

COUNTY OF SAN LUIS OBISPO
SINGLE AUDIT REPORT AND
SUPPLEMENTARY INFORMATION
YEAR ENDED JUNE 30, 2021



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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, 2021, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated January 17, 2022. 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.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County of San Luis Obispo'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 17, 2022



**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 *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, 2021. 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, 2021.

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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. 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, 2021, 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 17, 2022, which contained unmodified opinions on those financial statements. 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 Matter

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.

A handwritten signature in cursive script that reads "CliftonLarsonAllen LLP".

CliftonLarsonAllen LLP

Roseville, California
September 23, 2022

**COUNTY OF SAN LUIS OBISPO
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
U. S. DEPARTMENT OF AGRICULTURE				
Passed through State Dept of Health Care Svcs:				
2019 Women Infant Children Nutrition Program	10.557	15-10074	-	290,608
2019 Women Infant Children Nutrition Program - PY	10.557	15-10074	-	(14,165)
2020 Women Infant Children Nutrition Program	10.557	19-10184	-	922,294
			<u>-</u>	<u>1,198,737</u>
Passed through State Dept of Food and Agriculture:				
ACP Bulk Citrus	10.025	19-0737-038-SF	-	9,354
Glassy-Winged Sharpshooter	10.025	19-0727-023-SF	-	349,991
Asian Citrus Psyllid	10.025	19-0737-024-SF, 20-0709-011-SF	-	202,088
European Grape Vine Moth	10.025	19-0994-027-SF	-	74,385
Light Brown Apple Moth Detection	10.025	20-0270-021-SF	-	5,876
Light Brown Apple Moth Regulatory	10.025	20-0270-042-SF	-	92,552
Phytophthora ramorum (SOD)	10.025	20-0506-010-SF	-	486
Pest Detection Trapping	10.025	20-00169	-	230,941
Subtotal Assistance Listing Number 10.025			<u>-</u>	<u>965,673</u>
Water and Waste Disposal Systems for Rural Communities	10.760	Loan# 3006249	-	55,912
Water and Waste Disposal Systems for Rural Communities	10.760	Loan# 3006249	-	2,785,475
Subtotal Assistance Listing Number 10.760			<u>-</u>	<u>2,841,387</u>
