

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

Year Ended December 31, 2018

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018

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	Receivable (Unearned) Dec. 31, 2017	Received	Expended	Receivable (Unearned) Dec. 31, 2018
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	\$ -	\$ 4,819	\$ 66,974	\$ 65,503	\$ 3,348
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	152700595	Summer Food 19	7/1/2018-6/30/2019	-	4,600	7,475	2,875	-
Total Child Nutrition Cluster					-	9,419	74,449	68,378	3,348
<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	1/1/2018-12/31/2018	-	-	31,423	31,423	-
Total Forest Service Schools and Roads Cluster					-	-	31,423	31,423	-
Passed through State of Utah Department of Health:									
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 18	10/1/2017-9/30/2018	-	571,838	3,858,499	3,286,661	-
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	WIC 19	10/1/2018-9/30/2019	-	-	323,867	1,025,866	701,999
Special Supplemental Nutrition Program for Women Infants and Children	10.557	152700150	Noncash Vouchers	1/1/2018-12/31/2018	-	-	10,809,285	10,809,285	-
Passed through Utah State Board of Education:									
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2018)	10/1/2017-9/30/2018	-	6,837	9,759	2,922	-
Child and Adult Care Food Program	10.558	CACFP	Child and Adult Care Food Program (FFY 2019)	10/1/2018-9/30/2019	-	-	29,005	29,005	-
Total U.S. Department of Agriculture					-	588,094	15,136,287	15,253,540	705,347
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-18-UC-49-0001	CDBG	7/1/2017-6/30/2018	159,504	720,511	1,894,327	1,173,816	-
Community Development Block Grants / Entitlement Grants	14.218	B-19-UC-49-0001	CDBG	7/1/2018-6/30/2019	973,879	-	271,748	973,879	702,131
Total CDBG - Entitlement Grants Cluster					1,133,383	720,511	2,166,075	2,147,695	702,131
Direct Programs:									
Emergency Solutions Grants Program	14.231	E-17-UC-49-0003	Emergency Shelter	7/1/2017-6/30/2018	20,814	143,504	200,791	57,287	-
Emergency Solutions Grants Program	14.231	E-18-UC-40-0003	Emergency Shelter	7/1/2018-6/30/2019	97,763	-	7,190	97,763	90,573
Home Investment Partnerships Program	14.239	M-17-DC-49-0206	HOME	7/1/2017-6/30/2018	985,051	654,906	1,501,626	985,051	138,331
Home Investment Partnerships Program	14.239	M-18-DC-49-0206	HOME	7/1/2018-6/30/2019	358,337	-	-	358,337	358,337
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0292-16	Lead Hazard Reduction	10/3/2016-10/2/2019	1,182,908	219,485	941,477	1,182,908	460,916
Passed through Salt Lake County Homeless Coordinating Council, Inc.:									
Continuum of Care Program	14.267	UT0132L8T001600	Continuum of Care	1/1/2018-12/31/2018	-	-	207,199	207,199	-
Passed through Utah Governor's Office of Economic Development:									
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000422	Capitol Villa	01/01/2018-12/31/2018	-	6,874	48,116	41,242	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000423	Wright Villa	01/01/2018-12/31/2018	-	2,278	29,612	27,334	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000424	Willowood	01/01/2018-12/31/2018	-	5,705	39,937	34,232	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000425	South Lake Villa	01/01/2018-12/31/2018	-	5,705	39,937	34,232	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000432	Wasatch Manor	01/01/2018-12/31/2018	-	9,611	124,948	115,337	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000433	Episcopal Management	01/01/2018-12/31/2018	-	1,254	16,304	15,050	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000434	Episcopal Management	01/01/2018-12/31/2018	-	13,607	95,249	81,642	-
Resident Opportunity and Supportive Services - Service Coordinators	14.870	CA0000000000435	Calvary Tower	01/01/2018-12/31/2018	-	3,903	27,318	23,415	-
Total U.S. Department of Housing and Urban Development					3,778,256	1,787,343	5,445,779	5,408,724	1,750,288
U.S. DEPARTMENT OF JUSTICE									
Direct Programs:									
Drug Court Discretionary Program	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	317,238
Bulletproof Vest Partnership Program	16.607	16084153	BPV	8/8/2016-9/21/2018	-	-	470	470	-
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	-	83,898	318,688	313,534	78,744
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	9-SALT-SA17	CJC FED NCA	7/1/2017-6/30/2019	-	14,000	14,000	14,000	14,000
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	16A53	JAG	7/1/2017-6/30/2018	-	242,887	472,741	229,854	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	19C01	JAG	7/1/2018-6/30/2019	-	1,367	1,367	-	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2018-DJ-BX-0813	JAG	10/1/2015-6/30/2018	233,878	-	113,695	233,878	120,183
Total U.S. Department of Justice					233,878	342,152	1,020,645	1,208,658	530,165

