

COUNTY OF SAN LUIS OBISPO
SINGLE AUDIT REPORT AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2022



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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, 2022, 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 15, 2023. 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.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered 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 entity'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 or significant deficiencies may exist that were not identified.

Report on 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 over financial reporting and the results of that testing and not to provide an opinion on the effectiveness of the entity’s internal control and compliance. This communication is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity’s internal control over financial reporting. Accordingly, this communication is not suitable for any other purpose.



CliftonLarsonAllen LLP

Roseville, California
January 15, 2023



**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

Opinion on Each Major Federal Program

We have audited the County of San Luis Obispo's (the County) compliance with the types of compliance requirements identified as subject to audit 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 June 30, 2022. 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.

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, 2022.

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.

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditors' Responsibility for the Audit of Compliance

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

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

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding County of San Luis Obispo's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the County's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control Over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditors' Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

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

We have audited the 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, 2022, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 15, 2023, which contained unmodified opinions on those financial statements. We did not audit the financial statements of the San Luis Obispo County Pension Trust (SLOCPT), a pension trust fund. Those statements were audited by another auditors whose reports have been furnished to use, 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 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 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.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises of the Supplementary Schedules of the California Governor's Office of Emergency Services and the Board of State and Community Corrections Grant Expenditures but does not include the basic financial statements and our auditors' report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.



CliftonLarsonAllen LLP

Roseville, California
March 27, 2023

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed Through to Subrecipients	2021-2022 Expenditures
U. S. Department of Agriculture				
Passed through State Dept of Health Care Svcs:				
2020 Women Infant Children Nutrition Program	10.557	19-10184	\$ -	\$ 288,014
2020 Women Infant Children Nutrition Program - PY	10.557	19-10184	-	340
2021 Women Infant Children Nutrition Program	10.557	19-10184	-	983,320
Subtotal Assistance Listing Number 10.557			-	1,271,674