Passed through State Department of Public Health:				
2020 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	16-10157	-	48,740
2020 Suppl'l Nutrition Asst Prog Ed (SNAP-ED) - PY	10.561	16-10157	-	1,353
2021 Suppl'l Nutrition Asst Prog Ed (SNAP-ED)	10.561	19-10347	-	216,010
CalFresh&CalFresh Employment Training	10.561	N/A	-	5,133,054
CalFresh&CalFresh Employment Training - PY	10.561	N/A	-	638
Subtotal Assistance Listing Number 10.561			<u>-</u>	<u>5,399,795</u>
Total U.S. Department of Agriculture			<u>-</u>	<u>10,405,592</u>
U.S. DEPARTMENT OF HOUSING & URBAN DEVELOPMENT				
Direct programs:				
Low Income Hsing Assist Comm Devel. Block Grnts				
2017 Community Devel. Block Grants	14.218	B-17-UC-06-0508	-	220,850
2018 Community Devel. Block Grants	14.218	B-18-UC-06-0508	-	22,742
2019 Community Devel. Block Grants	14.218	B-19-UC-06-0508	466,920	512,919
2020 Community Devel. Block Grants	14.218	B-20-UC-06-0508	1,245,492	1,245,492
Community Development Block Grants - 3rd party	14.218		-	3,589,316
Subtotal Assistance Listing Number 14.218			<u>1,712,412</u>	<u>5,591,319</u>
2018 Home Partnership Investment Program	14.239	M-18-UC-06-0545	307,636	307,636
2020 Home Partnership Investment Program	14.239	M-20-UC-06-0545	-	95,750
Home Partnership Investment Program - 3rd Party	14.239		-	19,289,223
Subtotal Assistance Listing Number 14.239			<u>307,636</u>	<u>19,692,609</u>
Continuum of Care (Homeless Grants)	14.267		1,010,187	1,010,187
Continuum of Care (Homeless Grants) - PY	14.267		-	85,801
Subtotal Assistance Listing Number 14.267			<u>1,010,187</u>	<u>1,095,988</u>
Emergency Solutions Grant Department of Housing and Community Development (HUD)	14.231		581,250	581,250
Emergency Solutions Grant Department of Housing and Community Development (HUD)	14.231		-	29,742
Subtotal Assistance Listing Number 14.231			<u>581,250</u>	<u>610,992</u>
Total U.S. Department of Housing & Urban Develop			<u>3,611,485</u>	<u>26,990,908</u>
U.S. DEPARTMENT OF THE INTERIOR				
Payments in Lieu of Taxes	15.226		-	1,247,407
Passed through California Bureau of Land Management:				
Taylor Grazing Act	15.227	N/A	-	4,007
Payments in Lieu of Taxes	15.659		-	6,572
Total U.S. Department of Interior			<u>-</u>	<u>1,257,986</u>
U.S. DEPARTMENT OF JUSTICE				
Direct programs:				
Bureau of Immigration & Customs Enforcement	16.710		-	24,000
2020 State Criminal Alien Assistance Program	16.606		-	145,553
Federal Asset Forfeiture	16.000		-	31,454

