

**COUNTY OF SHASTA
SINGLE AUDIT REPORT
YEAR ENDED JUNE 30, 2022**



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**COUNTY OF SHASTA
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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, 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 24, 2023. Our report includes a reference to other auditors who audited 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.

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 24, 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 Shasta
Redding, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of Shasta'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.

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 Shasta 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.

Auditor's 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 Shasta'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.

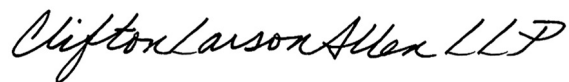
Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

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 24, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the 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 the Supplementary Schedules of the Department of Community Services and Development 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
January 24, 2023

**COUNTY OF SHASTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures Passed Through to Subrecipients |
|---|-----------------------------------|--|----------------------|--|
| U.S. Department of Agriculture | | | | |
| Passed through State Department of Food and Agriculture: Plant and Animal Disease, Pest Control, and Animal Care | | | | |
| Glassy-Winged Sharpshooter-GWSS | 10.025 | AP21PPQFO000C001 | \$ 60,379 | \$ - |
| | | AP22PPQFO000C001 | | |
| | | AP20PPQFO000C540 | | |
| Light Brown Apple Moth Program (LBAM) | 10.025 | AP19PPQFO000C546 | 2,044 | - |
| | | AP21PPQFO000C240 | | |
| Asian Defoliating Moth | 10.025 | AP20PPQFO000C457 | 3,042 | - |
| | | AP21PPQFO000C393 | | |
| Phytophthora Ramorum (Sudden Oak Death) | 10.025 | AP20PPQFO000C550 | 398 | - |
| | | AP19PPQFO000C447 | | |
| Integrated Pest Control/Exotic Fruit Fly | 10.025 | AP21PPQFO000C061 | - | - |
| European Grapevine Moth (EGVM) | 10.025 | AP21PPQFO000C411 | 4,564 | - |
| Subtotal Assistance Listing Number 10.025 | | | 70,427 | - |
| Passed through State Department of Education: | | | | |
| School Breakfast Program | 10.553 | | 17,334 | - |
| National School Lunch Program | 10.555 | | 40,992 | - |
| Total Child Nutrition Cluster | | | 58,326 | - |
| Passed through State Department of Public Health: | | | | |
| Special Supplemental Nutrition Program for Women, Infants, and Children - Administrative | 10.557 | | 1,810,894 | - |
| Passed through State Department of Health Services: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | | |
| California Nutrition Network | 10.561 | | 315,936 | - |
| Passed through State Department of Social Services: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program | | | | |
| CalFresh Admin, Employment and Training | 10.561 | | 7,872,246 | 1,166 |
| Total SNAP Cluster | | | 8,188,182 | 1,166 |
| Passed through the State of California: | | | | |
| Schools and Roads - Grants to States | 10.665 | | 907,106 | - |
| Passed through Rural Utilities Service: | | | | |
| Water and Waste System Grant for Rural Utility Service | 10.759 | | 30,000 | - |
| Total U.S. Department of Agriculture | | | \$ 11,064,935 | \$ 1,166 |
| U.S. Department of Housing and Urban Development | | | | |
| Direct Programs: | | | | |
| Section 8 Housing Choice Vouchers | 14.871 | CA096 | \$ 4,980,529 | \$ - |
| COVID-19 Section 8 Housing Choice Vouchers | 14.871 | CA096 | 41,027 | - |
| Emergency Housing Voucher | 14.871 | | 90,222 | - |
| Subtotal Assistance Listing Number 10.025 | | | 5,111,778 | - |
| Mainstream5 | 14.879 | | 63,556 | - |
| Total - Section 8 Housing Choice Voucher Cluster | | | 5,175,334 | - |
| Homeless Management Information Systems Technical Assistance | 14.261 | CA1823H9T161800 | 50,987 | - |