Passed through State Dept of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care				
ACP Bulk Citrus	10.025	19-0737-038-SF	-	9,613
Glassy-Winged Sharpshooter	10.025	19-0727-023-SF	-	349,991
Asian Citrus Psyllid	10.025	19-0737-024-SF, 20-0709-011-SF	-	200,926
Asian Citrus Psyllid - PY	10.025	19-0737-024-SF, 20-0709-011-SF	-	(374)
European Grape Vine Moth	10.025	19-0994-027-SF	-	74,271
Light Brown Apple Moth Detection	10.025	20-0270-021-SF	-	10,761
Light Brown Apple Moth Regulatory	10.025	20-0270-042-SF	-	42,205
Phytophthora ramorum (SOD)	10.025	20-0506-010-SF	-	72
Pest Detection Trapping	10.025	20-0169	-	224,957
Subtotal Assistance Listing Number 10.025			-	912,422
Passed through State Department of Public Health:				
2021 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	19-10347	-	69,202
2022 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	19-10347	-	212,094
CalFresh & CalFresh Employment Training	10.561	N/A	-	7,472,268
CalFresh & CalFresh Employment Training - PY	10.561	N/A	-	193,349
Subtotal SNAP Cluster			-	7,946,913
Passed through Department of Forest Service:				
Volunteer Fire Asst Program - Grant 2020	10.664		-	1,603
Subtotal Assistance Listing Number 10.664			-	1,603
Total U.S. Department of Agriculture				
			-	10,132,612
U.S. Department of Housing & Urban Development				
Direct Programs:				
Community Development Block Grats/Entitlement Grants				
2016 Community Devel. Block Grants	14.218	B-16-UC-06-0508	24,687	24,687
2018 Community Devel. Block Grants	14.218	B-18-UC-06-0508	205,094	205,094
2019 Community Devel. Block Grants	14.218	B-19-UC-06-0508	336,815	336,815
2019 Community Devel. Block Grants	14.218	B-19-UC-06-0508	55,993	55,993
2020 Community Devel. Block Grants	14.218	B-20-UC-06-0508	247,880	247,880
2020 Community Devel. Block Grants	14.218	B-20-UC-06-0508	73,137	73,137
2021 Community Devel. Block Grants	14.218	B-21-UC-06-0508	1,106,974	1,340,701
COVID-19 CAREs Act CDBG-CV, CV3	14.218		95,850	253,440
Community Development Block Loans - 3rd Party	14.218		-	3,563,239
Subtotal Assistance Listing Number 14.218			2,146,430	6,100,886
Home Investment Partnerships Program				
2018 Home Partnership Investment Program	14.239	M-18-UC-06-0545	203,746	203,746
2019 Home Partnership Investment Program	14.239	M-19-UC-06-0545	227,254	227,254
2019 Home Partnership Investment Program	14.239	M-19-UC-06-0545	3,415	3,415
2020 Home Partnership Investment Program	14.239	M-20-UC-06-0545	471,200	471,200
2021 Home Partnership Investment Program	14.239	M-21-UC-06-0545	-	90,903
Home Partnership Investment Programs - 3rd Party	14.239		-	19,150,214
Subtotal Assistance Listing Number 14.239			905,615	20,146,732
Continuum of Care Program				
Continuum of Care (Homeless Grants)	14.267	N/A	1,061,065	1,061,065
Continuum of Care (Homeless Grants) - PY	14.267	N/A	-	(1,622)
Subtotal Assistance Listing Number 14.267			1,061,065	1,059,443
Emergency Solutions Grant Program				
Emergency Solutions Grant Department of Housing and Community Development (HUD)	14.231		1,732,169	1,732,169
Emergency Solutions Grant Department of Housing and Community Development (HUD) - PY	14.231		-	21,714
2020 Emergency Solutions Grant	14.231	E-20-UC-06-0508	90,620	100,614
2021 Emergency Solutions Grant	14.231	E-21-UC-06-0508	88,490	88,490
COVID-19 CAREs Act ESG-CV, CV2	14.231		3,056,989	3,289,193
Subtotal Assistance Listing Number 14.231			4,968,268	5,232,180
Total U.S. Department of Housing & Urban Development				
			9,081,378	32,539,341
U.S. Department of the Interior				
Payments in Lieu of Taxes	15.226		-	1,276,867
Refuge Revenge Sharing Act (RRSA)	15.659	N/A	-	6,517
Total U.S. Department of Interior				
			-	1,283,384