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, 2021**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
2018 Office of Justice Programs JMHCP Project	16.745	2018-MO-BX-0019	-	138,805
DEA Domestic Cannabis Eradication & Suppression	16.111	2020-39	-	38,248
DEA Domestic Cannabis Eradication & Suppression	16.111	2020-39	-	442
Subtotal Assistance Listing Number 16.111			<u>-</u>	<u>38,690</u>
COVID-19 2020 Coronavirus Emergency Supplemental Funding Program	16.034	2020-VD-BX-0776	-	60,162
COVID-19 2021 Coronavirus Emergency Supplemental Funding Program	16.034	BSCC-120-20	-	30,472
Subtotal Assistance Listing Number 16.034			<u>-</u>	<u>90,634</u>
2020 Justice Assistance Grant	16.738	2020-DJ-BX-0495	-	12,658
Mental Health Diversion Program	16.738	BSCC 626-19	-	345,936
Mental Health Diversion Program - PY	16.738	BSCC 626-19	-	(930)
Opioid, Stimulant and Substance Abuse Site-Based	16.738	2020-AR-BX-0126	-	27,417
Subtotal Assistance Listing Number 16.738			<u>-</u>	<u>385,081</u>
Bureau of Justice Assist Adlt Drg Crd Discret	16.585		-	107,144
Bureau of Justice Assist Adlt Drg Crd Discret - PY	16.585		-	38
Office Juvenile Just&Delinq Prev Fam Drug Ct Enhan	16.585		-	220,335
Office Juvenile Just&Delinq Prev Fam Drug Ct Enhan - PY	16.585		-	1
Subtotal Assistance Listing Number 16.585			<u>-</u>	<u>327,518</u>
Passed through California Emergency Mgmt Agency:				
Victim Witness Assistance	16.575	VW19380400	-	117,246
Victim Witness Assistance	16.575	VW20390400	-	397,439
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV19020400	-	60,920
Unserved/Underserved Victim Advocacy (Elder) - PY	16.575	UV19020400	-	(32)
Unserved/Underserved Victim Advocacy (Elder)	16.575	UV20030400	-	78,336
County Victim Services (XC) Program	16.575	XC19020400	83,516	96,912
Unserved/Underserved Victim Advocacy (CVWD)	16.575	UV19A20400	-	56,770
Unserved/Underserved Victim Advocacy (CVWD)	16.575	UV20A30400	-	74,902
Subtotal Assistance Listing Number 16.575			<u>83,516</u>	<u>882,493</u>
Total U.S. Department of Justice			<u>83,516</u>	<u>2,064,228</u>
U.S. DEPARTMENT OF LABOR				
Passed through CA Employment Development Dept:				
Workforce Investment Act-Adult	17.258	K9110060 & AA011038	408,446	408,446
Workforce Investment Act-Youth	17.259	K9110060 & AA011038	346,726	346,726
Workforce Investment Act-Youth - PY	17.259	K9110060 & AA011038	-	(1)
Workforce Innov Act-Disloc Workr&Rapid Resp	17.278	K9110060 & AA011038	447,802	447,802
Workforce Innov Act-Disloc Workr&Rapid Resp - PY	17.278	K9110060 & AA011038	-	1
Subtotal WIOA Cluster			<u>1,202,974</u>	<u>1,202,974</u>
Workforce Innov Act-Disloc Workr	17.277		56,012	56,012
Total U.S. Department of Labor			<u>1,258,986</u>	<u>1,258,986</u>
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	-	(21,633)
Airport Improvement Program (Runway)	20.106	3-06-0028-047-2019	-	513,893
FAA AIP Program (SBP Airport MasterPlan)	20.106	3-06-0228-048-2020	-	739,984
COVID-19 FAA AIP Program	20.106	3-06-0228-050-2020	-	6,586,233
COVID-19 FAA AIP Program - PY	20.106	3-06-0228-050-2020	-	(52,490)
FAA AIP Program Runway (11-29 Rehab)	20.106	3-06-0228-051-2021	-	648,684
Subtotal Assistance Listing Number 20.106			<u>-</u>	<u>8,436,304</u>
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205	HSIPL-5949(168)	-	771,573
Highway Planning and Construction - PY	20.205	HSIPL-5949(168)	-	2,734
Highway Planning and Construction	20.205	HSIPL-5949(167)	-	140,104
Highway Planning and Construction - PY	20.205	HSIPL-5949(167)	-	1,364
Highway Planning and Construction	20.205	HSIPL-5949(169)	-	16,469
Highway Planning and Construction - PY	20.205	HSIPL-5949(169)	-	333
Highway Planning and Construction	20.205	HSIPL-5949(170)	-	182,901
Highway Planning and Construction	20.205	HSIPL-5949(176)	-	133,258
Highway Planning and Construction - PY	20.205	HSIPL-5949(176)	-	91
Highway Planning and Construction	20.205	HSIPL-5949(177)	-	52,092
Highway Planning and Construction - PY	20.205	HSIPL-5949(177)	-	2,724

