

COUNTY OF SAN LUIS OBISPO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020



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**COUNTY OF SAN LUIS OBISPO
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2020
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**INDEPENDENT AUDITORS' 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**

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have audited, in accordance with the 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, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County of San Luis Obispo (the County), as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 21, 2021. Our report includes a reference to other auditors who audited the financial statements of San Luis Obispo County Pension Trust (SLOCPT), a pension trust fund, as described in our report on the County's financial statements. This report does not include the results of other auditors' testing of internal controls over financial reporting or compliance and other matters that are reported on separately by those auditors.

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.

Board of Supervisors
County of San Luis Obispo

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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
January 21, 2021



**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM;
REPORT ON INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON THE SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY THE UNIFORM GUIDANCE**

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

Report on Compliance for Each Major Federal Program

We have audited the County of San Luis Obispo's (the County) compliance with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2020. The County's major federal programs are identified in the summary of auditors' 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.

Auditors' 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 (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

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

Opinion on Each Major Federal Program

In our opinion, the County complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2020.

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 financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the County, as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We have issued our report thereon dated January 21, 2021, which contained unmodified opinions on those financial statements. We did not audit the financial statements of San Luis Obispo County Pension Trust (SLOCPT), a pension trust fund. Those statements were audited by other auditors whose reports have been furnished to us, and in our opinion, insofar as it relates to the amounts included for SLOCPT, are based solely on the reports of other auditors. Our audit was conducted for the purpose of forming an opinion 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 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 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 expenditure of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Matters

The supplementary schedules of the California Governor's Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures have not been subjected to auditing procedures applied in the audit of the basic financial statements, and accordingly, we express no opinion on them.



CliftonLarsonAllen LLP

Roseville, California
April 6, 2021

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE				
Direct Programs:				
USDA Community Food Project	10.225		\$ -	\$ 7,844
USDA Community Food Project - PY	10.225		-	895
Subtotal CFDA 10.225			<u>-</u>	<u>8,739</u>
Passed through State Dept of Health Care Svcs:				
2019 Women Infant Children Nutrition Program	10.557	15-10074	-	349,831
2019 Women Infant Children Nutrition Program - PY	10.557	15-10074	-	(40,936)
2020 Women Infant Children Nutrition Program	10.557	19-10184	-	1,017,475
Subtotal CFDA 10.557			<u>-</u>	<u>1,326,370</u>
Passed through State Dept of Food and Agriculture:				
ACP Bulk Citrus	10.025	19-0255-000-SA	-	8,953
Glassy-Winged Sharpshooter	10.025	17-0453-029-SF	-	295,335
Glassy-Winged Sharpshooter - PY	10.025	17-0453-029-SF	-	(1,127)
Asian Citrus Psyllid	10.025	18-0293-007-SF, 19-0737-024-SF	-	198,383
European Grape Vine Moth	10.025	18-0619-023-SF	-	169,581
Light Brown Apple Moth Detection	10.025	19-0268-041-SF	-	6,546
Light Brown Apple Moth Regulatory	10.025	19-0268-013-SF	-	92,272
Phytophthora ramorum (SOD)	10.025	19-0267-011-SF	-	1,879
Phytophthora ramorum (SOD) - PY	10.025	19-0267-011-SF	-	121
Pest Detection Trapping	10.025	19-0273	-	195,158
Subtotal CFDA 10.025			<u>-</u>	<u>967,101</u>
Passed through State Department of Public Health:				
2019 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	16-10157	-	80,852
2019 Suppl'l Nutrition Asst Prog Ed (SNAP-ED) - PY	10.561	16-10157	-	(20)
2020 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	19-10347	-	173,057
CalFresh&CalFresh Employment Training	10.561	N/A	-	5,835,857
CalFresh&CalFresh Employment Training - PY	10.561	N/A	-	114,347
Subtotal CFDA 10.561			<u>-</u>	<u>6,204,093</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>8,506,303</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
Direct programs:				
Low Income Hsing Assist Comm Devel. Block Grnts				
2011 Community Devel. Block Grants	14.218		514,441	514,441
2017 Community Devel. Block Grants	14.218		165,460	165,460
2018 Community Devel. Block Grants	14.218		34,928	34,928
2019 Community Devel. Block Grants	14.218		710,841	710,841
Community Development Block Loans - 3rd Party	14.218		-	3,694,367
Subtotal CFDA 14.218			<u>1,425,670</u>	<u>5,120,037</u>
2017 Home Partnership Investment Program	14.239		228,485	228,485
2018 Home Partnership Investment Program	14.239		234,263	234,263
2019 Home Partnership Investment Program	14.239		92,077	92,077
Home Partnership Investment Programs - 3rd Party	14.239		-	19,784,760
Subtotal CFDA 14.239			<u>554,825</u>	<u>20,339,585</u>
Continuum of Care (Homeless Grants)	14.267		867,696	867,696
2019 Emergency Shelter Grant	14.231		162,320	162,320
Pass through California Housing & Community Development				
Emergency Solutions Grant Program (2017)	14.231	17-ESG-11120	69,612	69,612
Subtotal CFDA 14.231			<u>231,932</u>	<u>231,932</u>
Total U.S. Department of Housing & Urban Develop			<u>3,080,123</u>	<u>26,559,250</u>
U.S. DEPARTMENT OF THE INTERIOR				
Passed through California Bureau of Land Management:				
Taylor Grazing Act	15.227	N/A	-	1,615
Total U.S. Department of Interior			<u>-</u>	<u>1,615</u>