SALT LAKE COUNTY, UTAH
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Year Ended December 31, 2018

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U.S. DEPARTMENT OF TRANSPORTATION									
<i>Highway Planning and Construction Cluster:</i>									
Passed through Utah State Department of Natural Resources:									
Recreational Trails Program	20.219	17-1027	Jordan River Trail (Equestrian/Narrows)	10/31/16-9/30/18	\$ -	\$ -	\$ 74,602	\$ 74,602	\$ -
Recreational Trails Program	20.219	18-1411	Bonneville Shoreline Trail (Fujilyte)	12/1/17-9/30/19	-	-	30,000	30,000	-
Total Highway Planning and Construction Cluster					-	-	104,602	104,602	-
<i>Highway Safety Cluster:</i>									
Direct Programs:									
State and Community Highway Safety	20.600	HLT17PBS (MOA)	Highway Safety 18 - Bike and Helmet	10/1/2017-9/30/2018	-	4,250	17,000	12,750	-
State and Community Highway Safety	20.600	HLT17CPS (MOA)	Highway Safety 18 - Child Safety	10/1/2017-9/30/2018	-	6,000	18,000	12,000	-
State and Community Highway Safety	20.600	HLT18CPS (MOA)	Highway Safety 19 - Child Safety	10/1/2018-9/30/2019	-	-	6,000	12,000	6,000
State and Community Highway Safety	20.600	HLT17HSH (MOA)	Highway Safety Hispanic 18	10/1/2017-9/30/2018	-	6,250	18,750	12,500	-
State and Community Highway Safety	20.600	HLT18HSH (MOA)	Highway Safety Hispanic 19	10/1/2018-9/30/2019	-	-	6,250	12,500	6,250
Total Highway Safety Cluster					-	16,500	66,000	61,750	12,250
Total U.S. Department of Transportation					-	16,500	170,602	166,352	12,250
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Passed through the University of Utah:									
Education	43.008	NNX15A124H	University of Utah-Rocky Mountain Space Grant	1/1/2018-12/31/2018	-	4,100	19,000	14,900	-
Total National Aeronautics and Space Administration					-	4,100	19,000	14,900	-
ENVIRONMENTAL PROTECTION AGENCY									
<i>Drinking Water State Revolving Fund Cluster:</i>									
Passed through State of Utah Department of Environmental Quality:									
Capitalization Grants for Drinking Water State Revolving Funds	66.468	18-0516	DEQ Drinking Water 18	7/1/2017-6/30/2018	-	-	21,681	21,681	-
Capitalization Grants for Drinking Water State Revolving Funds	66.468	19-0113	DEQ Drinking Water 19	7/1/2018-6/30/2019	-	-	20,710	20,710	-
Total Drinking Water State Revolving Fund Cluster					-	-	42,391	42,391	-
Direct Programs:									
Superfund State, Political Subdivision, and Indian Tribe Site-Specific Cooperative Agreements	66.802	V-97841401	Eco-System Restoration at Bingham Junction	10/1/2008-12/31/2018	-	41,722	41,722	-	-
Passed through State of Utah Department of Environmental Quality:									
Nonpoint Source Implementation Grants	66.460	UW-96817801	Jordan River Murray/Taylorville Restoration	6/2/2014-6/30/2018	-	52,896	52,896	-	-
Performance Partnership Grants	66.605	16-0039	DEQ Asbestos	7/1/2017-6/30/2018	-	-	1,500	1,500	-
Performance Partnership Grants	66.605	18-0516	DEQ Asbestos	7/1/2018-6/30/2019	-	-	1,500	1,500	-
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownsfield Cleanup Grant	9/1/2012-9/30/2018	265,989	3,803	136,169	265,989	133,623
Brownsfield Assessment and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownsfield Cleanup Grant	9/1/2015-9/30/2019	105,598	-	105,598	105,598	-
Total Environmental Protection Agency					371,587	98,421	381,776	416,978	133,623
U.S. DEPARTMENT OF EDUCATION									
Passed through Utah State Board of Education:									
Twenty-First Century Community Learning Centers	84.287	13-0026	21st CCLC Magna	7/1/2016-6/30/2018	-	5,826	41,443	35,617	-
Twenty-First Century Community Learning Centers	84.287	14-0023	21st CCLC Kearns	7/1/2016-6/30/2019	-	18,873	101,976	102,032	18,929
Twenty-First Century Community Learning Centers	84.287	16-0048	21st CCLC Magna II	7/1/2017-6/30/2019	-	124,035	360,159	236,124	-
Total U.S. Department of Education					-	148,734	503,578	373,773	18,929
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	7/1/2017-6/30/2019	-	-	107,564	207,224	99,660
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Chore	7/1/2017-6/30/2019	-	-	30,330	45,330	15,000
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000141	Legal	7/1/2016-6/30/2018	26,695	-	30,330	40,330	10,000
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	-	-	97,008	97,008	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Transportation	7/1/2017-6/30/2019	-	-	160,001	160,001	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Congregate Meal	7/1/2017-6/30/2019	-	-	841,372	1,001,272	159,900
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Meals on Wheels	7/1/2017-6/30/2019	-	-	423,370	573,370	150,000
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000141	Administration	7/1/2017-6/30/2019	-	-	135,749	135,749	-
Nutrition Services Incentive Program	93.053	CA0000000000141	NSIP	7/1/2016-6/30/2018	-	-	262,161	492,161	230,000
Total Aging Cluster					26,695	-	2,087,885	2,752,445	664,560