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, 2021**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Highway Planning and Construction	20.205	CML-5949(171)	-	284,538
Highway Planning and Construction - PY	20.205	CML-5949(178)	-	6,996
Highway Planning and Construction	20.205	CML-5949(178)	-	4,608
Highway Planning and Construction	20.205	BRLS-5949(158)	-	136,512
Highway Planning and Construction	20.205	BRLO-5949(120)	-	4,711
Highway Planning and Construction - PY	20.205	BRLO-5949(120)	-	80,149
Highway Planning and Construction	20.205	BRLO-5949(127)	-	5,972
Highway Planning and Construction	20.205	BRLO 5949(152)	-	145,286
Highway Planning and Construction	20.205	BRLO-5949(156)	-	374,946
Highway Planning and Construction	20.205	BRLO-5949(157)	-	137,302
Highway Planning and Construction	20.205	BRLS-5949(129)	-	10,880
Highway Planning and Construction	20.205	BRLS-5949(131)	-	110,255
Highway Planning and Construction	20.205	BRLS-5949(135)	-	100,883
Highway Planning and Construction	20.205	BRLS-5949(137)	-	225,749
Highway Planning and Construction	20.205	CMFERP16-5949(161)	-	91,783
Highway Planning and Construction - PY	20.205	BRLO-5949(119)BHLO-5949(164)	-	122,775
Highway Planning and Construction	20.205	BRLO-5949(119)BHLO-5949(164)	-	12,027
Highway Planning and Construction	20.205	BRLO-5949(164)BHLO-5949(179)	-	35,095
Highway Planning and Construction	20.205	BRLO-5949(120)BHLO-5949(180)	-	47,124
Highway Planning and Construction	20.205	BPMP1-5949(151)	-	59,474
Highway Planning and Construction - PY	20.205	BPMP1-5949(151)	-	(11,721)
Highway Planning and Construction	20.205	BPMP1-5949(162)	-	4,752
Highway Planning and Construction	20.205	ER-32L0(110)	-	102,182
Federal Transportation Improvement Program	20.205	RPSTPLE - 5949(140)	-	33,674
Federal Transportation Improvement Program - PY	20.205	RPSTPLE - 5949(140)	-	1
Subtotal Assistance Listing Number 20.205			-	3,429,596
Office Of Traffic Safety	20.600	DD21002	-	64,677
2020 Office Of Traffic Safety-Ped&Bicycle	20.600	PS20032	-	36,260
2020 Office Of Traffic Safety-Ped&Bicycle - PY	20.600	PS20032	-	(4,160)
2021 Office Of Traffic Safety-Ped&Bicycle	20.600	PS21032	1,406	101,701
2020 Office Of Traffic Safety-ChildPassenger	20.616	OP19015	-	9,040
2020 Office Of Traffic Safety-ChildPassenger - PY	20.616	OP19015	-	(639)
2021 Office Of Traffic Safety-ChildPassenger	20.616	OP20021	-	44,787
Subtotal Highway Safety Cluster			1,406	251,666
Total U.S. Department of Transportation			1,406	12,117,566
U.S. DEPARTMENT OF TREASURY Passed through Department of Finance				
Emergency Rental Assistance Program	21.023		-	126,261
COVID-19 Coronavirus Relief Fund	21.019		-	28,269,109
Total U.S. Department of Treasury			-	28,395,370
INSTITUTE OF MUSEUM AND LIBRARY SERVICES Direct Programs:				
Library Services & Technology Act	45.310		-	12,000
Total Institute of Museum and Library Services			-	12,000
U.S. DEPARTMENT OF HEALTH & HUMAN SERVICES Direct programs:				
SAMHSA CATS learning	93.243	6H79SM080609-01M002	-	358,269
SAMHSA CATS learning	93.243	6H79SM080609-01M002	-	2,781
SAMHSA CATS learning - PY	93.243	6H79SM080609-01M002	-	7,523
MAT Access Points Telehealth	93.243		-	50,000
San Luis Obispo Sober Truth on Preventing Underage Drinking	93.243	1H79SP081161-01	-	37,986
MAT Access Points	93.243		-	87,922
Subtotal Assistance Listing Number 93.243			-	544,481
Drug Free Community 101 Friday Night Live	93.276		-	33,503
State Opioid Response Grant	93.788	18-95362	-	14,104
DUI MAT 2.0 Integration/Outreach	93.788	1H79TI083285-01	-	16,015
DUI MAT Intergation/Outreach	93.788		-	59,190
Subtotal Assistance Listing Number 93.788			-	89,309
Target Case Management (TCM)	93.779		-	46,382
Mental Health Services Block Grant (MHBG)	93.958	SM082588-01	-	387,951
Mental Health Services Block Grant (MHBG) - PY	93.958	SM082588-01	-	(1)