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
Bureau of Immigration & Customs Enforcement	16.710		-	31,900
2019 State Criminal Alien Assistance Program	16.606		-	149,032
Federal Asset Forfeiture	16.000		-	24,965
2018 Office of Justice Programs JMHCP Project	16.745		-	150,843
DEA Domestic Cannabis Eradication & Suppression	16.111		-	27,750
DEA Domestic Cannabis Eradication & Suppression	16.111		-	2,466
Subtotal CFDA 16.111			-	30,216
2017 Justice Assistance Grant - PY	16.738		-	22,670
2018 Justice Assistance Grant	16.738		-	23,550
2019 Justice Assistance Grant	16.738		-	11,500
Mental Health Diversion Program	16.738		-	234,037
Subtotal CFDA 16.738			-	291,757
Bureau of Justice Assist Adlt Drg Crd Discret	16.585		-	103,467
Office Juvenile Just&Delinq Prev Fam Drug Ct Enhan	16.585		-	295,626
Subtotal CFDA 16.585			-	399,093
Passed through California Emergency Mgmt Agency:				
Victim Witness Assistance	16.575	VW18370400	-	516,293
County Victim Services (XC) Program	16.575	XC16010400	205,221	205,221
Unservd/Underservd Victim Advocacy (Elder)	16.575	XV15010400	-	150,326
Unservd/Underservd Victim Advocacy (CVWD)	16.575	XV15A10400	-	167,131
Subtotal CFDA 16.575			205,221	1,038,971
Total U.S. Department of Justice			205,221	2,116,777
U.S. DEPARTMENT OF LABOR				
Passed through CA Employment Development Dept:				
Workforce Investment Act-Adult	17.258	K9110060 & AA011038	570,629	570,629
Workforce Investment Act-Adult - PY	17.258	K9110060 & AA011038	39,910	39,910
Workforce Investment Act-Youth	17.259	K9110060 & AA011038	567,479	567,479
Workforce Investment Act-Youth - PY	17.259	K9110060 & AA011038	43,425	43,425
Workforce Innov Act-Disloc Workr&Rapid Resp	17.278	K9110060 & AA011038	594,355	594,355
Workforce Innov Act-Disloc Workr&Rapid Resp - PY	17.278	K9110060 & AA011038	26,849	26,849
Subtotal WIOA Cluster			1,842,647	1,842,647
Total U.S. Department of Labor			1,842,647	1,842,647
U.S. DEPARTMENT OF TRANSPORTATION				
Direct programs:				
Airport Improvement Program (Environmental)	20.106	3-06-0172-009-2018	-	21,633
Airport Improvement Program (Environmental) - PY	20.106	3-06-0172-009-2018	-	(8,844)
Airport Improvement Program (Runway)	20.106	3-06-0028-047-2019	-	504,668
FAA AIP Program (CARES Act)	20.106	3-06-0228-050-2020	-	4,513,130
Subtotal CFDA 20.106			-	5,030,587
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	BHLS-5949(136)	-	46,174
Highway Planning and Construction	20.205	HSIPL-5949(168)	-	27,401
Highway Planning and Construction	20.205	HSIPL-5949(167)	-	34,037
Highway Planning and Construction	20.205	HSIPL-5949(169)	-	22,175
Highway Planning and Construction	20.205	HSIPL-5949(170)	-	24,586
Highway Planning and Construction	20.205	HSIPL-5949(176)	-	10,194
Highway Planning and Construction	20.205	HSIPL-5949(177)	-	7,010
Highway Planning and Construction	20.205	CML-5949(171)	-	234,172
Highway Planning and Construction	20.205	CML-5949(178)	-	218
Highway Planning and Construction	20.205	BRLS-5949(158)	-	19,383
Highway Planning and Construction	20.205	BRLO-5949(116)	-	3,864
Highway Planning and Construction	20.205	BRLO-5949(120)	-	3,089,089
Highway Planning and Construction	20.205	BRLO-5949(127)	-	7,737
Highway Planning and Construction	20.205	BRLO 5949(152)	-	115,478
Highway Planning and Construction	20.205	BRLO-5949(156)	-	344,038