| Family Self-Sufficiency Program | 14.896 | | 54,614 | - |
| Continuum of Care Program | 14.267 | | 304,830 | - |
| Passed through the State Department of Housing and Community Development: | | | | |
| Community Development Block Grant/State's Program | 14.228 | 21-DRMHP-21001 | 124,491 | - |
| CDBG - Outstanding Loans | 14.228 | | 2,610,087 | - |
| Total - CDBG Cluster | | | 2,734,578 | - |
| State Emergency Solutions Grant | 14.231 | 20-ESG-15613 | 83,903 | - |
| COVID-19 State Emergency Solutions Grant CARES | 14.231 | 20-ESGCV 1-00029 | 789,282 | 707,581 |
| | | | 873,185 | 707,581 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SHASTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures Passed Through to Subrecipients |
|--|-----------------------------------|--|----------------------|--|
| <u>U.S. Department of Housing and Urban Development</u> | | | | |
| HOME Investment Partnerships Program | 14.239 | 18-HOME-12597 | 298,810 | - |
| HOME Investment Partnerships Program - Outstanding Loans | 14.239 | | 3,068,555 | - |
| Subtotal Assistance Listing Number 14.239 | | | 3,367,365 | - |
| Total U.S. Department of Housing and Urban Development | | | \$ 12,560,893 | \$ 707,581 |
| <u>U.S. Department of Interior</u> | | | | |
| Direct Programs: | | | | |
| FWS National Wildlife Refuge Fund | 15.659 | | \$ 1 | \$ - |
| Total U.S. Department of Interior | | | \$ 1 | \$ - |
| <u>U.S. Department of Justice</u> | | | | |
| Direct Programs: | | | | |
| Equitable Sharing Agreement - Asset Forfeiture | 16.922 | | \$ 11,795 | \$ - |
| Bulletproof Vest Partnership | 16.607 | | 2,194 | - |
| Domestic Cannabis Eradication Suppression (DCESP) 21 | 16.579 | | 22,670 | - |
| Domestic Cannabis Eradication Suppression (DCESP) 22 | 16.579 | | 28,578 | - |
| Passed through Board of State and Community Corrections: | | | | |
| COVID-19 Coronavirus Emergency Supplemental Funding (CESF) Progr | 16.034 | | 36,371 | - |
| Edward Byrne Memorial Justice Assistance Grant Program | 16.738 | | 213,321 | - |
| Subtotal Assistance Listing Number 16.738 | | | 300,940 | - |
| Passed through California Emergency Management Agency: | | | | |
| Crime Victim Assistance | | | | |
| County Victim Services Program XC | 16.575 | XC21 04 0450 | 144,781 | - |
| Victim Witness Assistance Program VOCA | 16.575 | VW20 39 0450 | 540,384 | - |
| Subtotal Assistance Listing Number 16.575 | | | 685,165 | - |
| Total U.S. Department of Justice | | | \$ 1,000,094 | \$ - |
| <u>U.S. Department of Transportation</u> | | | | |
| Direct Programs: | | | | |
| Airport Improvement Program | 20.106 | | \$ 17,327 | \$ - |
| Passed through State Department of Transportation: | | | | |
| Highway Planning and Construction | 20.205 | | 2,553,164 | - |
| Passed through State Department of Transportation: | | | | |
| Formula Grants for Other Than Urbanized Areas | 20.509 | | 1,116,271 | - |
| Passed through State Office of Traffic Safety: | | | | |
| Teens Drive Safe in Shasta Education Program | 20.616 | | 248,107 | - |
| Total U.S. Department of Transportation | | | \$ 3,934,869 | \$ - |
| <u>U.S. Department of Treasury</u> | | | | |
| Direct Programs: | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | | \$ 275,000 | \$ 250,000 |
| Total U.S. Department of Treasury | | | \$ 275,000 | \$ 250,000 |
| <u>U.S. Environmental Protection Agency</u> | | | | |
| Passed through Air Pollution Control Officers Association: | | | | |
| Special Purpose Activities Relating to the Clean Air Act | 66.034 | | \$ 10,600 | \$ - |
| Total U.S. Environmental Protection Agency | | | \$ 10,600 | \$ - |
| <u>U.S. Department of Education</u> | | | | |
| 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 | \$ - |
| <u>U.S. Elections Administration Commission</u> | | | | |
| Passed through California Secretary of State: | | | | |
| Help America Vote Act of 2002 | 90.401 | 21G30117 | \$ 67,444 | \$ - |
| Total U.S. Department of Education | | | \$ 67,444 | - |
| <u>U.S. Department of Health and Human Services</u> | | | | |
| Passed through State Department of Health Care Services: | | | | |
