

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

Year Ended December 31, 2021

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**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2021

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)
<b>U.S. DEPARTMENT OF AGRICULTURE</b>									
<i>Child Nutrition Cluster:</i>									
Passed through Utah State Board of Education:									
National School Lunch Program	10.555	CST109	Child Nutrition Program (CNP)	7/1/2019-6/30/2022	\$ -	\$ 2,693	\$ 37,595	\$ 42,270	\$ 7,368
National School Lunch Program	10.555	CST178	Child Nutrition Program (CNP)	1/1/2021-1/30/2022	-	-	5,320	3,760	(1,560)
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	182700910	Summer Food	7/1/2020-6/30/2022	-	2,070	2,070	2,760	2,760
Total Child Nutrition Cluster					-	4,763	44,985	48,790	8,568
<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 Service Secure Rural Schools	1/1/2020-12/31/2021	-	-	23,293	23,293	-
Total Forest Service Schools and Roads Cluster					-	-	23,293	23,293	-
Passed through State of Utah Department of Health:									
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	152700150	WIC 21	10/1/2020-9/30/2021	-	727,914	3,131,914	2,404,000	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202700370	WIC 22	10/1/2021-9/30/2022	-	-	640,171	1,735,663	1,095,492
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	152700150	Noncash Vouchers	1/1/2021-12/31/2021	-	-	8,197,791	8,197,791	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children					-	727,914	11,969,876	12,337,454	1,095,492
Passed through Utah State Board of Education:									
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program	10/1/2020-9/30/2022	-	4,637	74,216	74,041	4,462
Total U.S. Department of Agriculture					-	737,314	12,112,370	12,483,578	1,108,522
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>									
<i>CDBG - Entitlement Grants Cluster:</i>									
<i>Direct Programs:</i>									
Community Development Block Grants / Entitlement Grants	14.218	B-20-UC-49-0001	CDBG	7/1/2019-6/30/2021	1,717,857	970,811	2,652,440	1,881,254	199,625
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-20-UW-49-0001	CDBG	7/14/2020-7/13/2021	1,085,554	211,722	1,105,810	1,200,322	306,234
Community Development Block Grants / Entitlement Grants	14.218	B-21-UC-49-0001	CDBG	7/1/2020-6/30/2021	646,933	-	-	796,648	796,648
Total CDBG - Entitlement Grants Cluster					3,450,344	1,182,533	3,758,250	3,878,224	1,302,507
<i>Direct Programs:</i>									
Emergency Solutions Grants Program	14.231	E-19-UC-40-0003	Emergency Shelter	7/1/2020-6/30/2021	135,199	79,344	217,705	140,247	1,886
COVID-19 Emergency Solutions Grants Program	14.231	E-20-UW-49-0001	Emergency Shelter	7/1/2020-6/30/2021	2,040,142	37,246	797,832	2,104,283	1,343,697
Emergency Solutions Grants Program	14.231	E-20-UC-40-0003	Emergency Shelter	7/1/2020-9/14/2022	87,765	-	-	87,765	87,765
Total Emergency Solutions Grants Program					2,263,106	116,590	1,015,537	2,332,295	1,433,348
Home Investment Partnerships Program	14.239	M-19-DC-49-0206	HOME	7/1/2019-6/30/2020	-	342,659	342,659	-	-
Home Investment Partnerships Program	14.239	M-20-DC-49-0206	HOME	7/1/2020-6/30/2021	1,106,927	1,415,687	1,876,632	1,278,700	817,755
Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/1/2029	625,740	-	-	642,608	642,608
Total Home Investment Partnerships Program					1,732,667	1,758,346	2,219,291	1,921,308	1,460,363
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/1/2019-9/30/2023	773,299	457,764	995,612	1,370,117	832,269
Total Lead Hazard Reduction Demonstration Grant Program					773,299	457,764	995,612	1,370,117	832,269
Passed through Salt Lake County Homeless Coordinating Council, Inc.:									
Continuum of Care Program	14.267	UT0154L8T001900	Continuum of Care	1/1/2020-12/31/2021	-	29,968	149,515	165,466	45,919
Continuum of Care Program	14.267	UT0155L8T001900	HUD Coordinated Entry	1/1/2021-12/31/2021	-	-	31,514	128,660	97,146
Total Continuum of Care Program					-	29,968	181,029	294,126	143,065
Passed through Utah Governor's Office of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000422	Capitol Villa	1/1/2021-12/31/2021	-	3,915	43,692	47,733	7,956
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000423	Wright Villa	1/1/2021-12/31/2021	-	2,596	28,969	31,648	5,275
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000424	Willowood	1/1/2021-12/31/2021	-	3,046	33,995	37,139	6,190
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000425	South Lake Villa	1/1/2021-12/31/2021	-	2,901	32,376	35,370	5,895
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000432	Wasatch Manor	1/1/2021-12/31/2021	-	9,854	61,689	62,202	10,367
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000433	St Marks Millcreek	1/1/2021-12/31/2021	-	3,313	16,505	15,830	2,638
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000434	St Marks Tower	1/1/2021-12/31/2021	-	14,087	85,645	85,871	14,313
Total Resident Opportunity and Supportive Services - Service Coordinators					-	39,712	302,871	315,793	52,634
Total U.S. Department of Housing and Urban Development					8,219,416	3,584,913	8,472,590	10,111,863	5,224,186
<b>U.S. DEPARTMENT OF THE INTERIOR</b>									
Passed through State of Utah Department of Natural Resources:									
Natural Resource Damage Assessment and Restoration	15.658	FA21AP00001	Jordan River Restoration	5/1/2020-12/31/2021	-	(39,500)	-	39,500	-
Total U.S. Department of the Interior					-	(39,500)	-	39,500	-