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Highway Planning and Construction	20.205	BRLO-5949(157)	-	87,565
Highway Planning and Construction	20.205	BRLS-5949(129)	-	70,606
Highway Planning and Construction	20.205	BRLS-5949(131)	-	179,250
Highway Planning and Construction	20.205	BRLS-5949(135)	-	66,365
Highway Planning and Construction	20.205	BRLS-5949(137)	-	225,680
Highway Planning and Construction	20.205	CMFERP16-5949(161)	-	175,729
Highway Planning and Construction	20.205	BRLO-5949(149)BHLO-5949(164)	-	2,904,087
Highway Planning and Construction	20.205	BFMPL-5949(151)	-	59,006
Highway Planning and Construction	20.205	BFMPL-5949(162)	-	4,056
Highway Planning and Construction	20.205	ER-32L0(110)	-	197,159
Federal Transportation Improvement Program	20.205	RPSTPLE - 5949(140)	-	104,206
Subtotal Pass-Through 20.205			-	8,059,265
Office Of Traffic Safety	20.600	AL1728	-	48,109
2019 Office Of Traffic Safety-Ped&Bicycle	20.600	PS19029	-	17,464
2019 Office Of Traffic Safety-Ped&Bicycle - PY	20.600	PS19029	-	(575)
2020 Office Of Traffic Safety-Ped&Bicycle	20.600	PS20032	-	96,079
2019 Office Of Traffic Safety-ChildPassenger - PY	20.616	OP19015	-	(32)
2019 Office Of Traffic Safety-ChildPassenger - PY	20.616	OP19015	-	9,788
2020 Office Of Traffic Safety-ChildPassenger	20.616	OP20021	-	45,535
Subtotal Highway Safety Cluster			-	216,369
Total U.S. Department of Transportation			-	13,306,221
INSTITUTE OF MUSEUM AND LIBRARY SERVICES				
Direct programs:				
Library Svcses & Technology Act	45.310	40-8913	-	4,851
Total Institute of Museum and Library Services			-	4,851
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES				
Direct programs:				
SLO Health Integration Partnership (SAMHSA)	93.243		-	50,504
SLO Health Integration Partnership (SAMHSA)	93.243		-	142,511
SAMHSA CATS learning	93.243		-	330,498
MAT Learning Collaborative - PY	93.243		-	3,592
San Luis Obispo Sober Truth on Preventing Underage Drinking (SLO)	93.243		-	5,661
MAT Access Points	93.243		-	62,078
Subtotal CFDA 93.243			-	594,844
Drug Free Community 101 Friday Night Live	93.276		-	101,775
COVID Crisis Response	93.354		-	466,280
State Opioid Response Grant	93.788		-	39,713
State Opioid Response Grant	93.788		-	71,784
Subtotal CFDA 93.788			-	111,497
Passed through State Dept of Alcohol&Drug Progrms:				
Substance Abuse Prev&Trtmt Bkck-Discret	93.959	14-90098	-	1,129,946
Substance Abuse Prev&Trtmt Bkck-Discret - PY	93.959	14-90098	-	(109,873)
Substance Abuse Prev&Trtmt Bkck-Fri Night/Club	93.959	14-90098	-	30,000
Substance Abuse Prev&Trtmt Bkck-Fri Night/Club - PY	93.959	14-90098	-	1,734
Substance Abuse Prev&Trtmt Bkck-PrevSet-aside	93.959	14-90098	-	313,072
Substance Abuse Prev&Trtmt Bkck-PrevSet-aside - PY	93.959	14-90098	-	72,053
Substance Abuse Prev&Trtmt Bkck-Adult&Youth	93.959	14-90098	-	118,661
Substance Abuse Prev&Trtmt Bkck-Adult&Youth - PY	93.959	14-90098	-	19,152
Substance Abuse Prev&Trtmt Bkck-Perinatal	93.959	14-90098	-	72,569
Substance Abuse Prev&Trtmt Bkck-Perinatal - PY	93.959	14-90098	-	38,779
Subtotal CFDA 93.959			-	1,686,093
Passed through State Dept of Child Support Svcs:				
Child Support Enforcement:				
Child Support Admin & EDP	93.563	N/A	-	2,650,805