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed Through to Subrecipients	2021-2022 Expenditures
U.S. Department of Justice				
Direct Programs:				
Bureau of Immigration & Customs Enforcement	16.710	N/A	\$ -	\$ 24,800
2021 State Criminal Alien Assistance Program	16.606	O-BJA-2021-171190	-	156,642
Direct Programs:				
Federal Asset Forfeiture	16.000	N/A	-	46,988
2018 Office of Justice Programs JMHP Project	16.745	2018-MO-BX-0019	-	93,143
FY 2021 DEA Domestic Cannabis Eradication & Suppression Prog	16.111	2021-40	-	47,443
FY 2022 DEA Domestic Cannabis Eradication & Suppression Prog	16.111	N/A	-	17,622
Subtotal Assistance Listing Number 16.111			-	65,065
Coronavirus Emergency Supplemental Funding Program				
COVID-19 FY 2020 Dept of Justice COVID/HEPA	16.034	2020-VD-BX-0776	-	1,497
COVID-19 FY 2021 Dept of Justice COVID/HEPA	16.034	BSCC-120-20	-	369,665
Subtotal Assistance Listing Number 16.034			-	371,162
Edward Byrne Memorial Justice Assistance Grant Program				
2020 Justice Assistance Grant	16.738	2020-DJ-BX-0495	-	391
Mental Health Diversion Program	16.738	BSCC 626-19	-	638,994
Mental Health Diversion Program - PY	16.738	BSCC 626-19	-	65,590
Subtotal Assistance Listing Number 16.738			-	704,975
FY 2020 Dept of Justice Body Worn Cameras	16.835	2020-BC-BX-0023	-	199,524
Opioid, Stimulant and Substance Abuse Site-Based	16.838	2020-AR-BX-0126	-	149,092
Drug Court Discretionary Grant Program				
Bureau of Justice Assist Adlt Drug Crt Discret	16.585	2018-DC-BX-0013	-	154,102
Bureau of Justice Assist Adlt Drug Crt Discret - PY	16.585	2018-DC-BX-0013	-	38
Office Juvenile Just&Delinq Prev Fam Drug Ct Enhan	16.585	2018-DC-BX-0026	-	252,648
Bureau of Justice Assist Adlt Drug Crt & Vet Trtmt	16.585	15PBJA-21-GG-04261-VTCX	-	10,189
Subtotal Assistance Listing Number 16.585			-	416,977
Passed through California Emergency Mgmt Agency:				
Victim Witness Assistance	16.575	VW20390400	-	76,541
Victim Witness Assistance - PY	16.575	VW20390400	-	1
Victim Witness Assistance	16.575	VW21400400	-	235,826
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV20030400	-	77,560
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV21040400	-	40,779
Unserved/Underserved Victim Advocacy (CVWD)	16.575	UV20A30400	-	80,994
Unserved/Underserved Victim Advocacy (CVWD)	16.575	UV21A40400	-	39,807
Subtotal Assistance Listing Number 16.575			-	551,508
Total U.S. Department of Justice			-	2,779,876
U.S. Department of Labor				
Passed through CA Employment Development Dept:				
Workforce Investment Act-Adult	17.258	K9110060 & AA011038	361,971	361,971
Workforce Investment Act-Adult - PY	17.258	K9110060 & AA011038	-	(4,480)
Workforce Investment Act-Youth	17.259	K9110060 & AA011038	431,055	431,055
Workforce Investment Act-Youth - PY	17.259	K9110060 & AA011038	-	5,716
Workforce Innov Act-Disloc Workr & Rapid Resp	17.278	K9110060 & AA011038	426,965	426,965
Workforce Innov Act-Disloc Workr & Rapid Resp - PY	17.278	K9110060 & AA011038	-	28,192
Subtotal WIOA Cluster			1,219,991	1,249,419
Workforce Innov Act-Disloc Workr	17.277		14,640	14,640
Total U.S. Department of Labor			1,234,631	1,264,059
U.S. Department of Transportation				
Direct Programs:				
Airport Improvement Program, COVID-19 Airports Programs, and Infrastructure Investment and Jobs Act Programs				
FAA AIP Program (SBP Airport MasterPlan)	20.106	3-06-0228-048-2020	-	163,873
COVID-19 FAA AIP Program (CARES Act)	20.106	3-06-0228-050-2020	-	5,731,991
COVID-19 FAA AIP Program (CARES Act) - PY	20.106	3-06-0228-050-2020	-	(19,013)
FAA AIP Program Runway (11-29 Rehab) - PY	20.106	3-06-0228-051-2021	-	(49,002)
FAA AIP Program Runway (11-29 Rehab)	20.106	3-06-0228-051-2021	-	12,308,009
FAA AIP Program Runway (ARFF)	20.106	3-06-0228-052-2021	-	23,722
COVID-19 FAA AIP Program Runway (CRRSA)	20.106	3-06-0228-054-2021	-	57,382
Subtotal Assistance Listing Number 20.106			-	18,216,962
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	HSIPL-5949(168)	-	500
Highway Planning and Construction	20.205	HSIPL-5949(167)	-	333,369
Highway Planning and Construction	20.205	HSIPL-5949(169)	-	117,841
Highway Planning and Construction - PY	20.205	HSIPL-5949(169)	-	64