The accompanying notes are an integral part of this schedule.

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2021

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)
<b>U.S. DEPARTMENT OF JUSTICE</b>									
Direct Programs:									
COVID-19 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-1147	DOJ CESF-COVID GRANT	1/20/2020 - 1/31/2022	\$ -	\$ 607	\$ 53,033	\$ 214,876	\$ 162,450
Passed through State of Utah Commission on Criminal & Juvenile Justice: Crime Victim Assistance	16.575	VOCA 19-21	VOCA CJC	7/1/2019-6/30/2021	-	141,756	649,923	644,355	136,188
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	1/1/2021-12/31/2021	-	14,000	35,742	58,187	36,445
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18A-27	JAG	7/1/2020-9/30/2022	-	47,862	185,011	184,256	47,107
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2015-RT-BX-0875	JAG	1/1/2021-10/31/2021	-	48,595	216,410	167,815	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-DJ-BX-0813	JAG	8/27/2019-9/30/2022	-	15,766	21,241	5,748	273
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2020-DJ-B-0505	JAG	8/19/2020-9/30/2023	-	-	25,311	49,616	24,305
Total Edward Byrne Memorial Justice Assistance Grant Program					-	112,223	447,973	407,435	71,685
Passed through State of Utah Department of Health:									
Harold Rogers Prescription Drug Monitoring Program	16.754	212700634	Comprehensive Opioid Abuse	10/1/2020-9/30/2021	-	44	552	508	-
Comprehensive Opioid, Stimulant, and Substance Abuse Program	16.838	2019-PARTNER-0038	COAP	9/1/2021-8/31/2022	-	-	70,766	102,200	31,434
Total U.S. Department of Justice					-	268,630	1,257,989	1,427,561	438,202
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>									
Transit Services Programs Cluster:									
Direct Programs:									
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CA000000000494	Transportation	9/11/2017-6/30/2021	-	66,299	66,299	-	-
Total transit services programs cluster					-	66,299	66,299	-	-
Highway Safety Cluster:									
Direct Programs:									
State and Community Highway Safety	20.600	HLT20CPS (MOA)	Highway Safety - Child Safety	10/1/2020-9/30/2021	-	6,500	19,500	13,000	-
State and Community Highway Safety	20.600	HLT21CPS (MOA)	Highway Safety - Child Safety	10/1/2021-9/30/2022	-	-	6,500	13,200	6,700
State and Community Highway Safety	20.600	HLT20PBSP (MOA)	Highway Safety - Bike and Helmet	10/1/2020-9/30/2021	-	6,250	12,500	6,250	-
State and Community Highway Safety	20.600	HLT21HSH (MOA)	Highway Safety - Bike and Helmet	10/1/2021-9/30/2022	-	-	12,500	18,750	6,250
State and Community Highway Safety	20.600	HLT20HSH (MOA)	Highway Safety Hispanic	10/1/2020-9/30/2021	-	-	15,000	-	-
Total Highway Safety Cluster					-	12,750	66,000	66,200	12,950
Total U.S. Department of Transportation					-	79,049	132,299	66,200	12,950
<b>U.S. DEPARTMENT OF TREASURY</b>									
Direct Programs:									
COVID-19 Coronavirus Relief Fund	21.019	N/A	CARES Act	4/1/2020-12/31/2021	-	(12,892,682)	-	12,892,682	-
COVID-19 Coronavirus Relief Fund	21.019	222700152	Mobile Vaccine Van	8/1/2021-7/31/2022	-	-	-	129,121	129,121
COVID-19 Coronavirus Relief Fund	21.019	212700089	COVID-19 Community Health Workers	8/1/2020-12/31/2021	-	93,814	395,504	301,690	-
Passed through State of Utah Division of Arts and Museums: COVID-19 Coronavirus Relief Fund	21.019	CPG21502	Create in Utah Grant (Phase 3)	7/1/2021-12/31/2021	-	-	100,000	100,000	-
Passed through State of Utah Department of Human Services: COVID-19 Coronavirus Relief Fund	21.019	A03082	Cares Act SFY21	7/1/2020-6/30/2025	-	44,641	44,641	-	-
Total COVID-19 Coronavirus Relief Fund					-	(12,754,227)	540,145	13,423,493	129,121
Direct Programs:									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	ARPA	Recovery	1/1/2021-12/31/2021	-	-	112,700,642	62,261,782	(50,438,860)
Passed through State of Utah Department of Human Services: COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	MH21 STCONTRACT	ARPA Housing Project SFY22	7/1/2020-6/30/2025	1,800,000	-	-	1,800,000	1,800,000
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds					1,800,000	-	112,700,642	64,061,782	(48,638,860)
Passed through State of Utah Department of Workforce Services: COVID-19 Emergency Rental Assistance Program	21.023	21DWSR012	Emergency Rental Assistance	12/27/2020-12/31/2021	28,204,262	-	29,035,500	28,303,527	(731,973)
COVID-19 Emergency Rental Assistance Program	21.023	ERA2-0228	Emergency Rental Assistance	4/1/2021-9/30/2025	-	-	11,621,174	-	(11,621,174)
Total Emergency Rental Assistance Program					28,204,262	-	40,656,674	28,303,527	(12,353,147)
Total U.S. Department of Treasury					30,004,262	(12,754,227)	153,897,461	105,788,802	(60,862,886)
<b>NATIONAL AERONAUTICS AND SPACE ADMINISTRATION</b>									
Passed through the University of Utah:									
Office of Stem Engagement (OSTEM)	43.008	NNX15A124H	University of Utah-Rocky Mountain Space Grant	1/1/2021-12/31/2021	-	-	17,000	17,000	-
Total National Aeronautics and Space Administration					-	-	17,000	17,000	-