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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	\$ -	\$ 125,106	\$ 422,809	\$ 364,130	\$ 66,427
Passed through State of Utah Department of Human Services:									
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY18	7/1/2015-6/30/2020	60,000	20,000	80,000	60,000	-
Temporary Assistance for Needy Families	93.558	16-0237	Early Intervention - TANF SFY19	7/1/2015-6/30/2020	60,000	-	40,000	60,000	20,000
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	YS16DWS0063	DWS Quality Improvement Grant - Pleasant Green	7/1/2015-6/30/2018	-	12,700	45,353	32,653	-
Temporary Assistance for Needy Families	93.558	18DWS0072	DWS Youth Summer Employers	9/1/2017-8/31/2020	-	-	57,451	57,451	-
Temporary Assistance for Needy Families	93.558	17DWS0152	DWS Theory to Practice - Matheson	9/1/2016-8/31/2019	-	11,345	41,597	40,975	10,723
Temporary Assistance for Needy Families	93.558	17DWS0151	DWS Theory to Practice - Cyprus	9/1/2016-8/31/2019	-	15,691	45,137	40,097	10,651
Total TANF Cluster					120,000	184,842	732,347	655,306	107,801
<i>CCDF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	17DWS0030	Office of Child Care Quality Improvement	7/1/2016-6/30/2019	-	-	10,800	10,800	-
Child Care and Development Block Grant	93.575	16DWS0064	Two-Year Old Quality Improvement	8/1/2015-7/31/2018	-	31,398	82,118	50,720	-
Child Care and Development Block Grant	93.575	17DWS0072	AASP	7/1/2016-6/30/2019	113,435	74,771	188,206	113,435	-
Child Care and Development Block Grant	93.575	17DWS0072	AASP	7/1/2016-6/30/2019	32,105	-	3,303	32,105	28,802
Total CCDF Cluster					145,540	106,169	284,427	207,060	28,802
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	162700287	CHEC Professional 18	7/1/2017-6/30/2018	-	13,436	21,434	7,998	-
Medical Assistance Program	93.778	162700987	CHEC Professional 19	7/1/2018-6/30/2019	-	-	10,125	14,805	4,680
Medical Assistance Program	93.778	162700287	CHEC Admin 18	7/1/2017-6/30/2018	-	96,308	162,913	66,605	-
Medical Assistance Program	93.778	162700987	CHEC Admin 19	7/1/2018-6/30/2019	-	-	39,715	57,442	17,727
Medical Assistance Program	93.778	162700044	Medicaid (Early Child TCM)	7/1/2017-6/30/2018	-	-	443,005	443,005	-
Medical Assistance Program	93.778	162701000	Medicaid (Early Child TCM)	7/1/2018-6/30/2019	-	-	428,959	428,959	-
Medical Assistance Program	93.778	AE12309C	Title XIX Med Waiver Admin	7/1/2017-6/30/2018	-	24,528	79,975	55,447	-
Medical Assistance Program	93.778	AE12309C	Title XIX New Choice Waiver	7/1/2018-6/30/2019	-	-	56,517	82,289	25,772
Total Medicaid Cluster					-	134,272	1,242,643	1,156,550	48,179
<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	PAT	9/1/2017-8/31/2018	-	142,775	524,601	381,826	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	182700447	PAT	9/1/2018-8/31/2019	-	-	45,852	155,297	109,445