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed Through CA Family Health Council:				
2019 Title X	93.217	88000-5320-71209-19-20	-	166,193
2019 Title X - PY	93.217	88000-5320-71209-19-20	-	7,051
2020 Title X	93.217	N/A	-	38,907
Subtotal CDFA 93.217			-	212,151
Health Resources Services Admin HPP	93.074	17-10191	-	134,001
Health Resources Services Admin HPP - PY	93.074	17-10191	-	4,660
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP)	93.074	17-10191	-	176,965
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP) - PY	93.074	17-10191	-	(81)
CDC Base PH Emergency Preparedness	93.074	17-10191	-	332,464
CDC Base PH Emergency Preparedness - PY	93.074	17-10191	-	(6)
Subtotal CFDA 93.074			-	648,003
TB Control branch/Real Time Allotment	93.116	1940R-TA00	-	26,094
TB Control branch/Real Time Allotment - PY	93.116	1940R-TA00	-	(1,911)
Subtotal CFDA 93.116			-	24,183
Maternal Child Health - Title V	93.994	201940	-	149,386
Passed through State Department of Health Care Services:				
Local Dental Pilot Project (LDPP)	93.778	16-93575	-	729,150
Local Dental Pilot Project (LDPP) - PY	93.778	16-93575	-	(5,812)
Medi-Cal Admin (MAA)	93.778	17-9024	-	449,550
Medi-Cal Admin (MAA) - PY	93.778	17-9024	-	33,856
First Five Medi-Cal (CBMAA) - PY	93.778	N/A	-	17,757
School Based Medi-Cal Administration - PY	93.778	17-94052	-	504,763
Maternal Child Health - Title XIX	93.778	201940	-	379,351
Maternal Child Health - Title XIX - PY	93.778	201940	-	(388)
Targeted Case Management	93.778	40-19EVRGRN	-	213,285
Targeted Case Management - PY	93.778	40-19EVRGRN	-	363,177
CA Childrens Services Title XIX	93.778	19-05	-	286,028
CA Childrens Services Title XIX - PY	93.778	19-05	-	2,318
Health Care for Fostercare (HCPCFC)	93.778	19-02	-	127,651
Health Care for Fostercare (HCPCFC) - PY	93.778	19-02	-	(28)
Health Care for Fostercare (PMMO)	93.778	19-02	-	31,705
Health Care for Fostercare (PMMO) - PY	93.778	19-02	-	(1,839)
Health Care for Fostercare (Caseload Relief)	93.778	19-02	-	65,026
Health Care for Fostercare (Caseload Relief) - PY	93.778	19-02	-	(6,642)
Childhood Lead Program	93.778	17-10261	-	16,747
Childhood Lead Program - PY	93.778	17-10261	-	(8,445)
Child Hlth & Disability Prevention	93.778	19-01	-	196,369
IHSS, Public Authority & Medi-Cal	93.778	N/A	-	8,688,549
IHSS, Public Authority & Medi-Cal - PY	93.778	N/A	-	176,836
Medi-Cal Administration	93.778	N/A	-	85,121
Medi-Cal Administration - PY	93.778	N/A	-	6,590
Subtotal Medicaid Cluster			-	12,350,675
Targeted Case Management (TCM)	93.779	N/A	-	87,834
Targeted Case Management (TCM) - PY	93.779	N/A	-	(31,959)
Subtotal CDFA 93.779			-	55,875
Mental Health-Substance Abuse (SAMHSA)	93.958	SM010005-19	-	379,594
Mental Health Services Block Grant (MHBG)	93.958	N/A	-	261,705
Subtotal CDFA 93.958			-	641,299
Passed through State Dept of Social Services:				
KinGap -Kingship Guardian Assistance Program	93.090	N/A	-	420,181
KinGAP IV-E Admin	93.090	N/A	-	3,498
Subtotal CDFA 93.090			-	423,679
Promoting Safe and Stable Families	93.556	N/A	-	138,165
Promoting Safe and Stable Families - PY	93.556	N/A	-	17,229
Subtotal CDFA 93.556			-	155,394