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<b>INSTITUTE OF MUSEUM AND LIBRARY SERVICES</b>									
Direct Programs:									
Museums for America	45.301	MA-10-18-0202-18	IMLS	1/1/2021-12/31/2021	\$ -	\$ -	\$ 41,412	\$ 41,412	\$ -
COVID-19 Grants to States	45.310	21-2415	Memory Care	3/16/2021-9/1/2021	-	-	3,900	3,900	-
COVID-19 Grants to States	45.310	22-0170	ARPA Collection	7/1/2021- 6/30/2022	-	-	-	12,000	12,000
COVID-19 Grants to States	45.310	22-0173	ARPA Pandemic	7/1/2021-6/30/2022	-	-	-	17,224	17,224
COVID-19 Grants to States	45.310	22-0570	ARPA Overdrive	7/1/2021-9/30/2022	-	-	130,092	-	(130,092)
COVID-19 Grants to States	45.310	22-1139	ARPA Hotspot	10/1/2021-9/30/2022	-	-	-	94,680	94,680
Grants to States	45.310	22-0755	Adult Drivers Book Enhancement	10/15/2021-1/31/2022	-	-	-	900	900
Grants to States	45.310	22-0826	LSTA Medigap Insurance Tool	11/22/2021-8/31/2022	-	-	-	2,121	2,121
Total Grants to States					-	-	133,992	130,825	(3,167)
Total Institute of Museum and Library Services					-	-	175,404	172,237	(3,167)
<b>SMALL BUSINESS ADMINISTRATION</b>									
Direct Programs:									
COVID-19 Shuttered Venue Operators Grant	59.075	SBAHQ21SV002683.2	Shuttered Venue Operators	3/1/2020-12/31/2021	-	-	1,409,967	1,409,967	-
Total Small Business Administration					-	-	1,409,967	1,409,967	-
<b>ENVIRONMENTAL PROTECTION AGENCY</b>									
<i>Drinking Water State Revolving Funds Cluster:</i>									
Passed through State of Utah Department of Environmental Quality:									
Capitalization Grants for Drinking Water State Revolving Funds	66.468	220357	DEQ Drinking Water	7/1/2020-6/30/2022	-	-	41,875	41,875	-
Total Drinking Water State Revolving Funds Cluster					-	-	41,875	41,875	-
Passed through State of Utah Department of Environmental Quality:									
Performance Partnership Grants	66.605	220357	DEQ DW & AIR	7/1/2020-6/30/2022	-	-	3,000	3,000	-
Passed through State of Utah Department of Environmental Quality:									
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96896101	Brownsfield Cleanup Grant	10/1/2019-9/30/2022	124,180	133,479	225,976	130,399	37,902
Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownsfield Cleanup RLF	9/1/2019-9/30/2022	33,093	-	-	33,093	33,093
Total Brownsfield Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements					157,273	133,479	225,976	163,492	70,995
Total Environmental Protection Agency					157,273	133,479	270,851	208,367	70,995
<b>U.S. DEPARTMENT OF EDUCATION</b>									
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	-	12,223	179,456	199,175	31,942
Twenty-First Century Community Learning Centers	84.287	GT-USBE-2069	21st CCLC-Millcreek Kearns	7/1/2018-6/30/2023	-	29,179	226,513	273,265	75,931
Twenty-First Century Community Learning Centers	84.287	16-0048	21st CCLC Magna United II	7/1/2015-9/30/2021	-	573	148,070	147,497	-
Twenty-First Century Community Learning Centers	84.287	S287C210045	22ASFT - 21st CCLC	7/1/2021-9/30/2026	-	-	-	45,767	45,767
Twenty-First Century Community Learning Centers	84.287	S287D200011	21CPFT CCLC Career Pathways	1/12/21-1/11/2026	-	-	-	9,949	9,949
Total Twenty-First Century Community Learning Centers					-	41,975	554,039	675,653	163,589
Education Stabilization Fund:									
COVID-19 Elementary and Secondary School Emergency Relief Fund	84.425D	S425U210032	21ARAS Afterschool ARP ESSER	3/13/2020-9/30/2024	-	-	-	34,836	34,836
Total U.S. Department of Education					-	41,975	554,039	710,489	198,425
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>									
<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	CA000000000141	Center Function	7/1/2020-6/30/2022	-	64,550	185,277	146,227	25,500
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA000000000141	Chore	7/1/2020-6/30/2022	-	5,075	13,025	10,950	3,000
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA000000000141	Legal	7/1/2020-6/30/2022	-	5,075	13,025	10,950	3,000
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA000000000141	Outreach	7/1/2020-6/30/2022	-	65,960	169,276	142,316	39,000
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA000000000141	Transportation	7/1/2020-6/30/2022	-	134,460	345,073	290,113	79,500
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA000000000141	Congregate Meal	7/1/2020-6/30/2022	-	235,594	781,960	1,008,823	462,457
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA000000000141	Meals on Wheels	7/1/2020-6/30/2022	-	534,169	1,410,454	1,563,775	687,490
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA000000000141	Administration	7/1/2020-6/30/2022	-	41,218	145,558	104,340	-
Nutrition Services Incentive Program	93.053	CA000000000141	NSIP	7/1/2020-6/30/2022	-	181,612	510,494	328,882	-
Total Aging Cluster					-	1,267,713	3,574,142	3,606,376	1,299,947