Total Maternal, Infant and Early Childhood Home Visiting Cluster					-	142,775	570,453	537,123	109,445
<i>Direct Programs:</i>									
Basic Center Grant	93.623	90CY674703	Basic Center Program	10/1/2017-9/30/2018	-	-	150,000	150,000	-
Basic Center Grant	93.623	90CY701401	Basic Center Program	10/1/2018-9/30/2019	-	-	50,000	50,000	-
Passed through State of Utah Department of Health:									
Public Health Emergency Preparedness	93.069	162700256	Preparedness 18	7/1/2017-6/30/2018	-	61,526	480,302	418,776	-
Public Health Emergency Preparedness	93.069	182700126	Preparedness 19	7/1/2018-6/30/2019	-	-	226,799	298,191	71,392
Public Health Emergency Preparedness	93.069	162700256	City Readiness 18	7/1/2017-6/30/2018	-	15,045	130,069	115,024	-
Public Health Emergency Preparedness	93.069	182700126	City Readiness 19	7/1/2018-6/30/2019	-	-	51,608	83,171	31,563
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 18	9/1/2017-8/31/2018	-	6,552	54,565	48,013	-
Environmental Public Health and Emergency Response	93.070	152700375	Asthma 19	9/1/2018-8/31/2019	-	-	24,269	46,213	21,944
Affordable Care Act Personal Responsibility Education Program	93.092	172700341	TEEN	10/1/2017-9/30/2019	-	-	268,646	269,646	1,000
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	152700587	Be Wise 18	7/1/2017-6/30/2018	-	61,308	219,474	158,166	-
Well-Integrated Screening and Evaluation for Women Across the Nation	93.094	152700587	Be Wise 19	7/1/2018-6/30/2019	-	-	72,766	147,128	74,362
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.110	182700540	PAT	10/1/2017-9/30/2019	-	8,274	37,709	38,836	9,401
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	152700344	TB Elimination	1/1/2018-12/31/2018	-	-	85,136	85,136	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	162701058	Injury Prevention	9/1/2017-8/31/2018	-	10,377	93,202	82,825	-
Injury Prevention and Control Research and State and Community Based Programs	93.136	162701058	Injury Prevention	9/1/2018-8/31/2019	-	-	10,766	28,079	17,313
Affordable Care Act (ACA) Abstinence Education Program	93.235	172700338	ACA Abstinence	10/1/2017-9/30/2019	-	66,974	169,070	102,596	500
Viral Hepatitis Prevention and Control	93.270	182700623	HCVBBV	12/1/2017-4/30/2018	-	-	8,375	8,375	-
Viral Hepatitis Prevention and Control	93.270	182700623	HCVBBV	5/1/2018-4/30/2019	-	-	15,025	24,715	9,690
Drug-Free Communities Support Program Grants	93.276	N/A	DFC	10/1/2017-9/30/2018	-	-	68,499	98,990	30,491
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	162700595	Biosense	9/1/2017-8/31/2018	-	13,119	44,355	31,236	-
Centers for Disease Control and Prevention - Investigations and Technical Assistance	93.283	172700039	Biosense	9/1/2018-8/31/2019	-	-	6,314	12,881	6,567
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	162700052	Tobacco	7/1/2017-6/30/2018	-	25,202	95,086	69,884	-

