

**COUNTY OF SHASTA  
SINGLE AUDIT REPORT  
YEAR ENDED JUNE 30, 2021**



WEALTH ADVISORY | OUTSOURCING  
AUDIT, TAX, AND CONSULTING

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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 Shasta  
Redding, 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 Shasta (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 February 28, 2022. Our report includes a reference to other auditors who audited the the financial statements of the Children and Families First Commission (Commission), as described in our report on the County of Shasta's financial statements. This report does not include the results of the other auditors' testing of internal control 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 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 may exist that have not been identified.

**Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the County’s financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the 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  
April 15, 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 Shasta  
Redding, California

**Report on Compliance for Each Major Federal Program**

We have audited the County of Shasta'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, 2021. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

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

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of Title 2 *U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (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. 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 have issued our report thereon dated February 28, 2022, that contained an unmodified opinion on those financial statements. We did not audit the financial statements of the Children and Families First Commission (Commission), which represents 100% of the assets, net position, and revenue of the County's discretely presented component unit. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Commission, is based solely on the report of the 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 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 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**

*Other Information*

The supplementary schedules of the Department of Community Services and Development 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 15, 2022

**COUNTY OF SHASTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures Passed Through to Subrecipients
<b><u>U.S. Department of Agriculture</u></b>				
Passed through State Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care				
		AP21PPQF0000C001		
Glassy-Winged Sharpshooter-GWSS	10.025	AP20PPQF0000C001	\$ 73,463	\$ -
		AP20PPQF0000C540		
Light Brown Apple Moth Program (LBAM)	10.025	AP19PPQF0000C546	7,591	-
		AP19PPQF0000C393		
Asian Defoliating Moth	10.025	AP20PPQF0000C457	13,399	-
		AP19PPQF0000C448		
Phytophthora Ramorum (Sudden Oak Death)	10.025	AP20PPQF0000C550	1,879	-
		AP19PPQF0000C447		
Integrated Pest Control/Exotic Fruit Fly	10.025	AP21PPQF0000C061	35,861	-
European Grapevine Moth (EGVM)	10.025	AP20PPQF0000C368	10,781	-
Subtotal Assistance Listing Number 10.025			142,974	-
Passed through State Department of Education:				
School Breakfast Program				
	10.553		15,560	-
National School Lunch Program				
	10.555		30,569	-
Total Child Nutrition Cluster			46,129	-
Passed through State Department of Public Health:				
Special Supplemental Nutrition Program for Women, Infants, and Children - Administrative				
	10.557		2,035,439	-
Passed through State Department of Health Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
California Nutrition Network	10.561		152,733	-
Passed through State Department of Social Services:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program				
CalFresh Admin, Employment and Training	10.561		6,718,993	-
Total SNAP Cluster			6,871,726	-
Passed through the State of California:				
Schools and Roads - Grants to States				
	10.665		664,947	-
Secure Rural Schools Act, Title III				
	10.665		56,656	-
			721,603	-
Total U.S. Department of Agriculture			\$ 9,817,871	\$ -
<b><u>U.S. Department of Housing and Urban Development</u></b>				
Direct Programs:				
Section 8 Housing Choice Vouchers				
	14.871		\$ 4,216,319	\$ -
COVID-19 Section 8 Housing Choice Vouchers				
	14.871		252,586	-
Mainstream5				
	14.879		35,586	-
Total - Section 8 Housing Choice Voucher Cluster			4,504,491	-
Homeless Management Information Systems Technical Assistance				
	14.261		27,605	-
Family Self-Sufficiency Program				
	14.896		34,748	-
Family Self-Sufficiency Program				
	14.896		31,394	-
Subtotal Assistance Listing Number 14.896			66,142	-
Continuum of Care Program				
	14.267		135,078	-
Passed through the State Department of Housing and Community Development:				
Community Development Block Grant/State's Program				
	14.228		45,282	-
CDBG - Outstanding Loans				
	14.228		2,573,797	-
Total - CDBG Cluster			2,619,079	-
State Emergency Solutions Grant				
	14.231	19-ESG-13141	119,899	9,130
HOME Investment Partnerships Program				
	14.239		246,047	-
HOME Investment Partnerships Program - Outstanding Loans				
	14.239		3,056,315	-
Subtotal Assistance Listing Number 14.239			3,302,362	-
Total U.S. Department of Housing and Urban Development			\$ 10,774,656	\$ 9,130

See accompanying Notes to Schedule of Expenditures of Federal Awards.