The accompanying notes are an integral part of this schedule.

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2021

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)
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>									
<i>TANF Cluster:</i>									
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	\$ -	\$ 10,114	\$ 60,824	\$ 76,167	\$ 25,457
Total TANF Cluster					-	10,114	60,824	76,167	25,457
<i>CCDF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	PR901/905/906/907/908	Child Care Operations Grant	10/1/2020-12/31/2021	-	-	243,100	265,200	22,100
Child Care and Development Block Grant	93.575	20DWS0034	Afterschool Match Partnership	7/1/2019-6/30/2022	-	38,131	88,691	61,740	11,180
Total CCDF Cluster					-	38,131	331,791	326,940	33,280
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	162700984	CHEC Professional 21	7/1/2020-6/30/2021	-	2,217	11,035	8,818	-
Medical Assistance Program	93.778	212702255	CHEC Professional 22	7/1/2021-6/30/2022	-	-	10,503	44,334	33,831
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2019-6/30/2022	-	-	622,583	622,583	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2020-6/30/2022	-	62,896	171,380	136,481	27,997
Total Medicaid Cluster					-	65,113	815,501	812,216	61,828
<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	212700782	PAT	9/1/2020-8/31/2021	-	213,517	690,373	476,856	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	222700631	PAT	10/1/2021-9/30/2022	-	-	148,662	397,642	248,980
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	222700475	MIECHV American Rescue Plan	9/1/2021-9/30/2023	-	-	-	22,397	22,397
Total Maternal, Infant and Early Childhood Home Visiting Cluster					-	213,517	839,035	896,895	271,377
<i>Direct Programs:</i>									
Basic Center Grant	93.623	90CY701401	Basic Center Program	10/1/2018-9/30/2024	-	-	150,000	200,000	50,000
Passed through State of Utah Department of Health:									
<i>Special Programs For The Aging, Title VII, Chapter3, Programs For Prevention</i>									
Of Elder Abuse, Neglect, And Exploitation	93.041	CA0000000000141	Title VII Elder Abuse Prevention	7/1/2020-6/30/2021	-	-	500	500	-
Public Health Emergency Preparedness	93.069	212700123	City Readiness	7/1/2020-6/30/2021	-	42,953	95,018	52,065	-
Public Health Emergency Preparedness	93.069	212700123	City Readiness	7/1/2021-6/30/2022	-	-	34,208	87,017	52,809
Public Health Emergency Preparedness	93.069	212700123	Preparedness	7/1/2020-6/30/2021	-	101,365	501,356	399,991	-
Public Health Emergency Preparedness	93.069	212700123	Preparedness	7/1/2021-6/30/2022	-	-	197,571	616,579	419,008
Total Public Health Emergency Preparedness					-	144,318	828,153	1,155,652	471,817
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2020-8/31/2021	-	118	22,245	22,127	-
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2021-8/31/2022	-	-	32,349	59,002	26,653
Total Environmental Public Health and Emergency Response					-	118	54,594	81,129	26,653
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	202700478	Teen Pregnancy Prevention	10/1/2020-9/30/2021	-	22,447	74,034	51,587	-
Affordable Care Act (ACA) Personal Responsibility Education Program	93.092	222700797	Teen Pregnancy Prevention	10/1/2021-9/30/2022	-	-	32,827	55,937	23,110
Total Affordable Care Act (ACA) Personal Responsibility Education Program					-	22,447	106,861	107,524	23,110
Maternal and Child Health Federal Consolidated Programs	93.110	182700540	Parents as Teachers	8/1/2020-7/31/2021	-	23,830	49,000	25,170	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700575	TB Elimination	1/1/2021-12/31/2021	-	-	61,502	85,988	24,486
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700281	Refugee	10/1/2020-9/30/2021	-	7,281	7,281	-	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700281	Refugee	10/1/2021-9/30/2022	-	-	22,719	47,928	25,209
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs					-	7,281	91,502	133,916	49,695
Injury Prevention and Control Research and State and Community Based Programs	93.136	212700634	Utah Overdose Data	9/1/2020-8/31/2021	-	-	23,924	29,909	5,985
Injury Prevention and Control Research and State and Community Based Programs	93.136	222700548	Utah Overdose Data	9/1/2021-8/31/2022	-	-	-	40,737	40,737
Total Injury Prevention and Control Research and State and Community Based Programs					-	-	23,924	70,646	46,722
Community Programs to Improve Minority Health Grant Program	93.137	6CPIMP211256	Health Literacy AHL	7/1/2021-6/30/2023	-	-	-	157,195	157,195
Projects for Assistance in Transition from Homelessness (PATH)	93.150	AL20504C	PATH	7/1/2020-6/30/2025	159,430	53,144	212,574	159,430	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	AL20504C	PATH	7/1/2020-6/30/2025	169,694	-	113,129	169,694	56,565
Total Projects for Assistance in Transition from Homelessness (PATH)					329,124	53,144	325,703	329,124	56,565
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	212700756	Teen Pregnancy Prevention	10/1/2020-9/30/2021	-	23,877	59,150	35,273	-
Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program	93.235	222700786	Teen Pregnancy Prevention	10/1/2021-9/30/2022	-	-	-	18,155	18,155
Total Title V State Sexual Risk Avoidance Education (Title V State SRAE) Program					-	23,877	59,150	53,428	18,155
Viral Hepatitis Prevention and Control	93.270	212702410	HCVBBV	5/1/2021-4/30/2022	-	-	26,553	31,363	4,810
Drug-Free Communities Support Program Grants	93.276	N/A	DFC	10/1/2020-9/30/2022	-	25,011	84,259	99,203	39,955
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	202700504	IMMS	8/1/2020-7/31/2022	-	24,515	82,503	130,111	72,123
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	212700331	COVID-19 PPPHEA	7/1/2020-11/17/2022	-	63,521	4,876,411	7,288,092	2,475,202
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					-	88,036	4,958,914	7,418,203	2,547,325