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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	\$ -	\$ -	\$ 8,021	\$ 84,520	\$ 76,499
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	162700399	IMMS	8/1/2018-7/31/2019	-	-	1,132	3,119	1,987
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	182700725	IMMS	1/1/2018-7/31/2018	-	-	84,630	107,130	22,500
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	192700555	IMMS	10/1/2018-7/31/2019	-	-	22,500	29,330	6,830
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 18	7/1/2017-6/30/2018	-	78,520	138,079	59,559	-
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	162700545	Flu Surveillance 19	7/1/2018-6/30/2019	-	-	-	55,909	55,909
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	16,030
Innovative State and Local Public Health Strategies to prevent and Manage Diabetes and Heart Disease and Stroke	93.435	192700357	SLIDH	10/1/2018-9/30/2019	-	-	-	92,599	92,599
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	162700199	ELCACA INF 18	8/1/2017-7/31/2018	-	2,638	24,798	22,160	-
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	18,876
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	162700399	Prison Disease Surveillance	8/1/2016-7/31/2018	-	525	759	234	-
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	1/1/2018-12/31/2018	-	-	115,453	115,453	-
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee Transportation	4/1/2016-3/31/2019	-	568	8,351	7,783	-
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee Caregiver	4/1/2017-3/31/2019	-	-	60,763	71,879	11,116
Refugee and Entrant Assistance-State Administered Programs	93.566	152700341	Refugee Entrant Assistance	1/1/2018-12/31/2018	-	-	22,141	35,071	12,930
State Public Health Actions to Prevent and Control Diabetes, Heart Disease, Obesity and Associated Risk Factors and Promote School Health financed in part by Prevention and Public Health Funding (PPHF)	93.757	162700151	SLIDH (1422) 18	10/1/2017-9/30/2018	-	92,299	679,469	587,170	-
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	-	23,793	132,181	108,876	488
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162700428	PHHS Block 1 yr BOOST (VIPP)	10/1/2017-9/30/2018	-	2,308	37,842	35,534	-
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	3,421
Preventive Health and Health Services Block Grant funded solely with Prevention and Public Health Funds	93.758	162701073	VIPP	10/1/2017-9/30/2018	-	6,062	10,121	4,059	-
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	-	-	16,711	25,609	8,898
National Bioterrorism Hospital Preparedness Program	93.889	162700256	HPP Regional 18	7/1/2017-6/30/2018	-	17,908	91,231	73,323	-
National Bioterrorism Hospital Preparedness Program	93.889	182700126	HPP Regional 19	7/1/2018-6/30/2019	-	-	49,467	82,371	32,904
HIV Prevention Activities - Health Department Based	93.940	182700619	HIV Testing & Counseling	1/1/2018-12/31/2018	-	-	145,000	145,000	-
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV/STD	7/1/2017-6/30/2018	-	39,563	74,699	35,136	-
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV/STD	7/1/2018-6/30/2019	-	-	9,663	17,069	7,406
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	Arthritis Program	7/1/2017-6/29/2018	-	20,751	38,181	17,430	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	10/1/2018-7/30/2019	-	-	-	6,000	6,000
Assistance Programs for Chronic Disease Prevention and Control	93.945	162700151	PANO	7/1/2017-6/29/2018	-	-	4,825	4,825	-
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	152700277	STD General	1/1/2018-12/30/2018	-	-	81,234	81,234	-
Preventive Health and Health Services Block Grant	93.991	192700357	Heart Disease 18	7/1/2017-6/30/2018	-	-	-	42,240	42,240
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 18	10/1/2017-9/30/2018	-	-	199,541	199,541	-
Maternal and Child Health Services Block Grant to the States	93.994	162400354	MCH 19	10/1/2018-9/30/2019	-	-	64,559	64,559	-
Maternal and Child Health Services Block Grant to the States	93.994	162701073	MCH Injury Prevention 18	7/1/2017-6/30/2018	-	13,432	26,864	13,432	-
Maternal and Child Health Services Block Grant to the States	93.994	172700847	MCH Injury Prevention 19	7/1/2018-6/30/2019	-	-	39,688	67,872	28,184
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	7/1/2017-6/30/2019	-	-	40,689	40,689	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	16-0380	Title III D	7/1/2017-6/30/2019	-	-	29,722	35,722	6,000
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Title III E	7/1/2017-6/30/2019	-	-	383,834	484,206	100,372
National Family Caregiver Support, Title III, Part E	93.052	16-0380	Administration	7/1/2017-6/30/2019	-	-	37,448	70,059	32,611