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed Through to Subrecipients	2021-2022 Expenditures
Highway Planning and Construction	20.205	HSIPL-5949(170)	\$ -	\$ 395,889
Highway Planning and Construction	20.205	HSIPL-5949(176)	-	62,276
Highway Planning and Construction	20.205	HSIPL-5949(177)	-	88,932
Highway Planning and Construction	20.205	CML-5949(171)	-	261,793
Highway Planning and Construction	20.205	CML-5949(178)	-	41,961
Highway Planning and Construction	20.205	BRLS-5949(158)	-	288,262
Highway Planning and Construction	20.205	BRLO-5949(120)	-	1,549
Highway Planning and Construction - PY	20.205	BRLO-5949(120)	-	60,966
Highway Planning and Construction	20.205	BRLO-5949(127)	-	3,787
Highway Planning and Construction	20.205	BRLO-5949(152)	-	153,147
Highway Planning and Construction	20.205	BRLO-5949(156)	-	394,351
Highway Planning and Construction	20.205	BRLO-5949(157)	-	19,977
Highway Planning and Construction	20.205	BRLS-5949(129)	-	8,404
Highway Planning and Construction	20.205	BRLS-5949(131)	-	193,534
Highway Planning and Construction	20.205	BRLS-5949(135)	-	99,199
Highway Planning and Construction	20.205	BRLS-5949(137)	-	237,168
Direct Programs:				
Highway Planning and Construction	20.205	CMFERP16-5949(161)	-	106,929
Highway Planning and Construction	20.205	BPMP1-5949(151)	-	202,916
Highway Planning and Construction	20.205	BHLO-5949(179)	-	14,359
Highway Planning and Construction	20.205	BRLO-5949(180)	-	22,126
Federal Transportation Improvement Program	20.205	RPSTPLE - 5949(140)	-	50,155
Subtotal Assistance Listing Number 20.205			-	3,159,454
Active Transportation Grant (ATP)	20.219	RPSTPLE - 5949(174)	-	5,288
Active Transportation Grant (ATP)	20.219	ATPL-5949(188)	-	257,286
Subtotal Assistance Listing Number 20.219			-	262,574
Subtotal Highway Planning and Construction Cluster				3,422,028
2021 Office Of Traffic Safety-Child Pass	20.616	OP21006	-	15,390
2021 Office Of Traffic Safety-Child Pass - PY	20.616	OP21006	-	551
2022 Office Of Traffic Safety-Child Pass	20.616	OP22018	-	64,682
Subtotal Assistance Listing Number 20.616			-	80,623
2021 Office Of Traffic Safety-Ped&Bicycle	20.600	PS21032	-	40,374
2021 Office Of Traffic Safety-Ped&Bicycle - PY	20.600	PS21032	-	(19)
2022 Office Of Traffic Safety-Ped&Bicycle	20.600	PS22032	-	129,393
Office of Traffic Safety	20.600	DD21002	-	53,353
Subtotal Assistance Listing Number 20.600			-	223,101
Subtotal Highway Safety Cluster			-	303,724
Total U.S. Department of Transportation			-	21,942,714
U.S. Department of Treasury				
Emergency Rental Assistance Program	21.023	20-ERAP-00006	-	70,512
Emergency Rental Assistance Program	21.023	21-ERAP-10006	-	206
Subtotal Assistance Listing Number 21.023			-	70,718
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	1,500,000	6,876,566
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	N/A	-	2,760
Subtotal Assistance Listing Number 21.027			1,500,000	6,879,326
Total U.S. Department of Treasury			1,500,000	6,950,044
U.S. Department of Health & Human Services				
Passed Through CA Family Health Council:				
2021 Title X	93.217	88000-5320-71219-20-21	-	115,231
2021 Title X - PY	93.217	88000-5320-71219-20-21	-	1
2022 Title X	93.217	88000-5320-71219-22	-	22,197
Subtotal Assistance Listing Number 93.217			-	137,429
SAMHSA CATS Learning	93.243	6H79SM080609-01M002	-	278,696
SAMHSA CATS Learning - PY	93.243	6H79SM080609-01M002	-	3,252
Sober Truth Underage Drink Prevention (STOP)	93.243	1H79SP081161-01	-	8,295
Sober Truth Underage Drink Prevention (STOP) - PY	93.243	1H79SP081161-01	-	(646)
Subtotal Assistance Listing Number 93.243			-	289,597
Passed through State Dept of Public Health:				
COVID-19 ELC CARES 2020 EMERGING ISSUES (E) PROJECT	93.323	0187-4480	-	73,026
COVID-19 ELC CARES 2020 EMERGING ISSUES PROJECT - PY	93.323	0187-4480	-	(7,660)
COVID-19 ELC Continuity of Operations Plan	93.323	0187-3408	-	100,000
COVID-19 PH Workforce Development	93.323	WFD-040	-	307,061
COVID-19 ELC ENHANCING DETECTION FUNDING	93.323	COVID-19ELC40	-	3,083,627
COVID-19 ELC ENHANCING DETECTION EXPANSION FUNDING	93.323	COVID-19ELC98	-	4,656,750
Subtotal Assistance Listing Number 93.323			-	8,212,804
Passed through State Dept of Public Health: CA Equitable Recovery Initiative (CERI)	93.391	CERI-21-23-33	-	147,384