The accompanying notes are an integral part of this schedule.

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2021

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)
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>									
Passed through State of Utah Department of Health:									
National and State Tobacco Control Program	93.387	212700254	Comprehensive Tobacco	7/1/2020-6/30/2022	\$ -	\$ 12,960	\$ 86,734	\$ 94,870	\$ 21,096
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 20	7/1/2020-6/30/2021	-	200,538	463,999	263,461	-
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	202700560	Flu Surveillance 21	8/1/2021-7/31/2022	-	-	-	210,099	210,099
Total NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations					-	200,538	463,999	473,560	210,099
Improving the Health of Americans through Prevention and Management of Diabetes and Heart Disease and Stroke	93.426	192700357	SLIDH	6/30/2019-6/29/2021	-	9,037	67,821	73,160	14,376
Innovative State and Local Public Health Strategies to Prevent and Manage Diabetes and Heart Disease and Stroke	93.435	192700357	SLIDH	10/1/2019-9/30/2021	-	67,881	331,610	340,283	76,554
Well-Integrated Screening and Evaluation for Women Across the Nation	93.436	162701037	Be Wise (WW)	9/30/2020-9/29/2021	-	23,837	159,573	135,736	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.436	222700538	Be Wise (WW)	9/30/2021-9/29/2022	-	-	-	60,916	60,916
Total Well-Integrated Screening and Evaluation for Women Across the Nation					-	23,837	159,573	196,652	60,916
State Physical Activity and Nutrition (SPAN)	93.439	192700357	PANO	9/30/2020-9/29/2022	-	16,317	67,508	59,303	8,112
Transitional Living for Homeless Youth	93.550	90CX7264/90CX7335	Transitional Living	10/1/2018-9/30/2024	-	-	200,000	200,000	-
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	93.566	18DWS0080	Refugee Entrant Assistance	8/1/2019-7/31/2021	-	11,490	48,622	70,283	33,151
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	93.566	18DWS0080	Caregiver Support	7/1/2021-6/30/2022	-	-	95,804	95,804	-
Total Refugee and Entrant Assistance State / Replacement Designee Administered Programs					-	11,490	144,426	166,087	33,151
National Bioterrorism Hospital Preparedness Program	93.889	212700123	HPP Regional 21	7/1/2020-6/30/2022	-	12,111	103,138	194,710	103,683
National Bioterrorism Hospital Preparedness Program	93.889	212700123	MRC	7/1/2020-6/30/2022	-	-	1,852	16,000	14,148
Total National Bioterrorism Hospital Preparedness Program					-	12,111	104,990	210,710	117,831
HIV Prevention Activities - Health Department Based	93.940	182700619	HIV Testing & Counseling	1/1/2021-12/31/2022	-	44,059	140,289	126,867	30,637
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV Early Intervention	7/1/2019-6/30/2022	-	-	31,069	38,956	7,887
Total HIV Prevention Activities - Health Department Based					-	44,059	171,358	165,823	38,524
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	7/1/2019-6/29/2022	-	4,850	12,375	15,000	7,475
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	7/1/2019-6/30/2022	-	2,500	10,000	10,000	2,500
Total Assistance Programs for Chronic Disease Prevention and Control					-	7,350	22,375	25,000	9,975
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	122702345	STD Surveillance Project	10/1/2020-9/30/2022	-	14,836	114,426	163,467	63,877
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	192700673	STD General	1/1/2021-12/31/2021	-	-	76,125	87,000	10,875
Total Sexually Transmitted Diseases (STD) Prevention and Control Grants					-	14,836	190,551	250,467	74,752
Preventive Health and Health Services Block Grant	93.991	192700357	EPICC Cardiovascular	10/1/2020-9/30/2021	-	38,073	159,417	235,708	114,364
Preventive Health and Health Services Block Grant	93.991	222700488	EPICC Cardiovascular	10/1/2021-9/30/2022	-	5,207	65,702	115,582	55,087
Total Preventive Health and Health Services Block Grant					-	43,280	225,119	351,290	169,451
Maternal and Child Health Services Block Grant to the States	93.994	212700504	MCH	7/1/2021-6/30/2022	-	-	35,290	97,892	62,602
Maternal and Child Health Services Block Grant to the States	93.994	212700504	MCH	7/1/2020-6/30/2021	-	43,455	192,812	149,357	-
Maternal and Child Health Services Block Grant to the States	93.994	212700634	MCH Injury Prevention	10/1/2020-9/30/2021	-	41,649	77,406	35,757	-
Maternal and Child Health Services Block Grant to the States	93.994	222700548	MCH Injury Prevention	10/1/2021-9/30/2022	-	-	-	31,613	31,613
Total Maternal and Child Health Services Block Grant to the States					-	85,104	305,508	314,619	94,215
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	CA000000000141	Title VII B Ombudsman	7/1/2020-6/30/2022	-	-	27,681	44,181	16,500
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	CA000000000141	Title III D	7/1/2020-6/30/2022	-	2,367	62,461	88,176	28,082
National Family Caregiver Support, Title III, Part E	93.052	CA000000000141	Title III E	7/1/2020-6/30/2022	-	138,148	346,050	411,534	203,632
National Family Caregiver Support, Title III, Part E	93.052	CA000000000141	Administration	7/1/2020-6/30/2022	-	12,454	43,772	31,318	-
Total National Family Caregiver Support, Title III, Part E					-	150,602	389,822	442,852	203,632
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	19NUE2EH001359	Lead Prevention	10/1/2020-9/30/2026	198,135	34,312	34,312	198,135	198,135
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	222700397	CLP	10/1/2021-09/30/2022	-	-	-	1,081	1,081
Total Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children					198,135	34,312	34,312	199,216	199,216
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	160424	PFS	10/1/2019-9/30/2021	-	3,951	74,419	75,842	5,374
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	SU22_SY1	SVI SFY22	7/1/2020-6/30/2025	40,650	-	40,650	40,650	-
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	A03082	State Youth IOH	7/1/2020-6/30/2025	87,063	27,100	114,163	87,063	-
Total Substance Abuse and Mental Health Services - Projects of Regional and National Significance					127,713	31,051	229,232	203,555	5,374

The accompanying notes are an integral part of this schedule.