| Block Grants for Prevention & Treatment of Substance Abuse | 93.959 | 17-94162 | \$ 1,386,705 | \$ - |
| COVID-19 Coronavirus Response and Relief Supplemental Appropriatio | 93.959 | | 153,956 | - |
| | | | 1,540,661 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SHASTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures Passed Through to Subrecipients |
|--|-----------------------------------|--|----------------------|--|
| U.S. Department of Health and Human Services | | | | |
| Projects for Assistance in Transition from Homelessness | 93.150 | | 44,752 | - |
| Childhood Lead Poisoning Prevention Projects | 93.197 | | 7,035 | - |
| Childhood Lead Poisoning Prevention Projects | 93.197 | 51702 | 4,375 | - |
| Childhood Lead Poisoning Prevention Projects | 93.197 | 51703 | 45,162 | - |
| Childhood Lead Poisoning Prevention Projects | 93.197 | | 29,670 | - |
| Subtotal Assistance Listing Number 93.197 | | | 86,242 | - |
| Immunization Grants | 93.268 | | 252,707 | - |
| Tuberculosis Real-Time Allotment | 93.116 | | 6,493 | - |
| HIV / AIDS Surveillance | 93.944 | | 11,457 | - |
| Bioterrorism Preparedness | 93.074 | 14-10544 | 584,445 | - |
| ELC Enhancing Detection | 93.323 | | 6,971,841 | - |
| COVID-19 ELC Enhancing Detection | 93.323 | | 541,433 | - |
| Passed through Heluna Health: | | | | |
| COVID-19 Epidemiology and Laboratory Capacity (ELC) CARES Project | 93.323 | | 177,108 | - |
| | | | 7,690,382 | - |
| Passed through State Department of Health Care Services: | | | | |
| COVID-19 Crisis Response Funding | 93.354 | WFD-045 | 110,358 | - |
| Block Grants for Community Mental Health Services | 93.958 | | 434,943 | - |
| Medical Assistance Program: | | | | |
| Psychotropic Medication Monitoring and Oversight (PMM&O) | 93.778 | | 19,179 | - |
| Children's Medical Services | 93.778 | | 446,543 | - |
| Child Health and Disability Program (CHDP) | 93.778 | | 481,995 | - |
| Medi-Cal Administrative Activities (MAA) | 93.778 | | 2,314,835 | - |
| Targeted Case Management (TCM) | 93.778 | 95922 | 136,600 | - |
| Medi-Cal Administrative Activities (MAA) | 93.778 | 95918 | 468,107 | - |
| Medical Assistance Program Administration | 93.778 | | 8,813,731 | - |
| IHSS Public Authority | 93.778 | | 224,339 | - |
| Total - Medical Assistance Program Cluster | | | 12,905,329 | - |
| 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 | 3,000 | - |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 53117 | 143,461 | - |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 53118 | 159,041 | - |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 53128 | 673,230 | - |
| Subtotal Assistance Listing Number 93.994 | | | 1,089,158 | - |
| Kin-Gap IV-E | 93.090 | | 10,365 | - |
| Kinship Guardian Assistance Payments | 93.090 | | 482,265 | - |
| Subtotal Assistance Listing Number 93.090 | | | 492,630 | - |
| CalWORKS Assistance / ARC | 93.558 | | 4,188,645 | - |
| CalWORKS, Child Welfare Services TANF | 93.558 | | 11,698,835 | 1,807,345 |
| Total - TANF Cluster | | | 15,887,480 | 1,807,345 |
| Commercially Sexually Exploited Children | 93.598 | | 67,154 | - |
| Foster Care - Title IV-E: | | | | |
| CWS - Title IV-E, Foster Care, State Automated Child Welfare Information System, Non-CWS Programs, Licensing | 93.658 | | 3,455,152 | 90,836 |
| Foster Care Placement | 93.658 | | 3,608,274 | 237,462 |
| Foster Care - Title IV-E (Probation) | 93.658 | | 70,018 | - |
| Subtotal Assistance Listing Number 93.658 | | | 7,133,444 | 328,298 |
| Promoting Safe and Stable Families (PSSF) | 93.556 | | 162,681 | 73,636 |
| Child Welfare Services State Grants | 93.645 | | 136,797 | - |
| Community Based Child Abuse Prevention | 93.590 | | 12,135 | 12,135 |
| Adoption Assistance | 93.659 | | 11,469,112 | 72,926 |
| Social Services Block Grant | | | | |
| Child Welfare Services (CWS) Title XX - Calworks Single Title XX | 93.667 | | 409,868 | - |
| Foster Care Assistance Title XX | 93.667 | | 353,515 | - |
| Subtotal Assistance Listing Number 93.667 | | | 763,383 | - |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