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Temporary Assistance for Needy Families:				
Assistance : CALWORKS	93.558	N/A	-	1,998,932
Administration: CalWORKS, SAWS-CalWIN, TANF	93.558	N/A	-	12,966,467
CALWORKS HOME VISITING INITIATIVE (HVI)	93.558	CFL 18/19-51	-	178,302
Administration: CalWORKS, SAWS-CalWIN, TANF - PY	93.558	N/A	-	606,298
Subtotal CFDA 93.558			-	15,749,999
Adoptions Incentive	93.603	N/A	-	902
Adoptions Incentive - PY	93.603	N/A	-	(12)
Subtotal CFDA 93.603			-	890
Foster Care - Title IV-E:				
Administration: Probation-Title IV E	93.658	N/A	-	110,341
Administration: Probation-Title IV E - PY	93.658	N/A	-	3,349
Child Welfare Services - Title IV E	93.658	N/A	-	4,267,927
Child Welfare Services - Title IV E - PY	93.658	N/A	-	681
Foster Care Assistance	93.658	N/A	-	2,405,393
Subtotal CFDA 93.658			-	6,787,691
Child Welfare Services Title IV-B	93.645	N/A	-	177,140
Child Welfare Services Title IV-B - PY	93.645	N/A	-	42
Subtotal CFDA 93.645			-	177,182
Adoption Assistance	93.659	N/A	-	771,695
Adoption Assistance - PY	93.659	N/A	-	(18,399)
Assistance: Adoption	93.659	N/A	-	4,552,512
Subtotal CFDA 93.659			-	5,305,808
Child Welfare Service - Title XX	93.667	N/A	-	351,408
Foster Care Assistance - Title XX	93.667	N/A	-	193,368
Subtotal CFDA 93.667			-	544,776
Independent Living Program	93.674	N/A	-	93,382
Independent Living Program - PY	93.674	N/A	-	618
Subtotal CFDA 93.674			-	94,000
CA Childrens Services and TLIP Title XXI	93.767	19-05	-	90,033
Passed through State Department of Health Care Services:				
Immunization Local Assistance Grant	93.268	17-10346	-	100,846
Passed through State Department of Mental Health:				
Mntl Hlth-McKinney Assist in Transitr from Hmeless	93.150	N/A	-	50,456
CA COVID-19 Hospital Preparedness	93.889	1 U3REP200652-01-00	-	811
Total U.S Department of Health & Human Services			-	49,174,431
DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
Disaster Grants - Public Assistance	97.036	FEMA-4301, 05, 08-DR-CA	-	82,809
Disaster Grants - Public Assistance	97.036	FEMA-4301, 05, 08-DR-CA	-	31,445
Disaster Grants - Public Assistance	97.036	FEMA-4305 DR-CA	-	1,911
Subtotal CFDA 97.036			-	116,165
Hazard Mitigation Grant	97.039	FEMA-1952-DR-CA	-	1,046,339
Hazard Mitigation Grant - PY	97.039	FEMA-1952-DR-CA	-	42,585
SLO COUNTY HAZARD MITIGATION PLANNING/MAPPING - PY	97.039	5GA 18235	-	79,611
Hazard Mitigation Grant Program 2018	97.039	DR4308-PL0001	-	104,972
Subtotal CFDA 97.039			-	1,273,507

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL CFDA NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through CA Emergency Management Agency: 2019 Emergency Management Performance	97.042	2019-003	-	151,276
2017 Stonegarden Grant	97.067	2017-0083	-	56,412
2018 Stonegarden Grant	97.067	2018-0054	-	100,753
2017 Homeland Security	97.067	2017-0083	-	3,235
2018 Homeland Security	97.067	2018-0054	-	62,452
2017 Homeland Security	97.067	2017-0083	-	70,615
2018 Homeland Security	97.067	2018-0054	-	658
2018 Homeland Security - PY	97.067	2018-0054	-	(1,418)
2019 Homeland Security	97.067	2019-0035	-	103,826
Subtotal CFDA 97.067			-	396,533
Total Department of Homeland Security			-	1,937,481
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 5,127,991	\$ 103,449,576