**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2021

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)
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>									
Passed through State of Utah Department of Human Services:									
Immunization Cooperative Agreements	93.268	192701008	Immunizations/Vaccinations	7/1/2020-6/30/2022	\$ -	\$ -	\$ 149,352	\$ 199,136	\$ 49,784
COVID-19 Immunization Cooperative Agreements	93.268	202701052	UDOH COVID and Flu vaccines	7/1/2020-6/30/2021	-	117,277	562,115	444,838	-
COVID-19 Immunization Cooperative Agreements	93.268	212701513	COVID-19 Vaccines Vulnerable Pop	7/1/2021-6/30/2022	424,697	-	4,278,917	5,135,678	856,761
Total Immunization Cooperative Agreements					424,697	117,277	4,990,384	5,779,652	906,545
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department									
Response to Public Health or Healthcare Crises	93.391	222700148	OHD	8/2/2021-5/31/2023	-	-	-	101,083	101,083
Community-Based Child Abuse Prevention Grants	93.590	A03284	Child Abuse Prevention	1/1/2021-6/30/2023	-	-	40,594	56,940	16,346
Foster Care Title IV-E	93.658	20M0U22	Title IV-E Foster Care	7/1/2020-6/30/2021	-	-	264,665	411,343	146,678
Social Services Block Grant	93.667	CA0000000000141	Nursing Home Alternatives 21	7/1/2020-6/30/2022	-	50,000	306,787	306,787	50,000
Social Services Block Grant	93.667	17-2076	SSBG	7/1/2020-6/30/2022	223,328	216,547	317,374	301,439	200,612
Total Social Services Block Grant					223,328	266,547	624,161	608,226	250,612
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA0000000000141	Outreach	7/1/2020-6/30/2022	-	-	25,941	33,197	7,256
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA0000000000141	SMP	7/1/2020-6/30/2022	-	-	30,562	38,808	8,246
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations					-	-	56,503	72,005	15,502
Opioid STR	93.788	A03082	Opioid	7/1/2020-6/30/2025	-	-	608,703	859,110	250,407
Opioid STR	93.788	A03082	Opioid	7/1/2020-6/30/2025	-	488,751	1,153,814	665,063	-
Opioid STR	93.788	160424	SOP	7/1/2020-6/30/2021	-	-	56,250	56,250	-
Opioid STR	93.788	160424	SOP	7/1/2021-6/30/2022	-	-	31,250	37,500	6,250
Total Opioid STR					-	488,751	1,850,017	1,617,923	256,657
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Mental Health Federal Adult SFY22	7/1/2020-6/30/2025	-	-	109,283	193,209	83,926
Block Grants for Community Mental Health Services	93.958	MH21 STCONTRACT	Mental Health Federal Adult SFY21	7/1/2020-6/30/2025	13,508	-	14,098	861,390	-
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Mental Health Federal Children SFY22	7/1/2020-6/30/2025	-	-	88,547	121,860	33,313
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	Housing CM MHBG SFY22	7/1/2020-6/30/2025	65,719	-	25,570	68,564	42,994
Block Grants for Community Mental Health Services	93.958	MH22 STCONTRACT	SS1 MHBG SFY22	7/1/2020-6/30/2025	51,956	-	39,760	54,201	14,441
Total Block Grants for Community Mental Health Services					131,183	-	277,258	451,932	174,674