**COUNTY OF SHASTA
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022**

| Federal Grantor/Pass-through Grantor/Program Title | Federal Assistance Listing Number | Pass-Through Entity Identifying Number | Federal Expenditures | Expenditures Passed Through to Subrecipients |
|--|-----------------------------------|--|----------------------|--|
| <u>U.S. Department of Health and Human Services</u> | | | | |
| Chafee Foster Care Independence Program | 93.674 | | 78,615 | - |
| Adoption Incentive | 93.603 | | 93,798 | - |
| Adult Protective Services/County Services Block Grant | 93.747 | | 7,064 | - |
| Passed through State Department of Child Support Services: Child Support Enforcement | 93.563 | | 4,234,112 | - |
| Passed through State Department of Community Services and Development: | | | | |
| Community Services Block Grant Discretionary | 93.569 | 21F-4445 | 25,666 | - |
| COVID-19 Community Services Block Grant CARES | 93.569 | 20F-3683 | 409,014 | 280,474 |
| COVID-19 Community Services Block Grant CARES Discretionary | 93.569 | 20F-3683 | 40,370 | 25,000 |
| Community Services Block Grant | 93.569 | 21F-4044 | 207,541 | - |
| Community Services Block Grant | 93.569 | 22F-5044 | 133,332 | 900 |
| Subtotal Assistance Listing Number 93.569 | | | 815,923 | 306,374 |
| Passed Through CA Dept of Public Health California Equitable Recovery Initiative (CERI) | 93.391 | | 18,323 | - |
| Total U.S. Department of Health and Human Services | | | \$ 66,129,578 | \$ 2,600,714 |
| <u>Executive Office of the President</u> | | | | |
| Passed through Central Valley California HIDTA High Intensity Drug Trafficking Areas Program | 95.001 | | \$ 13,656 | \$ - |
| Total Executive Office of the President | | | \$ 13,656 | \$ - |
| <u>U.S. Department of Homeland Security</u> | | | | |
| Direct Programs: | | | | |
| Passed through California Division of Boating and Waterways Boating Safety Financial Assistance | 97.012 | | \$ 9,373 | \$ - |
| Passed through California Emergency Management Agency: | | | | |
| Disaster Grants - Public Assistance | 97.036 | | 1,016,678 | - |
| COVID-19 California Covid-19 Pandemic | 97.036 | FEMA-4482-DR-CA | 125,496 | - |
| California Wildfires - Zogg Fire | 97.036 | FEMA-4569-DR-CA | 248,816 | - |
| Subtotal Assistance Listing Number 97.042 | | | 1,390,990 | - |
| Emergency Management Performance Grants | 97.042 | | 160,953 | - |
| Emergency Management Performance Grants - Supplemental | 97.042 | | 11,505 | - |
| Subtotal Assistance Listing Number 97.042 | | | 172,458 | - |
| Homeland Security Grant | 97.067 | 2019-0035 | 8,860 | - |
| Homeland Security Grant 2020 | 97.067 | Project 12 EQUIPMENT | 25,000 | - |
| Homeland Security Grant 2019 | 97.067 | Project 8 HAZTECH | 2,428 | - |
| Homeland Security Grant 2018 | 97.067 | Project 8 SCHMRT | 6,048 | - |
| Subtotal Assistance Listing Number 97.067 | | | 42,336 | - |
| Passed through California Office of Homeland Security: State Homeland Security Program - SHSP (FY 2019) | 97.073 | 2019-0035 | 53,387 | - |
| Total U.S. Department of Homeland Security | | | \$ 1,668,544 | \$ - |
| Total Expenditures of Federal Awards | | | \$ 96,945,614 | \$ 3,559,461 |

