

SALT LAKE COUNTY, UTAH
SINGLE AUDIT REPORT AND REPORT
IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS

Year Ended December 31, 2025

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF AGRICULTURE									
<i>Child Nutrition Cluster:</i>									
Passed through Utah State Board of Education:									
National School Lunch Program	10.555	213UT311N1099	Child Nutrition Program (CNP)	7/1/2019-6/30/2026	\$ -	\$ 2,921	\$ 34,066	\$ 38,672	\$ 7,527
Passed through State of Utah Department of Health:									
Summer Food Service Program for Children	10.559	232702081	Summer Food	7/1/2024-6/30/2026	-	3,910	3,910	2,760	2,760
Total Child Nutrition Cluster					-	6,831	37,976	41,432	10,287
<i>Forest Service Schools and Roads Cluster:</i>									
Passed through Great Salt Lake Resource Conservation and Development:									
Schools and Roads - Grants to Counties	10.666	PC15000	Forest Service Secure Rural Schools	1/1/2025-12/31/2025	-	-	49,649	49,649	-
Total Forest Service Schools and Roads Cluster					-	-	49,649	49,649	-
Passed through State of Utah Department of Health:									
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202700370	WIC	10/1/2022-9/30/2024	-	725,304	725,304	-	-
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	252700602	WIC	10/1/2024-9/30/2026	-	644,336	3,816,867	4,373,708	1,201,177
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	202700370	Noncash Vouchers	10/1/2024-9/30/2026	-	-	15,812,197	15,812,197	-
Total WIC Special Supplemental Nutrition Program for Women, Infants, and Children					-	1,369,640	20,354,368	20,185,905	1,201,177
Passed through Utah State Board of Education:									
Child and Adult Care Food Program	10.558	G-7	Child and Adult Care Food Program	10/19/2018-10/18/2028	-	3,964	64,434	69,487	9,017
Passed through Utah Department of Natural Resources:									
Cooperative Forestry Assistance	10.664	23-DG-11046016-625	PK410	12/3/2024-5/20/2025	-	-	14,145	14,145	-
Total U.S. Department of Agriculture					-	1,380,435	20,520,572	20,360,618	1,220,481
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT									
<i>CDBG - Entitlement Grants Cluster:</i>									
<i>Direct Programs:</i>									
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	B-20-UW-49-0001	CDBG	7/14/2020-7/13/2023	19,540	111,911	134,836	22,925	-
Community Development Block Grants / Entitlement Grants	14.218	B-23-UC-49-0001	CDBG	7/1/2023-6/30/2024	-	552,450	554,319	1,869	-
Community Development Block Grants / Entitlement Grants	14.218	B-24-UC-49-0001	CDBG	7/1/2024-6/30/2025	1,261,316	483,188	1,573,720	1,418,613	328,081
Community Development Block Grants / Entitlement Grants	14.218	B-25-UC-49-0001	CDBG	7/1/2025-6/30/2026	133,106	-	25,619	400,749	375,130
Total CDBG - Entitlement Grants Cluster					1,413,962	1,147,549	2,288,494	1,844,156	703,211
<i>Direct Programs:</i>									
Emergency Solutions Grant Program	14.231	E-24-UC-49-0001	Emergency Shelter	7/1/2024-6/30/2025	120,612	73,089	190,170	120,612	3,531
Emergency Solutions Grant Program	14.231	E-25-UC-49-0001	Emergency Shelter	7/1/2025-6/30/2026	45,411	-	45,351	147,087	101,736
Total Emergency Solutions Grant Program					166,023	73,089	235,521	267,699	105,267
COVID-19 Home Investment Partnerships Program	14.239	M-21-DC-49-0206	HOME	8/16/2021-9/30/2030	-	42,029	95,152	65,951	12,828
Home Investment Partnerships Program	14.239	M-22-DC-49-0206	HOME	7/1/2022-9/1/2030	723,276	-	-	723,276	723,276