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed Through to Subrecipients	2021-2022 Expenditures
U.S. Department of Health & Human Services				
Passed through State Dept of Child Support Svcs:				
Child Support Enforcement:				
Federal Aid for Child Support Adm & EDP	93.563	N/A	\$ -	\$ 2,530,695
Federal Aid for Child Support Adm & EDP	93.563	N/A	-	165,095
Subtotal Assistance Listing Number 93.563			-	2,695,790
DUI MAT 2.0 Integration/Outreach	93.788	1H79TI083285-01	-	47,043
DUI MAT Integration/Outreach	93.788		-	1,762
Subtotal Assistance Listing Number 93.788			-	48,805
Targeted Case Management (TCM) - PY	93.779	N/A	-	13,250
Substance Abuse & Mental Health Svcs Admin (SAMSA)	93.958	1B09SM083782-01	-	351,590
Mental Health Services Block Grant (MHBG)	93.958	1B09SM083945-01	-	25,695
Medication Assisted Treatment (MAT) SOR2	93.958	B09SM083945	-	2,630
Mental Health Services Block Grant (MHBG)	93.958	1B09SM083782-01	-	305,992
Subtotal Direct Assistance Listing Number 93.958			-	685,907
Passed through State Dept of Alcohol & Drug Programs:				
MAT SOR1		CA19MAT030	-	15,000
MAT SOR2 Coronavirus Telehealth	93.959	B08TI083527	-	31,489
Substance Abuse Prev&Trmt Blck-Discret	93.959	18-95272	-	991,133
Substance Abuse Prev&Trmt Blck-Discret - PY	93.959	18-95272	-	1,000
Substance Abuse Prev&Trmt Blck-Fri Night/Club	93.959	18-95272	-	30,000
Substance Abuse Prev&Trmt Blck-Fri Night/Club - PY	93.959	18-95272	-	53
Substance Abuse Prev&Trmt Blck-PrevSet-aside	93.959	18-95272	-	320,584
Substance Abuse Prev&Trmt Blck-PrevSet-aside - PY	93.959	18-95272	-	2,028
Substance Abuse Prev&Trmt Blck-Adol & Youth	93.959	18-95272	-	177,123
Substance Abuse Prev&Trmt Blck-Adol & Youth - PY	93.959	18-95272	-	696
Substance Abuse Prev&Trmt Blck-(CRRSAA)	93.959	N/A	-	155,171
Substance Abuse Prev&Trmt Blck-(CRRSAA)	93.959	N/A	-	5,936
Substance Abuse Prev&Trmt Blck-Fri Night/Club	93.959	N/A	-	17,269
Substance Abuse Prev&Trmt Blck-Perinatal	93.959	18-95272	-	62,704
Subtotal Assistance Listing Number 93.959			-	1,810,186
Health Resources Services Admin HPP	93.074	17-10191	-	189,552
Health Resources Services Admin HPP - PY	93.074	17-10191	-	5,318
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP)	93.074	17-10191	-	187,746
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP) - PY	93.074	17-10191	-	25,841
CDC Base PH Emergency Preparedness	93.074	17-10191	-	267,643
CDC Base PH Emergency Preparedness - PY	93.074	17-10191	-	22,651
Subtotal Assistance Listing Number 93.074			-	698,751
TB FISE REAL TIME ALLOTMENT	93.116	2140R-TA00 / 035298734	-	16,732
TB FISE REAL TIME ALLOTMENT - PY	93.116	2140R-TA00 / 035298734	-	(2,669)
Subtotal Assistance Listing Number 93.116			-	14,063
Medical Assistance Program:				
Disease Intervention Specialist, Workforce Dvlpmnt	93.778	21-10583	-	75,028
School Based Medi-Cal Administration - PY	93.778	N/A	-	474,327
Maternal Child Health - Title XIX	93.778	202040	-	1,519,819
Maternal Child Health - Title XIX - PY	93.778	202040	-	1
Maternal Child Health - Title V	93.778	202,140	-	122,194
Targeted Case Management	93.778	40-19EVRGRN	-	12,841
Targeted Case Management - PY	93.778	40-19EVRGRN	-	134
CA Childrens Services Title XIX	93.778	20-02	-	330,154
CA Childrens Services Title XIX - PY	93.778	20-02	-	(3,317)
Child Health and Disability Prevention (CHDP)	93.778	20-02	-	159,842
Child Health and Disability Prevention (CHDP) - PY	93.778	20-02	-	29,421
Health Care for Fostercare (HCPCFC)	93.778	20-03	-	128,999
Health Care for Fostercare (HCPCFC) - PY	93.778	20-03	-	(41,140)
Health Care for Fostercare (PMMO)	93.778	20-03	-	37,218
Health Care for Fostercare (PMMO) - PY	93.778	20-03	-	(4,564)
Health Care for Fostercare (Caseload Relief)	93.778	20-03	-	67,359
Health Care for Fostercare (Caseload Relief) - PY	93.778	20-03	-	(16,744)
Childhood Lead Prevention Program	93.778	20-10545	-	21,156
Childhood Lead Prevention Program - PY	93.778	20-10545	-	32,706
First 5 MEDI-CAL ADMIN ACTIVITIES (CBMAA)	93.778	20-10019	-	34,814
First 5 MEDI-CAL ADMIN ACTIVITIES (CBMAA) - PY	93.778	20-10019	-	22,508
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA)	93.778	20-10019	-	518,712
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA) - PY	93.778	20-10019	-	16,442
IHSS, Public Authority & Medi-Cal	93.778	N/A	-	7,170,196
IHSS, Public Authority & Medi-Cal - PY	93.778	N/A	-	8,935
Medi-Cal Admin (MAA)	93.778	17-9024	-	175,720
Medi-Cal Admin (MAA) - PY	93.778	17-9024	-	16,239
Medi-Cal Administrative Activities	93.778	09-86011-A01	-	155,044
Medi-Cal Administrative Activities - PY	93.778	09-86011-A01	-	71,374
Subtotal Assistance Listing Number 93.778			-	11,135,418