See accompanying Notes to Schedule of Expenditures of Federal Awards.

COUNTY OF SHASTA
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS (CONTINUED)
YEAR ENDED JUNE 30, 2022

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, 2022. 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. Because the Schedule presents only a selected portion of the operations of County of Shasta, it is not intended to and does not present the financial position, changes in net position, or cash flows of County of Shasta.

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, 2022**

NOTE 6 LOANS WITH CONTINUING COMPLIANCE REQUIREMENT

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

| Federal Assistance Listing Number | Program Title | SEFA June 30, 2022 | FY 21/22 Paydowns | County Balance June 30, 2022 |
|-----------------------------------|--------------------------------------|-----------------------|----------------------|---------------------------------|
| 14.228 | Community Development Block Grants | \$ 2,610,087 | \$ 58,030 | \$ 2,552,057 |
| 14.239 | HOME Investment Partnerships Program | \$ 3,068,555 | \$ 272,815 | \$ 2,795,740 |

NOTE 7 OTHER LOANS

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

| Federal Assistance Listing Number | Program Title | Amount Outstanding | |
|-----------------------------------|--|--------------------|---------------|
| | | July 1, 2021 | June 30, 2022 |
| 10.760 | Water and Waste Disposal Systems for Rural Communities | \$ 609,700 | \$ 589,500 |
| 66.468 | Capitalization Grants for Drinking Water State Revolving Funds | \$ 2,768,971 | \$ 2,639,740 |
| 81.041 | State Energy Program | \$ 170,832 | \$ 123,824 |

**COUNTY OF SHASTA
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)

93.323
93.563
93.778

Name of Federal Program or Cluster

COVID-19 Epidemiology Laboratory Capacity
Child Support Enforcement
Medical Assistance Program

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

\$ 2,908,368

Auditee qualified as low-risk auditee?

 x yes _____ no

**COUNTY OF SHASTA
SCHEDULE OF FINDINGS AND QUESTIONED COSTS (CONTINUED)
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 SHASTA
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(UNAUDITED)
YEAR ENDED JUNE 30, 2022**