Home Investment Partnerships Program	14.239	M-23-DC-49-0206	HOME	7/1/2023-9/1/2031	174,451	-	-	174,451	174,451
Home Investment Partnerships Program	14.239	M-24-DC-49-0206	HOME	7/1/2024-9/1/2032	280,665	49,679	124,443	355,430	280,666
Home Investment Partnerships Program	14.239	M-25-DC-49-0206	HOME	7/1/2025-9/1/2032	190,270	-	45,104	265,065	219,961
Total Home Investment Partnerships Program					1,368,662	91,708	264,699	1,584,173	1,411,182
Economic Development Initiative, Community Project Funding, & Miscellaneous Grants	14.251	B-22-CP-UT-0885	PARB17CRRP	7/26/2024-8/31/2030	-	-	200,000	200,000	-
Youth Homelessness Demonstration Program	14.276	UT0182Y8T002200	Youth Homelessness Demonstration Program	10/1/2023-4/30/2025	-	20,624	46,887	26,263	-
Youth Homelessness Demonstration Program	14.276	UT0193Y8T002200	Youth Homelessness Demonstration Program	10/1/2024-3/31/2026	-	-	57,601	49,727	(7,874)
Total Youth Homelessness Demonstration Program					-	20,624	104,488	75,990	(7,874)
Lead Hazard Reduction Demonstration Grant Program	14.905	UTLHD0512-23	Lead Hazard Reduction	12/15/2023-12/15/2027	759,282	123,062	777,256	1,149,790	495,596
Older Adults Home Modification Grant Program	14.921	UTLH0004-21	HH_WEATHER	7/1/2021-09/30/2024	-	44,065	44,065	-	-
Older Adults Home Modification Grant Program	14.921	UTHH0070-22	GHHI_FEDERAL	4/1/2022-10/1/2025	1,093,210	197,260	1,251,209	1,319,292	265,343
Older Adults Home Modification Grant Program	14.921	UTHH0070-22	PROD_FY25-28	4/1/2022-10/1/2025	250,197	-	-	250,197	250,197
Total Older Adults Home Modification Grant Program					1,343,407	241,325	1,295,274	1,569,489	515,540
Passed through Salt Lake County Homeless Coordinating Council, Inc.:									
Continuum of Care Program	14.267	UT0178L8T002200	Continuum of Care	2/1/2024-1/31/2025	-	75,596	95,932	20,336	-
Continuum of Care Program	14.267	UT0178L8T002400	Continuum of Care	2/1/2025-1/31/2026	-	-	242,961	308,220	65,259
Continuum of Care Program	14.267	UT0155L8T002304	HUD Coordinated Entry	11/1/2024-10/31/2025	-	20,083	210,114	240,059	50,028
Continuum of Care Program	14.267	UT0155L8T002405	HUD Coordinated Entry	11/1/2025-10/31/2026	-	-	-	48,160	48,160
Total Continuum of Care Program					-	95,679	549,007	616,775	163,447
Total U.S. Department of Housing and Urban Development					5,051,336	1,793,036	5,714,739	7,308,072	3,386,369

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF JUSTICE									
Direct Programs:									
Community-Based Violence Intervention and Prevention Initiative	16.045	CVIP	MTSS	10/1/2022-9/30/2025	\$ 245,495	\$ 268,338	\$ 357,336	\$ 492,747	\$ 403,749
State Criminal Alien Assistance Program	16.606	SCAA	SCAAP FY2021	7/1/2022-12/31/2025	-	152,298	152,298	-	-
Public Safety Partnership and Community Policing Grants	16.710	LEMH	Community Policing Development De-Escalation Training	9/1/2022-8/30/2025	-	19,539	69,691	50,152	-
Public Safety Partnership and Community Policing Grants	16.710	TECP	DOJ COPS Tech & Equip	3/9/2024-3/31/2026	-	-	-	168,637	168,637
Total Public Safety Partnership and Community Policing Grants					-	19,539	69,691	218,789	168,637
Criminal and Juvenile Justice & Mental Health Collaboration Program	16.745	MENT	Person Centered Peer Support	10/1/2025-9/30/2027	-	-	-	52,801	52,801
Congressionally Recommended Awards	16.753	13811047	Bryne Discretionary Community	7/1/2023-6/30/2025	-	638,978	1,260,560	1,471,192	849,610