Block Grants for Prevention and Treatment of Substance Abuse	93.959	A03082	FTL SFY21	7/1/2020-6/30/2025	-	408,565	2,732,797	2,324,232	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	FTL SFY22	7/1/2020-6/30/2025	-	-	1,144,368	1,612,660	468,292
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY21	7/1/2020-6/30/2025	-	254,535	1,115,925	861,390	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY22	7/1/2020-6/30/2025	-	-	589,719	708,138	118,419
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	PFR	7/1/2020-6/30/2025	-	20,010	83,200	63,190	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	PFR	7/1/2020-6/30/2025	-	-	53,836	65,559	11,723
Block Grants for Prevention and Treatment of Substance Abuse	93.959	A03082	WTD SFY21	7/1/2020-6/30/2025	-	77,333	640,743	563,410	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	WTD SFY22	7/1/2020-6/30/2025	-	-	344,780	430,761	85,981
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU21 STCONTRACT	SLF SFY21	7/1/2020-6/30/2025	-	-	824,754	824,754	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	Recovery Support Services SAPT SFY22	7/1/2020-6/30/2025	-	-	-	786	786
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU21 STCONTRACT	Care Coordinator Funding for RSS SFY21	7/1/2020-6/30/2025	-	-	40,000	40,000	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU22 STCONTRACT	Care Coordinator Funding for RSS SFY22	7/1/2020-6/30/2025	-	-	1,554	41,554	40,000
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU21 STCONTRACT	Youth Tx Services SAPT SFY22	7/1/2020-6/30/2025	40,404	-	28,702	43,053	14,351
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	CTC	7/1/2020-6/30/2025	-	-	24,518	24,518	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU21 STCONTRACT	ADC SFY21 SAPT	7/1/2020-6/30/2025	-	-	218,011	218,011	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	ADC SFY20 SAPT	7/1/2015-6/30/2020	-	337,184	337,184	-	-
Total Block Grants for Prevention and Treatment of Substance Abuse					40,404	1,097,627	8,180,091	7,822,016	739,552
Total U.S. Department of Health and Human Services					1,474,584	4,719,984	31,949,159	36,402,571	9,173,396
<b>CORPORATION FOR NATIONAL AND COMMUNITY SERVICES</b>									
Foster Grandparents/Senior Companion Cluster:									
Direct Programs:									
Foster Grandparent Program	94.011	12SFP003	FGP	7/1/2020-6/30/2021	-	67,020	208,935	141,915	-
Foster Grandparent Program	94.011	12SFP003	FGP	7/1/2019-6/30/2022	-	-	55,385	94,074	38,689
Senior Companion Program	94.016	12SCP003	SCP	7/1/2020-6/30/2021	-	77,390	197,529	120,139	-
Senior Companion Program	94.016	12SCP003	SCP	7/1/2019-6/30/2022	-	-	98,952	153,589	54,637
Total Foster Grandparents/Senior Companion Cluster					-	144,410	560,801	509,717	93,326
Direct Programs:									
Retired and Senior Volunteer Program	94.002	12SRP001	RSVP	4/1/2020-3/31/2021	-	21,896	21,896	-	-
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2018-12/31/2019	-	-	137,550	197,915	60,365
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	1/1/2020-12/31/2020	-	68,769	68,769	-	-
Total AmeriCorps					-	68,769	206,319	197,915	60,365
Total Corporation for National and Community Services					-	235,075	789,016	707,632	153,691