**CSD Contract No. 20F-3683 (CSBG CARES)
For the Year Ended June 30, 2022**

| | July 1, 2020 through June 30, 2021 | July 1, 2021 through June 30, 2022 | Total Reported | Total Budget |
|-------------------------------|--|--|-------------------|-------------------|
| <u>Revenue</u> | | | | |
| Grant revenue | \$ 104,681 | \$ 314,042 | \$ 418,723 | \$ 418,724 |
| Interest revenue | 480 | 237 | 717 | - |
| Total Revenue | <u>\$ 105,161</u> | <u>\$ 314,279</u> | <u>\$ 419,440</u> | <u>\$ 418,724</u> |
| <u>Expenditures</u> | | | | |
| Administration: | | | | |
| Salaries and wages | \$ 3,788 | \$ 50,747 | \$ 54,535 | \$ 51,872 |
| Fringe benefits | 3,403 | 29,471 | 32,874 | 31,421 |
| Operating expenses | - | 6,433 | 6,433 | 8,042 |
| Subcontractor services | - | - | - | - |
| Subtotal Administrative Costs | <u>\$ 7,191</u> | <u>\$ 86,651</u> | <u>\$ 93,842</u> | <u>\$ 91,335</u> |
| Program Costs: | | | | |
| Salaries and wages | - | 1,568 | 1,568 | 4,230 |
| Fringe benefits | - | 794 | 794 | 2,246 |
| Operating expenses | - | 1,004 | 1,004 | 1,005 |
| Subcontractor services | - | 280,474 | 280,474 | 280,474 |
| Other costs | 910 | 38,523 | 39,433 | 39,434 |
| Subtotal Program Costs | <u>910</u> | <u>322,363</u> | <u>323,273</u> | <u>327,389</u> |
| Total Costs | <u>8,101</u> | <u>409,014</u> | <u>417,115</u> | <u>418,724</u> |
| Revenue over (under) costs | <u>\$ 97,060</u> | <u>\$ (94,735)</u> | <u>\$ 2,325</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, 2022**

**CSD Contract No. 20F-3683 (CSBG CARES Discretionary)
For the Year Ended June 30, 2022**

| | July 1, 2020 through June 30, 2021 | July 1, 2021 through June 30, 2022 | Total Reported | Total Budget |
|-------------------------------|--|--|-------------------|------------------|
| <u>Revenue</u> | | | | |
| Grant revenue | \$ 10,093 | \$ 30,277 | \$ 40,370 | \$ 40,370 |
| Interest income | 26 | 41 | 67 | - |
| Total Revenue | <u>\$ 10,119</u> | <u>\$ 30,318</u> | <u>\$ 40,437</u> | <u>\$ 40,370</u> |
| <u>Expenditures</u> | | | | |
| Administration: | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | - | - | - | - |
| Operating expenses | - | - | - | - |
| Subcontractor services | - | - | - | - |
| Other costs | - | - | - | - |
| Subtotal Administrative Costs | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Program Costs: | | | | |
| Salaries and wages | \$ - | \$ 9,539 | \$ 9,539 | \$ 9,539 |
| Fringe benefits | - | 5,831 | 5,831 | 5,831 |
| Operating expenses | - | - | - | - |
| Subcontractor services | - | 25,000 | 25,000 | 25,000 |
| Other costs | - | - | - | - |
| Subtotal Program Costs | <u>-</u> | <u>40,370</u> | <u>40,370</u> | <u>40,370</u> |
| Total Costs | <u>-</u> | <u>40,370</u> | <u>40,370</u> | <u>40,370</u> |
| Revenue over (under) costs | <u>\$ 10,119</u> | <u>\$ (10,052)</u> | <u>\$ 67</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, 2022**

**CSD Contract No. 21F-4044 (CSBG)
For the Year Ended June 30, 2022**

| | January 21, 2021 through June 30, 2021 | July 1, 2021 through May 31, 2022 | Total Reported | Total Budget |
|--------------------------------------|--|---|-------------------|-------------------|
| <u>Revenue</u> | | | | |
| Grant revenue | \$ 103,302 | \$ 207,541 | \$ 310,843 | \$ 310,843 |
| Interest revenue | 39 | - | 39 | - |
| Total Revenue | \$ 103,341 | \$ 207,541 | \$ 310,882 | \$ 310,843 |
| <u>Expenditures</u> | | | | |
| Administration: | | | | |
| Salaries and wages | \$ 22,226 | \$ 29,861 | \$ 52,087 | \$ 54,389 |
| Fringe benefits | 16,592 | 19,354 | 35,946 | 32,797 |
| Operating expenses | 26,469 | 100,771 | 127,240 | 127,240 |
| Subcontractor services | 10,069 | 6,088 | 16,157 | 16,156 |
| Other costs | - | - | - | - |
| Subtotal Administrative Costs | \$ 75,356 | \$ 156,074 | \$ 231,430 | \$ 230,582 |
| Program Costs: | | | | |
| Salaries and wages | 10,913 | 23,942 | 34,855 | 35,915 |
| Fringe benefits | 5,908 | 11,732 | 17,640 | 18,000 |
| Operating expenses | 11,125 | 15,793 | 26,918 | 26,346 |
| Subcontractor services | - | - | - | - |
| Other costs | - | - | - | - |
| Subtotal Program Costs | 27,946 | 51,467 | 79,413 | 80,261 |
| Total Costs | 103,302 | 207,541 | 310,843 | 310,843 |
| Revenue over (under) costs | \$ 39 | \$ - | \$ 39 | \$ - |