**COUNTY OF SAN LUIS OBISPO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2020**

NOTE 1: REPORTING ENTITY

The accompanying Schedule of Expenditures of Federal Awards (SEFA) presents the activity of all federal award programs of the County of San Luis Obispo (County). The County's reporting entity is defined in Note 1 to the County's basic financial statements. Federal awards received directly from federal agencies, as well as federal awards passed through other government agencies, are included in the schedule. The information in this Schedule is presented in accordance with the requirements of 2 CFR Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*. Because the Schedule presents only a selected portion of the operations of the County, it is not intended to and does not present the financial position, changes in net position, or cash flows of the County.

NOTE 2: BASIS OF ACCOUNTING

The accompanying Schedule of Expenditures of Federal Awards is presented using the modified accrual basis of accounting and the accrual basis of accounting for program expenditures accounted for in governmental funds and proprietary funds, respectively, as described in Note 1 of 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.

NOTE 3: CATALOG OF FEDERAL DOMESTIC (CFDA) NUMBERS

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2020 *Catalog of Federal Domestic Assistance*.

NOTE 4: INDIRECT COST RATE

The County did not elect to use the 10% de minimis indirect cost rate as covered in 2 CFR §200.414. Uniform Guidance, §200.510(6), requires the County to disclose whether or not it elected to use the 10 percent de minimis cost rate that §200.414(f) allows for nonfederal entities that have never received a negotiated indirect cost rate.

NOTE 5: PASS-THROUGH ENTITIES' IDENTIFYING NUMBER

When federal awards were received from a pass-through entity, the Schedule of Expenditures of Federal Awards shows, if available, the identifying number assigned by the pass-through entity. When no identifying number is shown, the County determined that no identifying number is assigned for the program or the County was unable to obtain an identifying number from the pass-through entity.

NOTE 6: LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2020 as follows:

Federal CFDA #	Program	SEFA June 30, 2020	FY 19-20 Activity	County Balance June 30, 2020
14.218	Community Development Block Grants/Entitlement Grants	\$ 3,694,367	\$ (43,445)	\$ 3,650,922
14.239	HOME Investment Partnerships Program	19,784,760	(398,290)	19,386,470

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section I – Summary of Auditors’ Results

Financial Statements

1. Type of auditors’ report issued: Unmodified
2. Internal control over financial reporting:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
3. Noncompliance material to financial statements noted? _____ yes x no

Federal Awards

1. Internal control over major federal programs:
- Material weakness(es) identified? _____ yes x no
 - Significant deficiency(ies) identified? _____ yes x none reported
2. Type of auditors’ report issued on compliance for major federal programs: Unmodified
3. Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? _____ yes x no

Identification of Major Federal Programs

CFDA Number(s)

10.561
14.239
20.106
20.205
93.558
93.563
93.659

Name of Federal Program or Cluster

State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)
Home Partnership Investment Programs
Airport Improvement Program
Highway Planning and Construction
Temporary Assistance for Need Families
Child Support Enforcement
Adoption Assistance

Dollar threshold used to distinguish between Type A and Type B programs:

\$ 3,000,000

Auditee qualified as low-risk auditee?

_____ yes x no

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2020**

Section II – Financial Statement Findings

Our audit did not disclose any matters required to be reported in accordance with *Government Auditing Standards*.

Section III – Findings and Questioned Costs – Major Federal Programs

Our audit did not disclose any matters required to be reported in accordance with 2 CFR 200.516(a).

**SUPPLEMENTARY SCHEDULES
OF
THE CALIFORNIA GOVERNOR'S
OFFICE OF EMERGENCY SERVICES**

**COUNTY OF SAN LUIS OBISPO
SUPPLEMENTARY SCHEDULES OF THE
CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT EXPENDITURES (CONTINUED)
FOR THE YEAR ENDED JUNE 30, 2020**