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2018

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	Receivable (Unearned) Dec. 31, 2017	Received	Expended	Receivable (Unearned) Dec. 31, 2018
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Passed through State of Utah Department of Human Services (Continued):									
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	10/1/2017-9/30/2019	\$ 75,871	\$ 14,958	\$ 55,037	\$ 75,871	\$ 35,792
Substance Abuse and Mental Health Services - Projects of Reg	93.243	160806	CSAP	10/1/2017-6/30/2018	-	13,491	126,883	113,392	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	180009	CSAP	4/1/2018-9/30/2019	-	-	12,015	12,015	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	A02503	SYICC	10/1/2017-9/30/2021	54,763	12,749	53,158	54,763	14,354
Substance Abuse and Mental Health Services - Projects of Reg	93.243	A02508	State Youth IOH	10/1/2017-9/30/2021	114,725	-	105,850	114,725	8,875
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 18 - SUD	11/1/2014-3/29/2018	43,054	116,587	159,641	43,054	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	15-1886	CABHI SFY 18 - MH	11/1/2014-3/29/2018	41,946	124,744	166,690	41,946	-
Substance Abuse and Mental Health Services - Projects of Reg	93.243	B20008	Suicide Preventior	4/1/2018-6/30/2019	-	-	4,695	5,110	415
Social Services Block Grant	93.667	16-0380	Nursing Home Alternatives 18	7/1/2017-6/30/2018	-	-	354,908	354,908	-
Social Services Block Grant	93.667	16-0380	Nursing Home Alternatives 19	7/1/2018-6/30/2019	-	-	177,454	177,454	-
Social Services Block Grant	93.667	17-08400	SSBG	7/1/2017-6/30/2018	32,105	160,217	319,721	159,504	-
Social Services Block Grant	93.667	17-08400	SSBG	7/1/2018-6/30/2019	168,123	-	-	168,123	168,123
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	-	-	2,000	2,000	-
Centers for Medicare and Medicaid Services (CMS) Research,									
Demonstrations and Evaluations	93.779	16-0380	Outreach	7/1/2017-6/30/2019	-	-	45,500	45,500	-
Centers for Medicare and Medicaid Services (CMS) Research,									
Demonstrations and Evaluations	93.779	16-0380	SMP	7/1/2017-6/30/2019	-	-	16,176	30,176	14,000
Opioid STR	93.788	16-0424	Opioid	7/1/2015-6/30/2020	890,900	628,747	1,979,664	1,696,732	345,815
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY18	7/1/2015-6/30/2020	-	120,068	426,551	306,483	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Adult SFY19	7/1/2015-6/30/2020	-	-	139,772	280,418	140,646
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY18	7/1/2015-6/30/2020	-	28,129	226,397	198,268	-
Block Grants for Community Mental Health Services	93.958	16-0237	Mental Health Federal Children SFY19	7/1/2015-6/30/2020	-	-	51,637	81,510	29,873
Block Grants for Community Mental Health Services	93.958	16-0237	FRF SFY18	7/1/2015-6/30/2020	-	-	10,481	10,481	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTL SFY18	7/1/2015-6/30/2020	-	344,227	2,678,430	2,334,203	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FTL SFY19	7/1/2015-6/30/2020	-	-	1,113,299	1,135,311	22,012
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY18	7/1/2015-6/30/2020	-	123,391	1,058,959	935,568	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	FPL SFY19	7/1/2015-6/30/2020	-	-	675,429	844,143	168,714
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY18	7/1/2015-6/30/2020	-	187,384	594,431	407,047	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	WTD SFY19	7/1/2015-6/30/2020	-	-	359,369	554,114	194,745
Block Grants for Prevention and Treatment of Substance Abuse	93.959	16-0424	ADC SAPT SFY18	7/1/2016-6/30/2020	-	-	108,972	108,972	-