**COUNTY OF SHASTA
SUPPLEMENTARY SCHEDULE OF THE DEPARTMENT OF
COMMUNITY SERVICES AND DEVELOPMENT
STATEMENT OF REVENUES AND EXPENDITURES
(UNAUDITED)
YEAR ENDED JUNE 30, 2022**

**CSD Contract No. 21F-4445 (CSBG Discretionary)
For the Year Ended June 30, 2022**

| | June 1, 2021 through June 30, 2021 | July 1, 2021 through May 31, 2022 | Total Reported | Total Budget |
|-------------------------------|--|---|-------------------|------------------|
| <u>Revenue</u> | | | | |
| Grant revenue | \$ 2,584 | \$ 25,666 | \$ 28,250 | \$ 28,250 |
| Total Revenue | <u>\$ 2,584</u> | <u>\$ 25,666</u> | <u>\$ 28,250</u> | <u>\$ 28,250</u> |
| <u>Expenditures</u> | | | | |
| Administration: | | | | |
| Salaries and wages | \$ - | \$ - | \$ - | \$ - |
| Fringe benefits | - | - | - | - |
| Operating expenses | - | - | - | - |
| Subcontractor services | - | - | - | - |
| Other costs | - | - | - | - |
| Subtotal Administrative Costs | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |
| Program Costs: | | | | |
| Salaries and wages | 1,679 | 9,869 | 11,548 | 11,302 |
| Fringe benefits | 905 | 6,121 | 7,026 | 6,906 |
| Operating expenses | - | 9,676 | 9,676 | 10,042 |
| Subcontractor services | - | - | - | - |
| Other costs | - | - | - | - |
| Subtotal Program Costs | <u>2,584</u> | <u>25,666</u> | <u>28,250</u> | <u>28,250</u> |
| Total Costs | <u>2,584</u> | <u>25,666</u> | <u>28,250</u> | <u>28,250</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, 2022**

**CSD Contract No. 22F-5044 (CSBG)
For the Year Ended June 30, 2022**

| | January 1, 2022 through June 30, 2022 | Total Reported | Total Budget |
|-------------------------------|---|-------------------|-------------------|
| <u>Revenue</u> | | | |
| Grant revenue | \$ 133,332 | \$ 133,332 | \$ 307,733 |
| Total Revenue | <u>\$ 133,332</u> | <u>\$ 133,332</u> | <u>\$ 307,733</u> |
| <u>Expenditures</u> | | | |
| Administration: | | | |
| Salaries and wages | \$ 3,688 | \$ 3,688 | \$ 29,253 |
| Fringe benefits | 2,293 | 2,293 | 17,485 |
| Operating expenses | 103,271 | 103,271 | 144,490 |
| Subcontractor services | - | - | - |
| Subtotal Administrative Costs | <u>109,252</u> | <u>109,252</u> | <u>191,228</u> |
| Program Costs: | | | |
| Salaries and wages | 5,341 | 5,341 | 43,391 |
| Fringe benefits | 2,565 | 2,565 | 26,304 |
| Operating expenses | 15,274 | 15,274 | 21,810 |
| Subcontractor services | 900 | 900 | 25,000 |
| Subtotal Program Costs | <u>24,080</u> | <u>24,080</u> | <u>116,505</u> |
| Total Costs | <u>133,332</u> | <u>133,332</u> | <u>307,733</u> |
| Revenue over (under) costs | <u>\$ -</u> | <u>\$ -</u> | <u>\$ -</u> |



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