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed Through to Subrecipients	2021-2022 Expenditures
Passed through State Dept of Social Services: KinGap -Kingship Guardian Assistance Program	93.090	N/A	\$ -	\$ 423,572
Promoting Safe and Stable Families	93.556	N/A	-	151,500
Temporary Assistance for Needy Families: Assistance : CALWORKS	93.558	N/A	-	2,975,711
Administration: CalWORKS, SAWS-CalWIN, TANF	93.558	N/A	-	12,285,389
Administration: CalWORKS, SAWS-CalWIN, TANF - PY	93.558	N/A	-	(742,859)
CALWORKS HOME VISITING INITIATIVE (HVP)	93.558	CFL 18/19-51	-	170,997
CALWORKS HOME VISITING INITIATIVE (HVP) - PY	93.558	CFL 18/19-51	-	62,278
Subtotal Assistance Listing Number 93.558			-	14,751,516
Adoptions and Legal Guardianship Incentive Program	93.603	N/A	-	11,146
Foster Care - Title IV-E: Administration: Probation-Title IV E	93.658	N/A	-	110,986
Administration: Probation-Title IV E - PY	93.658	N/A	-	22,196
Child Welfare Services - Title IV E	93.658	N/A	-	3,637,888
Child Welfare Services - Title IV E - PY	93.658	N/A	-	307,777
Foster Care Assistance	93.658	N/A	-	2,032,755
Subtotal Assistance Listing Number 93.658			-	6,111,602
Child Welfare Services Title IV-B	93.645	N/A	-	162,691
Adoption Assistance	93.659	N/A	-	803,163
Assistance: Adoption	93.659	N/A	-	5,238,892
Subtotal Assistance Listing Number 93.659			-	6,042,055
Substance Abuse & Mntl Hlth Srvc Admin (SAMHSA)	93.665	1H7921FG00425AC5	-	125,489
Child Welfare Service - Title XX	93.667	N/A	-	351,408
Foster Care Assistance - Title XX	93.667	N/A	-	123,498
Subtotal Assistance Listing Number 93.667			-	474,906
Independent Living Program	93.674	N/A	-	103,660
Independent Living Program - PY	93.674	N/A	-	9,586
Subtotal Assistance Listing Number 93.674			-	113,246
CA Childrens Services and TLIIP Title XXI (OTLICP)	93.767	20-02	-	69,304
Passed through State Department of Health Care Services: Immunization Local Assistance Grant	93.268	17-10346	-	1,242,465
Immunization Local Assistance Grant - PY	93.268	17-10346	-	133
Subtotal Assistance Listing Number 93.268			-	1,242,598
Adult Protective Services CSBG	93.747	N/A	-	38,307
Passed through State Department of Mental Health: Mntl Hlth-McKinney Assist in Transitt from Hmeless	93.150	N/A	-	39,514
Total U.S Department of Health & Human Services			-	55,646,830
U.S. Department of Homeland Security				
Direct Programs:				
Disaster Grants - Public Assistance - PY	97.036	FEMA-4301, 05, 08-DR-CA	-	(1,354)
Public Assistance - Disaster Grants - EOC 2020-21	97.036	FEMA-4482-DR-CA	-	2,630,424
Subtotal Direct Assistance Listing Number 97.036			-	2,629,070
Hazard Mitigation Grant Program 2018 - PY	97.039	DR4308-PL0001	-	(699)
Subtotal Direct Assistance Listing Number 97.039			-	(699)
Emergency Management Performance Grants:				
Emergency Management Performance Grant-2021	97.042	2021-0015	-	178,842
COVID-19 Emergency Management Performance Grant - ARPA 2021	97.042	2021-0014	-	62,088
Subtotal Assistance Listing Number 97.042			-	240,930