Congressionally Recommended Awards	16.753	BRND	Bryne Discretionary Community	10/1/2024-9/30/2026	226,052	-	145,422	226,052	80,630
Total Congressionally Recommended Awards					226,052	638,978	1,405,982	1,697,244	930,240
Second Chance Act Reentry Initiative	16.812	SCAX	Second Chance Act Reentry Initiative	10/1/2021-9/30/2025	-	82,670	316,480	233,810	-
Second Chance Act Reentry Initiative	16.812	CSCR	EARS	10/1/2024-9/30/2027	-	-	117,201	184,981	67,780
Total Second Chance Act Reentry Initiative					-	82,670	433,681	418,791	67,780
Equitable Sharing Program	16.922	UT018013A	Equitable Sharing Program	1/1/2025-12/31/2027	-	(60,211)	4,042	-	(64,253)
Passed through State of Utah Commission on Criminal & Juvenile Justice:									
Crime Victim Assistance	16.575	23/24 VOCA 33	VOCA CJC	7/1/2023-6/30/2025	-	10,932	36,587	25,655	-
Crime Victim Assistance	16.575	23/24 VOCA 08	VOCA Counseling	7/1/2023-6/30/2025	-	84,730	243,012	158,282	-
Crime Victim Assistance	16.575	25 VOCA 08	VOCA Counseling	7/1/2025-6/30/2027	-	-	21,092	42,394	21,302
Total Crime Victim Assistance					-	95,662	300,691	226,331	21,302
Violence Against Women Formula Grants	16.588	23VAWA15	VAWA CJC	7/1/2023-6/30/2025	-	12,664	36,644	23,980	-
Violence Against Women Formula Grants	16.588	23VAWA20	VAWA CJC	7/1/2025-6/30/2027	-	-	9,519	20,624	11,105
Total Violence Against Women Formula Grants					-	12,664	46,163	44,604	11,105
Improving the Investigation and Prosecution of Child Abuse and the Regional and Local Children's Advocacy Centers	16.758	WEJO-UT-CORE22	CJS VOA	1/1/2024-12/31/2024	-	17,803	17,803	-	-
Passed through the Office on Violence Against Women:									
Grants to Encourage Arrest Policies and Enforcement of Protection Orders Program	16.590	POLP	Arrest Policies	10/1/2024-9/30/2027	-	2,065	95,422	124,600	31,243
Passed through Salt Lake City, Utah:									
Edward Byrne Memorial Justice Assistance Grant Program	16.738	JAGX	JAG	10/13/2024-9/30/2027	-	-	48,220	48,220	-
Passed through Utah State University:									
Opioid Affected Youth Initiative	16.842	204681-862	OJJDP	6/1/2023-9/30/2025	-	17,997	56,443	64,086	25,640
Total U.S. Department of Justice					471,547	1,247,803	2,987,772	3,388,213	1,648,244
U.S. DEPARTMENT OF LABOR									
Passed through State of Utah Department of Workforce Services:									
WIOA Youth Activities	17.259	CA000000001257	DWS Worksite Learning	8/12/2025-8/11/2026	-	-	6,431	6,431	-
Total U.S. Department of Labor					-	-	6,431	6,431	-
U.S. DEPARTMENT OF TRANSPORTATION									
Passed through Utah Transit Authority:									
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	23-03687	Transportation	10/1/2022-9/30/2026	-	100,000	170,000	70,000	-
Total U.S. Department of Transportation					-	100,000	170,000	70,000	-
U.S. DEPARTMENT OF TREASURY									
Direct Programs:									
COVID-19 Emergency Rental Assistance Program	21.023	ERA2-0228	Emergency Rental Assistance	4/1/2021-9/30/2025	3,801,627	(4,872,886)	-	4,598,889	(273,997)
Passed through State of Utah Department of Health and Human Services:									
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	212701513	CV	10/1/2023-12/31/2024	-	33,571	33,571	-	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	A03082	State ARPA Housing Funding SFY25	7/1/2020-6/30/2025	217,943	62,057	280,000	217,943	-
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	A03141	Meals on Wheels	7/1/2020-6/30/2025	-	-	300,000	300,000	-
Total COVID-19 Coronavirus State and Local Fiscal Recovery Funds					217,943	95,628	613,571	517,943	-