Total U.S. Department of Health and Human Services					1,713,722	3,009,494	20,982,505	20,951,497	2,978,486
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
<i>Foster Grandparents/Senior Companion Cluster:</i>									
Direct Programs:									
Foster Grandparent Program	94.011	12SFPUT001	FGP	7/1/2017-6/30/2018	-	70,000	226,000	156,000	-
Foster Grandparent Program	94.011	12SFPUT002	FGP	7/1/2018-6/30/2019	-	-	64,662	146,130	81,468
Senior Companion Program	94.016	12SCPIT001	SCP	7/1/2017-6/30/2018	-	84,388	253,164	168,776	-
Senior Companion Program	94.016	12SCPIT002	SCP	7/1/2018-6/30/2019	-	-	84,388	168,776	84,388
Total Foster Grandparents/Senior Companion Cluster					-	154,388	628,214	639,682	165,856
Direct Programs:									
Retired and Senior Volunteer Program	94.002	11SRPUT002	RSVP	4/1/2017-3/31/2018	-	20,021	39,516	19,495	-
Retired and Senior Volunteer Program	94.002	11SRPUT003	RSVP	4/1/2018-3/31/2019	-	-	40,041	60,062	20,021
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps	94.006	15ACHUT0010001	AmeriCorps-MVP	10/1/2016-9/30/2018	-	26,498	26,498	-	-
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2017-12/31/2018	158,977	39,211	188,218	158,977	9,970
AmeriCorps	94.006	17AFHUT0010001	AmeriCorps-MVP	10/1/2018-9/30/2019	27,703	-	-	27,703	27,703
Total Corporation for National and Community Services					186,680	240,118	922,487	905,919	223,550
U.S. DEPARTMENT OF HOMELAND SECURITY									
Passed through State of Utah Department of Public Safety:									
Homeland Security Grant Program	97.067	DEM-2018-SHSP	Homeland Security	9/1/2017-8/31/2018	-	-	14,545	14,545	-
Total U.S. Department of Homeland Security					-	-	14,545	14,545	-
Total expenditures of federal awards					\$ 6,284,123	\$ 6,234,956	\$ 44,597,204	\$ 44,714,885	\$ 6,352,637

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, 2018. 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, 2018 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 \$10,809,285. 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 \$2,705,748 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 20, 2019.

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.

A handwritten signature in black ink that reads "Agui & Company, PC". The signature is written in a cursive, flowing style.

Orem, Utah
June 20, 2019



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, 2018.

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

Management's Responsibility

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

Auditor's Responsibility

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

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (the 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, 2018.

Report on Internal Control over Compliance

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

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

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

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

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

We have audited the 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, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 20, 2019, which contained unmodified opinions on those basic financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates

directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Agui & Company, PC

Orem, Utah
June 20, 2019

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2018

No matters were reported in the prior year.

II. Financial statement findings:

No matters were reported.

III. Federal award findings and questioned costs:

No matters were reported.