	7/1/2015-6/30/2020	-	140,646	523,474	382,828	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY20	7/1/2015-6/30/2020	-	-	67,872	85,586	17,714
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY19	7/1/2015-6/30/2020	45,933	29,873	113,263	83,390	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY20	7/1/2015-6/30/2020	-	-	63,749	102,817	39,068
Block Grants for Community Mental Health Services	93.958	16-0237	FRF SFY19	7/1/2015-6/30/2020	-	-	10,481	10,481	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTL SFY19	7/1/2015-6/30/2020	-	22,012	1,985,127	1,963,115	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTL SFY20	7/1/2015-6/30/2020	-	-	1,005,090	1,190,689	185,599
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY19	7/1/2015-6/30/2020	-	168,714	1,157,321	988,607	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY20	7/1/2015-6/30/2020	-	-	696,687	776,085	79,398
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY19	7/1/2015-6/30/2020	-	194,745	558,240	363,495	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY20	7/1/2015-6/30/2020	-	-	315,300	472,342	157,042
Total U.S. Department of Health and Human Services					1,085,000	2,978,486	19,639,435	20,703,051	4,042,102
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
<i>Foster Grandparents/Senior Companion Cluster:</i>									
Direct Programs:									
Foster Grandparent Program	94.011	12SFPUT002	FGP	7/1/2018-6/30/2019	-	81,468	269,650	188,182	-
Foster Grandparent Program	94.011	12SFPUT001	FGP	7/1/2019-6/30/2020	-	-	19,327	88,642	69,315
Senior Companion Program	94.016	12SCPIT002	SCP	7/1/2018-6/30/2019	-	84,388	256,864	172,476	-
Senior Companion Program	94.016	12SCPIT001	SCP	7/1/2019-6/30/2020	-	-	88,607	177,215	88,608
Total Foster Grandparents/Senior Companion Cluster					-	165,856	634,448	626,515	157,923
Direct Programs:									
Retired and Senior Volunteer Program	94.002	11SRPUT002	RSVP	4/1/2018-3/31/2019	-	20,021	60,062	40,041	-
Retired and Senior Volunteer Program	94.002	11SRPUT003	RSVP	4/1/2019-3/31/2020	-	-	23,770	45,666	21,896
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2017-12/31/2018		9,970	9,970	-	-
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2018-12/31/2019	147,943	27,703	104,784	147,943	70,862
Total Corporation for National and Community Services					147,943	223,550	833,034	860,165	250,681
Total expenditures of federal awards					\$ 7,485,798	\$ 6,352,638	\$ 44,172,163	\$ 45,235,703	\$ 7,416,178

The accompanying notes are an integral part of this schedule.

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, 2019. 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* (the 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, 2019 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 \$9,787,314. 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 \$2,370,140 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 Wilson 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 24, 2020.

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.

Squire + Company, PC

Orem, Utah
June 24, 2020



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 Wilson 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, 2019.

The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

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

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended December 31, 2019.

Report on Internal Control over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

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

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

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

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

We have audited the 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, 2019, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 24, 2020, 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.

Squire & Company, PC

Orem, Utah
June 24, 2020

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS
Year Ended December 31, 2019

No matters were reported in the prior year.