**COUNTY OF SHASTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures Passed Through to Subrecipients
<b><u>U.S. Department of Justice</u></b>				
Direct Programs:				
Equitable Sharing Agreement - Asset Forfeiture	16.922		\$ 4,090	\$ -
Bulletproof Vest Partnership	16.607		973	-
Edward Byrne Memorial Justice Assistance Grant Program Local Law Enforcement Block Grant	16.738		70,444	-
Domestic Cannabis Eradication Suppression (DCESP) 21	16.738		30,010	-
Domestic Cannabis Eradication Suppression (DCESP) 20	16.738		19,823	-
Passed through Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		142,403	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	BSCC607-17	19,240	-
Subtotal Assistance Listing Number 16.738			281,920	-
Passed through California Emergency Management Agency:				
Crime Victim Assistance				
County Victim Services Program XC	16.575	XC20 03 0450	153,669	-
Victim Witness Assistance Program VOCA	16.575	VW20 39 0450	513,779	-
Subtotal Assistance Listing Number 16.575			667,448	-
Total U.S. Department of Justice			\$ 954,431	\$ -
<b><u>U.S. Department of Transportation</u></b>				
Direct Programs:				
Airport Improvement Program	20.106		\$ 36,403	\$ -
Passed through State Department of Transportation:				
Highway Planning and Construction	20.205		641,734	-
Total Highway Planning and Construction Cluster			641,734	-
Passed through State Department of Transportation:				
Formula Grants for Other Than Urbanized Areas	20.509		1,086,856	-
Passed through State Office of Traffic Safety:				
Alcohol Impaired Driving Countermeasures Incentive Grant I Drive Safe and Sober Education Program	20.616		203,736	-
Total U.S. Department of Transportation			\$ 1,968,729	\$ -
<b><u>U.S. Department of Treasury</u></b>				
Passed Through California State Controller's Office Federal Emergency Management Agency (FEMA) COVID-19 Coronavirus Relief Fund				
	21.019		\$ 18,153,328	\$ 4,439,830
Total U.S. Department of Treasury			\$ 18,153,328	\$ 4,439,830
<b><u>U.S. Environmental Protection Agency</u></b>				
Passed through Air Pollution Control Officers Association: Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act				
	66.034		\$ 7,100	\$ -
Total U.S. Environmental Protection Agency			\$ 7,100	\$ -
<b><u>U.S. Department of Education</u></b>				
Passed through State Department of Rehabilitation: Rehabilitation Services-Vocational Rehabilitation Grants to States				
	84.126		\$ 220,000	\$ -
Total U.S. Department of Education			\$ 220,000	\$ -
<b><u>U.S. Elections Administration Commission</u></b>				
Passed through California Secretary of State: Help America Vote Act of 2002				
	90.401		\$ 27,995	\$ -
HAVA Election Security Grant	90.404		389,863	-
Total U.S. Department of Education			\$ 417,858	\$ -