Total U.S. Department of Treasury					4,019,570	(4,777,258)	613,571	5,116,832	(273,997)
NATIONAL AERONAUTICS AND SPACE ADMINISTRATION									
Passed through the University of Utah:									
Office of Stem Engagement (OSTEM)	43.008	NNX15A124H	University of Utah-Rocky Mountain Space Grant	1/1/2025-12/31/2025	-	-	17,000	17,000	-
Total National Aeronautics and Space Administration					-	-	17,000	17,000	-
INSTITUTE OF MUSEUM AND LIBRARY SERVICES									
Passed through National Endowment for the Arts:									
Promotion of the Arts Partnership Agreements	45.025	CA0000000001292	Voices in Bloom	9/1/2024-8/31/2025	-	-	2,740	-	(2,740)
Passed through Utah State Library Division:									
Grants to States	45.310	24-0799	LSTA AI	10/1/2023-9/30/2024	-	-	115	115	-
Total Institute of Museum and Library Services					-	-	2,855	115	(2,740)

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

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ENVIRONMENTAL PROTECTION AGENCY									
Direct Programs:									
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034	5X00114300	EBUS Air Quality Monitoring	8/1/2023-11/30/2026	\$ 167,800	\$ 17,024	\$ 174,837	\$ 179,139	\$ 21,326
Passed through State of Utah Department of Environmental Quality:									
Environmental Justice Government-to-Government Program	66.312	SLCHDEJG2G	DEQ DW & AIR	10/1/2023-9/30/2027	-	-	727	727	-
Performance Partnership Grants	66.605	250102	DEQ DW & AIR	7/1/2025-6/30/2025	-	-	12,085	12,085	-
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96896101	Brownfields Cleanup Grant	10/1/2019-9/30/2024	-	124,122	675,037	558,597	7,682
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-95811800-0	EPA Brownfields Grant	10/1/2021-9/30/2024	-	257,785	1,034,524	780,368	3,629
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements	66.818	BF-96809501	Brownfields Cleanup RLF	9/1/2019-9/30/2024	-	4,962	454,098	454,887	5,751
Total Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Cleanup Cooperative Agreements					-	386,869	2,163,659	1,793,852	17,062
Targeted Airshed Grant Program	66.956	20-1509	AIR	2/18/2020-8/1/2026	-	-	1,271,825	1,271,825	-
Total Environmental Protection Agency					167,800	403,893	3,623,133	3,257,628	38,388
U.S. DEPARTMENT OF EDUCATION									
Passed through Utah State Board of Education:									
Twenty-First Century Community Learning Centers	84.287	S287C210045	21st CCLC Magna United I	7/1/2024-9/30/2029	-	42,532	397,068	388,469	33,933
Twenty-First Century Community Learning Centers	84.287	S287C210045	21st CCLC-Millereek Kearns	7/1/2024-9/30/2029	-	-	263,468	313,020	49,552
Twenty-First Century Community Learning Centers	84.287	S287C210045	22ASF - 21st CCLC	7/1/2021-9/30/2029	-	3,965	330,562	353,527	26,930
Twenty-First Century Community Learning Centers	84.287	S287D200011	21CPFT CCLC Career Pathways	1/1/2021-1/1/2026	-	28,357	48,225	34,643	14,775
Passed through State of Utah Department of Workforce Services:									
Twenty-First Century Community Learning Centers	84.287	26-DWS-0178	Teen Afterschool Prevention (TAP)	7/1/2025-6/30/2028	-	-	19,650	76,968	57,318
Total Twenty-First Century Community Learning Centers					-	74,854	1,058,973	1,166,627	182,508
Total U.S. Department of Education					-	74,854	1,058,973	1,166,627	182,508
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES									