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, 2021**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Mental Health Services Block Grant (MHBG)	93.958	SM082588-01	-	171,186
Mental Health Services Block Grant (MHBG) FY2020	93.958	SM082588-01	-	54,518
Subtotal Assistance Listing Number 93.958			-	613,654
Passed through Department of Public Health				
COVID Crisis Response	93.354		-	54,681
COVID Crisis Response	93.354		-	9,720
COVID Crisis Response	93.354		-	134,722
Subtotal Assistance Listing Number 93.354			-	199,123
Passed through Department of Public Health				
COVID-19 ELC CARES 2020 Emerging Issues Project	93.323	0187-4480	-	191,410
COVID-10 ELC Enhancing Detection Funding	93.323	COVID-19ELC40	-	846,574
COVID-19 ELC Enhancing Detection Expansion Funding	93.323	COVID-19ELC98	-	158,496
Subtotal Assistance Listing Number 93.323			-	1,196,480
Passed through State Dept of Alcohol&Drug Progrms:				
Substance Abuse Prev&Trtmt Bick-Discret	93.959	18-95272	-	951,631
Substance Abuse Prev&Trtmt Bick-Discret - PY	93.959	18-95272	-	(13,379)
Substance Abuse Prev&Trtmt Bick-Fri Night/Club	93.959	18-95272	-	30,000
Substance Abuse Prev&Trtmt Bick-PrevSet-aside	93.959	18-95272	-	213,433
Substance Abuse Prev&Trtmt Bick-Adol & Youth	93.959	18-95272	-	158,013
Substance Abuse Prev&Trtmt Bick-Adol & Youth - PY	93.959	18-95272	-	(11,407)
Substance Abuse Prev&Trtmt Bick-Perinatal	93.959	18-95272	-	53,608
Substance Abuse Prev&Trtmt Bick-Perinatal - PY	93.959	18-95272	-	(7,617)
Subtotal Assistance Listing Number 93.959			-	1,374,282
Passed through State Dept of Child Support Svcs:				
Child Support Enforcement:				
Child Support Admin & EDP	93.563	N/A	-	2,680,729
Passed Through CA Family Health Council:				
2020 Title X	93.217	88000-5320-71219-20-21	-	256,093
2020 Title X - PY	93.217	88000-5320-71219-20-21	-	(2,388)
2021 Title X	93.217	N/A	3,491	69,441
Subtotal Assistance Listing Number 93.217			3,491	323,146
Health Resources Services Admin HPP	93.074	17-10191	-	158,269
Health Resources Services Admin HPP - PY	93.074	17-10191	-	770
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP)	93.074	17-10191	-	170,773
CDC-BASE PH EMERGENCY PREPAREDNESS (PHEP) - PY	93.074	17-10191	-	(11,780)
CDC Base PH Emergency Preparedness	93.074	17-10191	-	288,786
CDC Base PH Emergency Preparedness - PY	93.074	17-10191	-	17,254
Subtotal Assistance Listing Number 93.074			-	624,072
TB Control branch/Real Time Allotment	93.116	2040R-TA00 & 1 NU52PS910219	-	47,621
TB Control branch/Real Time Allotment - PY	93.116	2040R-TA00 & 1 NU52PS910219	-	338
Subtotal Assistance Listing Number 93.116			-	47,959
Maternal Child Health - Title V	93.994	202040	-	121,962
Passed through State Department of Health Care Services:				
Local Dental Pilot Project (LDPP)	93.778	16-93575	138,478	376,547
Local Dental Pilot Project (LDPP) - PY	93.778	16-93575	-	1,183
Medi-Cal Admin (MAA)	93.778	17-9024	-	126,111
Medi-Cal Admin (MAA) - PY	93.778	17-9024	-	(10)
First Five Medi-Cal (CBMAA)	93.778	20-10019	38,597	38,597
School Based Medi-Cal Administration	93.778	17-94052	544,566	544,566
Maternal Child Health - Title XIX	93.778	202040	-	1,098,183
Maternal Child Health - Title XIX - PY	93.778	202040	-	899
Targeted Case Management	93.778	40-19EVRGRN	-	147,505
Targeted Case Management - PY	93.778	40-19EVRGRN	-	64,367
CA Childrens Services Title XIX	93.778	20-02	27,945	372,269
CA Childrens Services Title XIX - PY	93.778	20-02	-	760
Child Health and Disability Prevention (CHDP)	93.778	20-02	-	114,809
Child Health and Disability Prevention (CHDP)-PY	93.778	20-02	-	73,450
Health Care for Fostercare (HCPCFC)	93.778	20-03	-	138,498
Health Care for Fostercare (HCPCFC) - PY	93.778	20-03	-	(23,988)
Health Care for Fostercare (PMMO)	93.778	20-03	-	30,339
Health Care for Fostercare (PMMO) - PY	93.778	20-03	-	(7,364)
Health Care for Fostercare (Caseload Relief)	93.778	20-03	-	66,436
Childhood Lead Prevention Program	93.778	20-10545	-	89,286
IHSS, Public Authority & Medi-Cal	93.778	N/A	-	7,624,286
IHSS, Public Authority & Medi-Cal - PY	93.778	N/A	-	(201,990)
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA)	93.778	20-10019	-	397,739