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SHASTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures Passed Through to Subrecipients
<b>U.S. Department of Health and Human Services</b>				
Passed through State Department of Health Care Services:				
Block Grants for Prevention & Treatment of Substance Abuse	93.959	17-94162	\$ 1,356,731	\$ -
Projects for Assistance in Transition from Homelessness	93.150		65,359	-
Childhood Lead Poisoning Prevention Projects	93.197		5,318	-
Childhood Lead Poisoning Prevention Projects	93.197	51702	2,329	-
Childhood Lead Poisoning Prevention Projects	93.197	51703	41,647	-
Subtotal Assistance Listing Number 93.197			49,294	-
Immunization Grants	93.268		113,924	-
Tuberculosis Real-Time Allotment	93.116		11,464	-
HIV / AIDS Surveillance	93.944		6,539	-
Centers for Disease Control and Prevention (HPP & PHEP)				
Bioterrorism Preparedness	93.074	14-10544	459,868	-
ELC Enhancing Detection	93.323		705,772	-
COVID-19 Crisis Response Funding	93.354		306,430	-
Provider Relief Fund Cares Act	93.498		8,864	-
National Bioterrorism Hospital Preparedness Program			125,586	-
COVID-19 Supplemental	93.889			
Block Grants for Community Mental Health Services	93.958		410,162	-
Medical Assistance Program:				
Psychotropic Medication Monitoring and Oversight (PMM&O)	93.778		52,057	-
Children's Medical Services	93.778		403,705	-
Child Health and Disability Program (CHDP)	93.778		389,157	-
Medi-Cal Administrative Activities (MAA)	93.778		1,900,224	-
Targeted Case Management (TCM)	93.778	95922	47,648	-
Health Care and Other Facilities	93.778			
Medi-Cal Administrative Activities (MAA)	93.778	95918	343,868	-
Passed through State Department of Social Services:				
Medical Assistance Program Administration	93.778		8,747,908	-
IHSS Public Authority	93.778		198,578	-
Total - Medical Assistance Program Cluster			12,083,145	-
Preventive Health And Health Services Block Grant:				
Maternal and Child Health Services Block Grant to the States	93.994	53107	110,426	-
Maternal and Child Health Services Block Grant to the States	93.994	53112	2,940	-
Maternal and Child Health Services Block Grant to the States	93.994	53117	78,583	-
Maternal and Child Health Services Block Grant to the States	93.994	53118	119,247	-
Maternal and Child Health Services Block Grant to the States	93.994	53128	758,661	-
Subtotal Assistance Listing Number 93.994			1,069,857	-
Kin-Gap IVE	93.090		17,042	-
Kinship Guardian Assistance Payments	93.090		545,962	-
Subtotal Assistance Listing Number 93.090			563,004	-
CalWORKS Assistance / ARC	93.558		2,774,863	-
CalWORKS, Child Welfare Services TANF	93.558		10,885,228	-
Total - TANF Cluster			13,660,091	-
Commercially Sexually Exploited Children	93.598		30,635	-
Foster Care - Title IV-E:				
CWS - Title IV-E, Foster Care, State Automated Child Welfare Information System, Non-CWS Programs, Licensing	93.658		3,525,597	-
Foster Care - Title IV-E - AFDC Foster Care, Wraparound				
Foster Care Placement	93.658		3,550,842	-
Foster Care - Title IV-E (Probation)	93.658		83,891	-
Subtotal Assistance Listing Number 93.658			7,160,330	-
Promoting Safe and Stable Families (PSSF)	93.556		154,474	-
Child Welfare Services State Grants	93.645		976,345	-
Community Based Child Abuse Prevention	93.590		28,594	-
Adoption Assistance	93.659		10,547,633	-

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SHASTA  
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