Program	Expenditures Claimed			Share of Expenditures Current Year		
	For the Period Through July 1, 2019	For the Year Ended June 30, 2020	Cumulative As of June 30, 2020	Federal Share	State Share	County Share
CVWD-XV;XV15A10400						
Personal services	\$ 165,640	\$ 181,390	\$ 347,030	\$ 144,027	\$ --	\$ 37,363
Operating expenses	23,740	23,105	46,845	23,105	--	--
Totals	<u>\$ 189,380</u>	<u>\$ 204,495</u>	<u>\$ 393,875</u>	<u>\$ 167,132</u>	<u>\$ --</u>	<u>\$ 37,363</u>
ELDER-XV;XV15010400						
Personal services	\$ 205,190	\$ 200,133	\$ 405,322	\$ 140,698	\$ --	\$ 59,435
Operating expenses	4,682	11,670	16,352	9,628	--	2,042
Totals	<u>\$ 209,872</u>	<u>\$ 211,803</u>	<u>\$ 421,674</u>	<u>\$ 150,326</u>	<u>\$ --</u>	<u>\$ 61,477</u>
VICTIM,VW18370400						
Personal services	\$ 416,589	\$ 612,540	\$ 1,029,129	\$ 433,453	\$ 28,830	\$ 150,257
Operating expenses	87,207	102,845	190,052	82,840	13,252	6,753
Totals	<u>\$ 503,796</u>	<u>\$ 715,385</u>	<u>\$ 1,219,181</u>	<u>\$ 516,293</u>	<u>\$ 42,082</u>	<u>\$ 157,010</u>
XC, XC16010400						
Personal services	\$ 47,826	\$ 50,989	\$ 98,815	\$ 16,356	\$ --	\$ 34,633
Operating expenses	122,511	189,581	312,092	188,865	--	716
Totals	<u>\$ 170,337</u>	<u>\$ 240,570</u>	<u>\$ 410,907</u>	<u>\$ 205,221</u>	<u>\$ --</u>	<u>\$ 35,349</u>
2017 Stonegarden Grant 2017-0083						
Personal services	\$ 127,555	\$ 37,483	\$ 165,038	\$ --	\$ --	\$ --
Operating expenses	11,222	6,302	17,524	--	--	--
Equipment	16,077	--	16,077	--	--	--
Totals	<u>\$ 154,854</u>	<u>\$ 43,785</u>	<u>\$ 198,639</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
2018 Stonegarden 2018-0054						
Personal services	\$ --	\$ 91,992	\$ 91,992	\$ --	\$ --	\$ --
Operating expenses	--	10,400	10,400	--	--	--
Equipment	--	9,403	9,403	--	--	--
Totals	<u>\$ --</u>	<u>\$ 111,795</u>	<u>\$ 111,795</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>

AVIATION PASSENGER FACILITY CHARGE PROGRAM



INDEPENDENT AUDITORS' REPORT ON SCHEDULE OF PASSENGER FACILITY CHARGES

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

Report on the Schedule

We have audited the accompanying Schedule of Passenger Facility Charges (PFC), Revenues, and Expenses (Schedule) of the County of San Luis Obispo (County), for the year ended June 30, 2020, and the related notes.

Management's Responsibility

Management is responsible for the preparation and fair presentation of this schedule in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the schedule based on our audit. We conducted our audit 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 requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (Guide) issued by the Federal Aviation Administration. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether the schedule is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the schedule. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the schedule, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the County's preparation and fair presentation of the schedule in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Airport's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the schedule.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion on Schedule of Passenger Facility Charges

In our opinion, the Schedule referred to above presents fairly, in all material respects, the passenger facility charges received, held, and used by the County for the period and each quarter during the period from July 1, 2019 to June 30, 2020, as defined by the Federal Aviation Administration of the U.S. Department of Transportation.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated April 6, 2021 on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the County's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering County's internal control over financial reporting and compliance.



CliftonLarsonAllen LLP

Roseville, California
April 6, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH REQUIREMENTS APPLICABLE TO THE PASSENGER FACILITY CHARGES PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

Report on Compliance for Passenger Facility Charges

We have audited the compliance of the County of San Luis Obispo (County) with the compliance requirements described in the *Passenger Facility Charge Audit Guide for Public Agencies* (Guide), issued by the Federal Aviation Administration, for its Passenger Facility Charge program for the period from July 1, 2019 to June 30, 2020.

Management's Responsibility

Management is responsible for compliance with the requirements of laws and regulations applicable to its passenger facility charge program.

Auditors' Responsibility

Our responsibility is to express an opinion on the County's compliance based on our audit. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to the financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the Guide. Those standards and the Guide require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a direct and material effect on the passenger facility charge 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. Our audit does not provide a legal determination of the County's compliance with those requirements.