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, 2021**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
COUNTY MEDI-CAL ADMIN ACTIVITIES (CBMAA) - PY	93.778	20-10019	-	75,196
Medi-Cal Administrative Activities	93.778	09-86011-A01	-	114,000
Subtotal Medicaid Cluster			<u>749,586</u>	<u>11,261,674</u>
Passed through State Dept of Social Services:				
KinGap -Kingship Guardian Assistance Program	93.090	N/A	-	431,170
KinGAP IV-E Admin	93.090	N/A	-	1,878
KinGAP IV-E - PY	93.090	N/A	-	(1)
Subtotal Assistance Listing Number 93.090			<u>-</u>	<u>433,047</u>
Promoting Safe and Stable Families	93.556	N/A	-	131,880
Promoting Safe and Stable Families - PY	93.556	N/A	-	(6,286)
Subtotal Assistance Listing Number 93.556			<u>-</u>	<u>125,594</u>
Temporary Assistance for Needy Families:				
Assistance : CALWORKS	93.558	N/A	-	2,574,419
Administration: CalWORKS, SAWS-CalWIN, TANF	93.558	N/A	-	11,437,183
CALWORKS HOME VISITING INITIATIVE (HVI)	93.558	CFL 18/19-51	-	144,833
Administration: CalWORKS,SAWS-CalWIN,TANF - PY	93.558	N/A	-	(651,788)
Subtotal Assistance Listing Number 93.558			<u>-</u>	<u>13,504,647</u>
Foster Care - Title IV-E:				
Administration: Probation-Title IV E	93.658	N/A	-	160,326
Child Welfare Services - Title IV E	93.658	N/A	-	3,920,065
Child Welfare Services - Title IV E - PY	93.658	N/A	-	303,172
Foster Care Assistance	93.658	N/A	-	2,084,455
Subtotal Assistance Listing Number 93.658			<u>-</u>	<u>6,468,018</u>
Child Welfare Services Title IV-B	93.645	N/A	-	161,124
Child Welfare Services Title IV-B - PY	93.645	N/A	-	10
Subtotal Assistance Listing Number 93.645			<u>-</u>	<u>161,134</u>
Adoption Assistance	93.659	N/A	-	795,126
Adoption Assistance - PY	93.659	N/A	-	(61)
Assistance: Adoption	93.659	N/A	-	4,888,694
Subtotal Assistance Listing Number 93.659			<u>-</u>	<u>5,683,759</u>
Child Welfare Service - Title XX	93.667	N/A	-	351,408
Foster Care Assitance - Title XX	93.667	N/A	-	137,263
Subtotal Assistance Listing Number 93.667			<u>-</u>	<u>488,671</u>
Independent Living Program	93.674	N/A	-	81,407
Independent Living Program - PY	93.674	N/A	-	702
Subtotal Assistance Listing Number 93.674			<u>-</u>	<u>82,109</u>
CA Childrens Services and TLIP Title XXI	93.767	20-02	-	68,128
Passed through State Department of Health Care Services:				
Immunization Local Assistance Grant	93.268	17-10346, A01&A02	-	66,565
Passed through State Department of Mental Health:				
Mntl Hlth-McKinney Assist in Transitrn from Hmeless	93.150	N/A	-	49,092
Mntl Hlth-McKinney Assist in Transitrn from Hmeless - PY	93.150	N/A	-	(1,476)
Subtotal Assistance Listing Number 93.150			<u>-</u>	<u>47,616</u>
Total U.S Department of Health & Human Services			<u>753,077</u>	<u>46,286,044</u>
DEPARTMENT OF HOMELAND SECURITY				
Direct Programs:				
Hazard Mitigation Grant	97.039	FEMA-1952-DR-CA	-	607,661
Hazard Mitigation Grant - PY	97.039	FEMA-1952-DR-CA	-	698,434
SLO COUNTY HAZARD MITIGATION PLANNING/MAPPING - PY	97.039	5GA18235	-	94,976
Hazard Mitigation Grant Program 2018	97.039	DR4308-PL0001	-	30,106
Hazard Mitigation Grant Program 2018 - PY	97.039	DR4308-PL0001	-	(30,106)
Subtotal CFDA 97.039			<u>-</u>	<u>1,401,071</u>
Disaster Grants - Public Assistance - PY	97.036	FEMA-4301, 05, 08-DR-CA	-	141,687
Disaster Grants - Public Assistance	97.036	FEMA-4301, 05, 08-DR-CA	-	30,800
Disaster Grants - Public Assistance - PY	97.036	FEMA-4301, 05, 08-DR-CA	-	61,601
Disaster Grants - Public Assistance	97.036	FEMA-4301, 05, 08-DR-CA	-	83,486
Disaster Grants - Public Assistance	97.036	FEMA-4301, 05, 08-DR-CA	-	78,575
Disaster Grants - Public Assistance - PY	97.036	FEMA-4301, 05, 08-DR-CA	-	22,166