Federal Grantor/Pass-through Grantor/Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number	Federal Expenditures	Expenditures Passed Through to Subrecipients
Social Services Block Grant				
Child Welfare Services (CWS) Title XX - Calworks Single Title XX	93.667		546,484	-
Foster Care Assistance Title XX	93.667		353,515	-
Subtotal Assistance Listing Number 93.667			899,999	-
Chafee Foster Care Independence Program	93.674		51,642	-
Passed through State Department of Child Support Services:				
Child Support Enforcement	93.563		4,437,293	-
Passed through State Department of Community Services and Development:				
Community Services Block Grant	93.569	20F-3044	136,557	-
Community Services Block Grant Discretionary	93.569	20F-3044	32,000	-
COVID-19 Community Services Block Grant	93.569	20F-3683	8,101	-
Community Services Block Grant Disaster Relief	93.569	20F-3503	18,345	-
Community Services Block Grant	93.569	21F-4044	103,302	-
Community Services Block Grant	93.569	21F-4445	2,584	-
Subtotal Assistance Listing Number 93.569			300,889	-
Total U.S. Department of Health and Human Services			<b>\$ 55,583,924</b>	<b>\$ -</b>
<b>Executive Office of the President</b>				
Passed through Central Valley California HIDTA				
High Intensity Drug Trafficking Areas Program	95.001		\$ 10,412	\$ -
Total Executive Office of the President			<b>\$ 10,412</b>	<b>\$ -</b>
<b>U.S. Department of Homeland Security</b>				
Direct Programs:				
Emergency Food and Shelter National Board Program	97.024	PHASE 37	\$ 1,858	\$ -
Passed through California Division of Boating and Waterways				
Boating Safety Financial Assistance	97.012		7,745	-
Passed through California Emergency Management Agency:				
Disaster Grants - Public Assistance	97.036		1,283,070	-
Emergency Management Performance Grants	97.042		160,970	-
Emergency Management Performance Grants - Supplemental	97.042		52,205	-
Subtotal Assistance Listing Number 97.042			213,175	-
Homeland Security Grant	97.067	2018-0083	5,796	-
Homeland Security Grant	97.067	2019-0035	8,197	-
Homeland Security Grant	97.067	2020-0095	15,349	-
Homeland Security Grant 2019	97.067		3,831	-
Homeland Security Grant 2018	97.067		11,630	-
Subtotal Assistance Listing Number 97.067			44,803	-
Passed through California Office of Homeland Security:				
State Homeland Security Program - SHSP (FY 2019)	97.073		66,687	-
State Homeland Security Program - SHSP (FY 2018)	97.073		228	-
Subtotal Assistance Listing Number 97.073			66,915	-
Total U.S. Department of Homeland Security			<b>\$ 1,617,566</b>	<b>\$ -</b>
Total Expenditures of Federal Awards			<b>\$ 99,525,875</b>	<b>\$ 4,448,960</b>

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SHASTA**  
**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 presents the activity of all federal awards programs of the County of Shasta (County) for the year ended June 30, 2021. The County of Shasta's reporting entity is defined in Note 1 to the County's basic financial statements. All federal awards received directly from federal agencies as well as federal awards passed through other government agencies are included in the schedule.

**NOTE 2 BASIS OF ACCOUNTING**

The information in this schedule is presented in accordance with the 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).

Expenditures reported on the schedule are reported on the modified accrual basis of accounting. 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. Therefore, some amounts presented in the schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

**NOTE 3 FEDERAL ASSISTANCE LISTING NUMBERS**

The program titles and Assistance Listing numbers were obtained from the federal or pass-through grantor. When no 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 percent 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.

**COUNTY OF SHASTA  
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

**NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENT**

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

Federal Assistance Listing Number	Program Title	SEFA June 30, 2021	FY 20/21 Paydowns	County Balance June 30, 2021
14.228	Community Development Block Grants	\$ 2,573,797	\$ 25,580	\$ 2,548,217
14.239	HOME Investment Partnerships Program	\$ 3,056,315	\$ 69,160	\$ 2,987,155

**NOTE 7 OTHER LOANS**

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

Federal Assistance Listing Number	Program Title	Amount Outstanding	
		July 1, 2020	June 30, 2021
10.760	Water and Waste Disposal Systems for Rural Communities	\$ 629,800	\$ 609,700
66.468	Capitalization Grants for Drinking Water State Revolving Funds	\$ 2,840,450	\$ 2,768,971
81.041	State Energy Program	\$ 238,760	\$ 170,832

**COUNTY OF SHASTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS  
YEAR ENDED JUNE 30, 2021**

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**Section I – Summary of Auditors’ Results**

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**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**

<b>Assistance Listing Number(s)</b>	<b>Name of Federal Program or Cluster</b>
10.561	Supplemental Nutrition Assistance Program Cluster
21.019	COVID-19 Coronavirus Relief Fund
93.558	Temporary Assistance for Needy Families Cluster
93.658	Foster Care Title IV-E