The accompanying notes are an integral part of this schedule.



**SALT LAKE COUNTY, UTAH**  
**Schedule of Expenditures of Federal Awards**  
Year Ended December 31, 2021

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)
<b>FEDERAL EMERGENCY MANAGEMENT AGENCY</b>									
Direct Programs:									
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	PART20GFRC01	Equestrian Park	1/12/2021-7/12/2022	\$ -	\$ -	\$ 6,181	\$ 6,181	\$ -
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	010EM	Earthquake	1/12/2021-7/12/2022	-	-	4,639,405	4,639,405	-
Total Disaster Grants - Public Assistance (Presidentially Declared Disasters)					-	-	4,645,586	4,645,586	-
Passed through the Emergency Food and Shelter National Board Program									
Emergency Food and Shelter National Board Program	97.024	851000-022	Emergency Food and Shelter Program	1/1/2020-5/31/2021	-	-	8,626	4,019	(4,607)
Total Federal Emergency Management Agency					-	-	4,654,212	4,649,605	(4,607)
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>					<b>\$ 39,855,535</b>	<b>\$ (2,993,308)</b>	<b>\$ 215,692,357</b>	<b>\$ 174,195,372</b>	<b>\$ (44,490,293)</b>

The accompanying notes are an integral part of this schedule.

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

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**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, 2021. 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.

Expenditures are reported on the Schedule when costs (or lost revenue, as applicable) are incurred and a federal award is determined to exist. The County has included federal expenditures totaling \$1,409,967 on the Schedule for costs that were incurred in prior fiscal years. The County received the Shuttered Venue Operators Grant Program award during the current fiscal year.

Additionally, the County has included expenditures totaling \$4,645,586 on the Schedule for eligible Disaster Grants – Public Assistance (Presidentially Declared Disasters) expenditures incurred in the year ended December 31, 2020 prior to the Federal Emergency Management Agency's approval of the County's project worksheet.

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, 2021 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 \$8,197,791. 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 \$1,442,572 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, 2021, 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, 2022.

**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) as a basis for designing 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 financial statements. 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 30, 2022



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**

***Opinion on Each Major Program***

We have audited Salt Lake County, Utah (the County)'s compliance 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, 2021. The County's federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

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, 2021.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the County's compliance with the compliance requirements referred to above.

***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the County's federal programs.

### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether the noncompliance with compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the County's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the County's compliance with the requirements of each federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the County's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### **Report on 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 a 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2021, 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, 2022, 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 30, 2022

**SALT LAKE COUNTY, UTAH**  
**SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS**  
Year Ended December 31, 2021

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No matters were reported in the prior year.



**SALT LAKE COUNTY, UTAH**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
Year Ended December 31, 2021

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

**Financial Statements**

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted?	No

**Federal Awards**

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	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 Uniform Guidance 2 CFR 200.516(a):	No

**Identification of Major Federal Programs**

Name of Federal Program (CFDA Number)

- Special Supplemental Nutrition Program for Women Infants and Children (10.557)
- CDBG-Entitlement Grants Cluster:*
  - Community Development Block Grants / Entitlement Grants (14.218)
  - COVID-19 Community Development Block Grants / Entitlement Grants (14.218)
- COVID-19 Coronavirus Relief Fund (21.019)
- Emergency Rental Assistance Program (21.023)
- COVID-19 Coronavirus State and Local Fiscal Recovery Funds (21.027)
- COVID-19 Immunization Cooperative Agreements (93.268)
- COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC) (93.323)
- Block Grants for Community Mental Health Services (93.958)
- Aging Cluster:*
  - Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers (93.044)
  - Special Programs for the Aging - Title III, Part C - Nutrition Services (93.045)
  - Nutrition Services Incentive Program (93.053)
- Disaster Grants - Public Assistance (Presidentially Declared Disasters) (97.036)

Dollar threshold used to distinguish between type A and type B programs:	\$3,000,000
Auditee qualified as low-risk auditee?	Yes

**SALT LAKE COUNTY, UTAH**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS (Continued)**  
Year Ended December 31, 2021

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**SECTION II – FINANCIAL STATEMENT FINDINGS**

No matters were reported.

**SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

No matters were reported.