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, 2021**

FEDERAL GRANTOR/PASS THROUGH GRANTOR/ PROGRAM OR CLUSTER TITLE	FEDERAL ASSISTANCE LISTING NUMBER	PASS-THROUGH ENTITY IDENTIFYING NUMBER/GRANT NUMBER	PASSED THROUGH TO SUBRECIPIENTS	FEDERAL EXPENDITURES
Passed through CA Emergency Management Agency:				
Public Assistance - Disaster Grants - PY	97.036	PA-09-CA-4482-PW-00049(0)	-	2,280,576
Public Assistance - Disaster Grants	97.036	PA-09-CA-4482-PW-00449(0)	-	1,516,786
Subtotal Assistance Listing Number 97.036			-	4,215,677
Emergency Management Performance Grant-S 2020	97.042	2020-0019	-	96,401
2019 Emergency Management Performance - PY	97.042	2019-003	-	30,247
Emergency Management Performance Grant 2020	97.042	2020-006	-	181,416
Subtotal Assistance Listing Number 97.042			-	308,064
2019 Homeland Security Grant	97.067	2019-0035	-	118,450
2018 Homeland Security Grant	97.067	2018-0054	-	89,205
2018 Homeland Security Grant - PY	97.067	2018-0054	-	(7,143)
2018 Homeland Security	97.067	2018-0054	-	58,739
2018 Homeland Security	97.067	2018-0054	-	1,022
2020 Homeland Security	97.067	2020-0019	-	100,000
2019 Homeland Security	97.067	2019-0035	-	79,057
2019 Homeland Security - PY	97.067	2019-0035	-	(37,061)
2019 Homeland Security	97.067	2019-0035	-	628
2020 Homeland Security	97.067	2020-0019	-	2,944
State Homeland Security Grant 2020 - PY	97.067	079-00000 2020-0095	-	167,054
Subtotal Assistance Listing Number 97.067			-	572,895
Total Department of Homeland Security			-	6,497,707
TOTAL EXPENDITURES OF FEDERAL AWARDS			\$ 5,708,470	\$ 135,286,387

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SAN LUIS OBISPO
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2021**

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. When no federal assistance listing number had been assigned to a program, the two-digit federal agency identifier and the federal contract number were used. When there was no federal contract number, the two-digit federal agency identifier and the word "unknown" were used.

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
YEAR ENDED JUNE 30, 2021**

NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENTS

Outstanding federally-funded program loans, with continuing compliance requirements, carried balances as of June 30, 2021 as follows:

Federal CFDA #	Program	SEFA June 30, 2021	FY 20-21 Activity	County Balance June 30, 2021
14.218	Community Development Block Grants/Entitlement Grants	\$ 3,589,316	\$ (61,605)	\$ 3,527,711
14.239	HOME Investment Partnerships Program	19,289,223	(97,247)	19,191,976

**COUNTY OF SAN LUIS OBISPO
SUMMARY SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2021**

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
20.106	Airport Improvement Program
21.019	COVID-19 Coronavirus Relief Fund
93.658	Foster Care Title IV-E
93.778	Medi-Cal
97.036	Disaster Grants – Public 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, 2021**

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, 2021**

Program	Expenditures Claimed			Share of Expenditures		
	For the Period	For the Year	Cumulative	Current Year		
	Through June 30, 2020	Ended June 30, 2021	As of June 30, 2021	Federal Share	State Share	County Share
2018 Stonegarden 2018-0054						
Personal services	\$ 91,992	\$ 74,832	\$ 166,824	\$ 74,832	\$ -	\$ -
Operating expenses	10,400	6,036	16,518	6,036	-	-
Equipment	9,403	8,337	17,740	8,337	-	-
Totals	<u>\$ 111,795</u>	<u>\$ 89,205</u>	<u>\$ 201,082</u>	<u>\$ 89,205</u>	<u>\$ -</u>	<u>\$ -</u>
2019 Stonegarden 2019-0035						
Personal services	\$ -	\$ 107,865	\$ 107,865	\$ 107,865	\$ -	\$ -
Operating expenses	-	10,585	10,585	10,585	-	-
Equipment	-	-	-	-	-	-
Totals	<u>\$ -</u>	<u>\$ 118,450</u>	<u>\$ 118,450</u>	<u>\$ 118,450</u>	<u>\$ -</u>	<u>\$ -</u>
2020 Stonegarden 2020						
Personal services	\$ -	\$ 814	\$ 814	\$ 814	\$ -	\$ -
Operating expenses	-	16,897	17,122	16,897	-	-
Equipment	-	12,535	12,535	12,535	-	-
Totals	<u>\$ -</u>	<u>\$ 30,247</u>	<u>\$ 30,472</u>	<u>\$ 30,247</u>	<u>\$ -</u>	<u>\$ -</u>



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