Dollar threshold used to distinguish between Type A and Type B programs: \$   2,985,776  

Auditee qualified as low-risk auditee?   x   yes      \_\_\_\_\_ no

**COUNTY OF SHASTA  
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)  
YEAR ENDED JUNE 30, 2021**

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***Section II – Financial Statement Findings***

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

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***Section III – Findings and Questioned Costs – Major Federal Programs***

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

**COUNTY OF SHASTA  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)  
YEAR ENDED JUNE 30, 2021**

**CSD Contract No. 20F-3044 (CSBG - \$136,557)  
For the Period January 1, 2020 through December 31, 2020**

	January 1, 2020 through June 30, 2020	July 1, 2020 through December 31, 2020	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue	\$ 172,192	\$ 136,557	\$ 308,749	\$ 308,749
Total Revenue	<u>\$ 172,192</u>	<u>\$ 136,557</u>	<u>\$ 308,749</u>	<u>\$ 308,749</u>
<u>Expenditures</u>				
Administration:				
Salaries and wages	\$ 23,704	\$ 18,394	\$ 42,098	\$ 42,098
Fringe benefits	11,549	11,500	23,049	23,049
Operating expenses	97,213	50,937	148,150	148,150
Subcontractor services	6,488	22,387	28,875	28,875
Subtotal Administrative Costs	<u>138,954</u>	<u>103,218</u>	<u>242,172</u>	<u>242,172</u>
Program Costs:				
Salaries and wages	14,384	14,319	28,703	28,703
Fringe benefits	9,435	9,881	19,316	19,316
Operating expenses	9,419	9,139	18,558	18,558
Subtotal Program Costs	<u>33,238</u>	<u>33,339</u>	<u>66,577</u>	<u>66,577</u>
Total Costs	<u>172,192</u>	<u>136,557</u>	<u>308,749</u>	<u>308,749</u>
Revenue over (under) costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>



**COUNTY OF SHASTA  
 SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
 COMMUNITY SERVICES AND DEVELOPMENT  
 STATEMENT OF REVENUES AND EXPENDITURES  
 (UNAUDITED)  
 YEAR ENDED JUNE 30, 2021**

**CSD Contract No. 20F-3044 (CSBG - \$32,000)  
 For the Period January 1, 2020 through May 31, 2021**

	January 1, 2020 through June 30, 2020	July 1, 2020 through May 31, 2021	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue	\$ -	\$ 32,000	\$ 32,000	\$ 32,000
Total Revenue	<u>\$ -</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>	<u>\$ 32,000</u>
<u>Expenditures</u>				
Administration:				
Operating expenses	\$ -	\$ 3,100	\$ 3,100	\$ 3,100
Subtotal Administrative Costs	<u>-</u>	<u>3,100</u>	<u>3,100</u>	<u>3,100</u>
Program Costs:				
Salaries and wages	-	17,832	17,832	17,832
Fringe benefits	-	11,068	11,068	11,068
Subtotal Program Costs	<u>-</u>	<u>28,900</u>	<u>28,900</u>	<u>28,900</u>
Total Costs	<u>-</u>	<u>32,000</u>	<u>32,000</u>	<u>32,000</u>
Revenue over (under) costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF SHASTA  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)  
YEAR ENDED JUNE 30, 2021**

**CSD Contract No. 20F-3683 (CSBG - \$8,101)  
For the Period January 1, 2020 through May 31, 2022**

	January 1, 2020 through June 30, 2021	July 1, 2020 through May 31, 2022	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue	\$ 104,681	\$ -	\$ 104,681	\$ 32,000
Total Revenue	<u>\$ 104,681</u>	<u>\$ -</u>	<u>\$ 104,681</u>	<u>\$ 32,000</u>
<u>Expenditures</u>				
Administration:				
Salaries and wages	\$ 3,788	\$ -	\$ 3,788	\$ -
Fringe benefits	3,403	-	3,403	-
Subtotal Administrative Costs	<u>7,191</u>	<u>-</u>	<u>7,191</u>	<u>-</u>
Program Costs:				
Other costs	910	-	910	-
Subtotal Program Costs	<u>910</u>	<u>-</u>	<u>910</u>	<u>-</u>
Total Costs	<u>8,101</u>	<u>-</u>	<u>8,101</u>	<u>-</u>
Revenue over (under) costs	<u>\$ 96,580</u>	<u>\$ -</u>	<u>\$ 96,580</u>	<u>\$ 32,000</u>