Opinion on Compliance

In our opinion, the County of San Luis Obispo complied, in all material respects, with the compliance requirements referred to above that are applicable to its passenger facility charge program for the year ended June 30, 2020.

Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws and regulations applicable to the Passenger Facility Charge program referred to above. In planning and performing our audit, we considered the County's internal control over compliance with requirements that could have a direct and material effect on the Passenger Facility Charge program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance 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 County's internal control over compliance.

Internal Control Over Compliance (Continued)

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 the passenger facility charge 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 a material noncompliance with a type of compliance requirement of the passenger facility charge 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 the passenger facility charge 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 that might be deficiencies, significant deficiencies or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

Purpose of this Report

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 Guide. Accordingly, this report is not suitable for any other purpose. However, this report is a matter of public record and its distribution is not limited. It also serves to disseminate information to the public as a reporting tool to help citizens assess government operations.



CliftonLarsonAllen LLP

Roseville, California
April 6, 2021



INDEPENDENT AUDITORS' REPORT ON COMPLIANCE AND ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF THE SCHEDULE OF PASSENGER FACILITY CHARGES, REVENUES, EXPENSES AND FUND BALANCE PERFORMED IN ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS*

Board of Supervisors
County of San Luis Obispo
San Luis Obispo, California

We have audited, in accordance with the 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 Schedule of Passenger Facility Charges, Revenues, Expenses and Fund Balance (Schedule) of the County of San Luis Obispo (County), as of and for the year ended June 30, 2020, and the related notes to the financial Schedule, which collectively comprise the Passenger Facility Charges, financial schedules, and have issued our report thereon dated April 6, 2021.

Internal Control Over Financial Reporting

In planning and performing our audit of the Schedule, 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 Schedule, 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 Schedule 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 Schedule is 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 Schedule. 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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

**CliftonLarsonAllen LLP**

Roseville, California
April 6, 2021

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF PASSENGER FACILITY CHARGE
REVENUES AND EXPENSES
FOR THE YEAR ENDED JUNE 30, 2020**

Approved Federal Application Number/ Project Description	Approved Project Allocation	Current Year			Project to Date			Unliquidated Balance PFC Trust
		Receipts or Revenues Recognized	Interest Earned	Expenditures	Receipts or Revenues Recognized	Interest Earned	Expenditures	
<u>1997-04-I and 2000-06-U</u>								
Revenues	\$ -	\$ -	\$ -	\$ -	\$ 6,370,839	\$ 449,991	\$ -	\$ 6,820,830
Expenditures:	-	-	-	-	-	-	-	-
Approved Application #4/6: \$6,820,830	-	-	-	-	-	-	-	-
Terminal development and construction	6,820,830	-	-	-	-	-	6,820,830	(6,820,830)
Total 4/6: 1997-04-I and 2000-06-U	6,820,830	-	-	-	6,370,839	449,991	6,820,830	-
<u>2007-08-C</u>								
Revenues	-	-	-	-	1,692,375	16,115	-	1,708,490
Expenditures:	-	-	-	464,321	-	-	464,321	(464,321)
Approved Application #8: \$2,028,190	2,028,190	-	-	-	-	-	1,328,771	(1,328,771)
Total 8: 2007-08-C	2,028,190	-	-	464,321	1,692,375	16,115	1,793,092	(84,602)
<u>2018-09-C</u>								
Revenues	-	984,997	30,414	-	1,964,087	48,236	-	2,012,323
Expenditures:	-	-	-	436,621	-	-	436,621	(436,621)
Approved Application #9: \$4,081,071	-	-	-	-	-	-	-	-
Terminal development and construction and debt service and financing	4,081,071	-	-	-	-	-	-	-
Total 9: 2018-09-C	4,081,071	984,997	30,414	436,621	1,964,087	48,236	436,621	1,575,702
	\$ 12,930,091	\$ 984,997	\$ 30,414	\$ 900,942	\$ 10,027,301	\$ 514,342	\$ 9,050,543	\$ 1,491,100

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
AIRPORT PASSENGER FACILITY CHARGE PROGRAM
FOR THE YEAR ENDED JUNE 30, 2020**

Current Year:

There were no findings in the year ending June 30, 2020 that require reporting in accordance with *Government Auditing Standards* related to the Airport Passenger Facility Charge Program.

Prior Year:

No findings noted in the prior year.