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

Federal Grantor/Pass-Through Grantor/ Program or Cluster Title	Federal Assistance Listing Number	Assistance Listing Number Entity Identifying Number/Grant Number	Passed Through to Subrecipients	2021-2022 Expenditures
2019 Stonegarden Grant	97.067	2019-0035	\$ -	\$ 100,104
COVID-19 Strength PHL Preparedness through LRN Fund	97.067	ELCPHL#08SLO	-	142,473
2020 Homeland Security	97.067	2020-95	-	69,016
2018 Homeland Security	97.067	2018-0054	-	94,794
2018 Homeland Security - PY	97.067	2018-0054	-	(1,896)
2019 Homeland Security	97.067	2019-0035	-	3,109
2020 Homeland Security	97.067	N/A	-	23,436
2020 Homeland Security - PY	97.067	N/A	-	11,538
2019 Homeland Security	97.067	2019-0035	-	82,707
2019 Homeland Security - PY	97.067	2019-0035	-	309
2021 Homeland Security	97.067	2021-0081	-	1,782
2021 Homeland Security	97.067	2021-0081	-	27,600
State Homeland Security Grant 2020	97.067	079-00000 2022-0096	-	15,521
State Homeland Security Grant 2021	97.067	079-00000 2021-0081	-	78,133
Subtotal Assistance Listing Number 97.067			<u>-</u>	<u>648,626</u>
Total Department of Homeland Security			<u>-</u>	<u>3,517,927</u>
Total Expenditures of Federal Awards			<u>\$ 11,816,009</u>	<u>\$ 136,056,787</u>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SAN LUIS OBISPO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022

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 FEDERAL ASSISTANCE LISTING NUMBERS

The program titles and federal assistance listing numbers were obtained from the federal or pass-through grantor.