**COUNTY OF SHASTA  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)  
YEAR ENDED JUNE 30, 2021**

**CSD Contract No. 20F-3503 (CSBG - \$18,345)  
For the Period January 1, 2020 through June 30, 2021**

	January 1, 2020 through June 30, 2021	July 1, 2021 through May 31, 2022	Total Reported	Total Budget
<u>Revenue</u>				
Grant revenue	\$ 18,345	\$ -	\$ 18,345	\$ -
Total Revenue	<u>\$ 18,345</u>	<u>\$ -</u>	<u>\$ 18,345</u>	<u>\$ -</u>
<u>Expenditures</u>				
Administration:				
Salaries and wages	\$ 6,466	\$ -	\$ 6,466	\$ -
Fringe benefits	3,912	-	3,912	-
Subtotal Administrative Costs	<u>10,378</u>	<u>-</u>	<u>10,378</u>	<u>-</u>
Program Costs:				
Salaries and wages	4,878	-	4,878	-
Fringe benefits	3,089	-	3,089	-
Subtotal Program Costs	<u>7,967</u>	<u>-</u>	<u>7,967</u>	<u>-</u>
Total Costs	<u>18,345</u>	<u>-</u>	<u>18,345</u>	<u>-</u>
Revenue over (under) costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF SHASTA  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)  
YEAR ENDED JUNE 30, 2021**

**CSD Contract No. 21F-4044 (CSBG - \$103,302)  
For the Period January 1, 2021 through June 30, 2021**

	January 1, 2021 through June 30, 2021	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 103,302	\$ 103,302	\$ 308,749
Total Revenue	<u>\$ 103,302</u>	<u>\$ 103,302</u>	<u>\$ 308,749</u>
<u>Expenditures</u>			
Administration:			
Salaries and wages	\$ 22,226	\$ 22,226	\$ 52,849
Fringe benefits	16,592	16,592	31,772
Operating expenses	26,469	26,469	113,912
Subcontractor services	10,069	10,069	35,000
Subtotal Administrative Costs	<u>75,356</u>	<u>75,356</u>	<u>233,533</u>
Program Costs:			
Salaries and wages	10,913	10,913	34,310
Fringe benefits	5,908	5,908	20,661
Operating expenses	11,125	11,125	20,245
Subtotal Program Costs	<u>27,946</u>	<u>27,946</u>	<u>75,216</u>
Total Costs	<u>103,302</u>	<u>103,302</u>	<u>308,749</u>
Revenue over (under) costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**COUNTY OF SHASTA  
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF  
COMMUNITY SERVICES AND DEVELOPMENT  
STATEMENT OF REVENUES AND EXPENDITURES  
(UNAUDITED)  
YEAR ENDED JUNE 30, 2021**

**CSD Contract No. 21F-4445 (CSBG - \$2,584)  
For the Period January 1, 2021 through June 30, 2021**

	January 1, 2021 through <u>June 30, 2021</u>	Total Reported	Total Budget
<u>Revenue</u>			
Grant revenue	\$ 2,584	\$ 2,584	\$ 28,250
Total Revenue	<u>\$ 2,584</u>	<u>\$ 2,584</u>	<u>\$ 28,250</u>
<u>Expenditures</u>			
Administration:			
Salaries and wages	\$ 1,679	\$ 1,679	\$ 17,356
Fringe benefits	905	905	10,894
Total Costs	<u>2,584</u>	<u>2,584</u>	<u>28,250</u>
Revenue over (under) costs	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

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