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.

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.

**COUNTY OF SAN LUIS OBISPO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
JUNE 30, 2022**

NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2022 as follows:

Federal ALN #	Program	SEFA June 30, 2022	FY 21-22 Activity	County Balance June 30, 2022
14.218	Community Development Block Grants/ Entitlement Grants	\$ 3,589,316	\$ (26,077)	\$ 3,563,239
14.239	HOME Investment Partnerships Program	19,289,223	(139,008)	19,150,215

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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

Assistance Listing Number(s)

Name of Federal Program or Cluster

14.218
14.231
21.027

20.106
93.323

Community Development Block Grant
Emergency Solutions Grant
COVID-19 Coronavirus State and Local Fiscal Recovery Funds
Airport Improvement Program
COVID-19 Epidemiology Laboratory Capacity

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

\$ 3,000,000

Auditee qualified as low-risk auditee?

 x yes _____ no

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2022**

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).

**COUNTY OF SAN LUIS OBISPO
SCHEDULES OF THE CALIFORNIA GOVERNOR'S OFFICE OF EMERGENCY SERVICES
AND THE BOARD OF STATE AND COMMUNITY CORRECTIONS GRANT EXPENDITURES
YEAR ENDED JUNE 30, 2022**

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2021	Ended June 30, 2022	As of June 30, 2022	Federal Share	State Share	County Share
2019 Stonegarden 2019-0035						
Personal Services	\$ -	\$ 108,816	\$ 108,816	\$ 108,816	\$ -	\$ -
Operating Expenses	-	70,026	70,026	70,026	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 178,842</u>	<u>\$ 178,842</u>	<u>\$ 178,842</u>	<u>\$ -</u>	<u>\$ -</u>
EMPG ARPA 97.042:						
Personal Services	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Operating Expenses	-	62,088	62,088	62,088	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 62,088</u>	<u>\$ 62,088</u>	<u>\$ 62,088</u>	<u>\$ -</u>	<u>\$ -</u>
Victim Witness, VW20390400						
Victim Witness, VW21400400						
Personal Services	\$ 614,354	\$ 603,111	\$ 1,217,465	\$ 301,434	\$ 165,328	\$ 136,349
Operating Expenses	27,471	46,215	73,686	10,934	32,080	3,202
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 649,326</u>	<u>\$ 1,291,151</u>	<u>\$ 312,368</u>	<u>\$ 197,408</u>	<u>\$ 139,551</u>
CVWD-XV, UV20A30400						
CVWD-XV, UV21A40400						
Personal Services	\$ 225,763	\$ 218,764	\$ 444,527	\$ 109,849	\$ 54,602	\$ 54,313
Operating Expenses	2,505	12,226	14,731	10,952	972	302
Equipment	-	-	-	-	-	-
Totals	<u>\$ 228,268</u>	<u>\$ 230,990</u>	<u>\$ 459,258</u>	<u>\$ 120,801</u>	<u>\$ 55,574</u>	<u>\$ 54,615</u>
ELDER-XV, UV20030400						
ELDER-XV, UV21040400						
Personal Services	\$ 246,782	\$ 215,967	\$ 462,749	\$ 113,813	\$ 54,642	\$ 47,512
Operating Expenses	2,486	5,749	8,236	4,526	932	291
Equipment	-	-	-	-	-	-
Totals	<u>\$ 249,268</u>	<u>\$ 221,716</u>	<u>\$ 470,985</u>	<u>\$ 118,339</u>	<u>\$ 55,574</u>	<u>\$ 47,803</u>



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