<i>Aging Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA000000000764	Center Function	7/1/2020-6/30/2025	-	-	123,235	123,235	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000001247	Center Function	7/1/2025-6/30/2032	-	-	107,391	107,391	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Chore	7/1/2020-6/30/2025	-	-	32,142	32,142	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000001247	Chore	7/1/2025-6/30/2032	-	-	30,904	30,904	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Legal	7/1/2020-6/30/2025	-	-	8,036	8,036	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000001247	Legal	7/1/2025-6/30/2032	-	-	7,726	7,726	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Outreach	7/1/2020-6/30/2025	-	-	66,783	66,783	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000001247	Outreach	7/1/2025-6/30/2032	-	-	100,825	100,825	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Transportation	7/1/2020-6/30/2025	-	-	106,178	106,178	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000001247	Transportation	7/1/2025-6/30/2032	-	-	100,825	100,825	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000000764	Administration	7/1/2020-6/30/2025	-	(5,504)	31,871	37,375	-
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	CA0000000001247	Administration	7/1/2025-6/30/2032	-	-	38,630	38,630	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Congregate Meal	7/1/2020-6/30/2025	-	130,600	465,806	335,206	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Congregate Meal	7/1/2025-6/30/2032	-	-	348,250	416,755	68,505
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Meals on Wheels	7/1/2020-6/30/2025	-	366,585	681,135	314,550	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000001247	Meals on Wheels	7/1/2025-6/30/2032	-	-	354,435	354,435	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000000764	Administration	7/1/2020-6/30/2025	-	(16,155)	71,040	87,195	-
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	CA0000000001247	Administration	7/1/2025-6/30/2032	-	-	101,260	101,260	-
Nutrition Services Incentive Program	93.053	CA0000000000764	NSIP	7/1/2021-6/30/2023	-	-	159,100	159,100	-
Nutrition Services Incentive Program	93.053	CA0000000001247	NSIP	7/1/2025-6/30/2032	-	-	110,150	110,150	-
Total Aging Cluster					-	475,526	3,045,722	2,638,701	68,505

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SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

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U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
<i>CCDF Cluster:</i>									
Passed through State of Utah Department of Workforce Services:									
Child Care and Development Block Grant	93.575	23DWS0250	Afterschool Match Partnership	7/1/2025-6/30/2028	\$ -	\$ 150,881	\$ 513,414	\$ 513,734	\$ 151,201
Total CCDF Cluster					-	150,881	513,414	513,734	151,201
<i>Medicaid Cluster:</i>									
Passed through State of Utah Department of Human Services:									
Medical Assistance Program	93.778	212702255	CHEC Professional 22	7/1/2021-6/30/2025	-	38,326	163,326	208,357	83,357
Medical Assistance Program	93.778	A03191	Title XIX New Choice Waiver	7/1/2020-6/30/2025	-	14,356	78,686	64,330	-
Medical Assistance Program	93.778	A03191	Title XIX New Choice Waiver	7/1/2025-6/30/2032	-	-	55,053	73,342	18,289
Total Medicaid Cluster					-	52,682	297,065	346,029	101,646
Direct Programs:									
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	NUE2EH001485	Childhood Lead Poisoning Prevention	6/1/2024-9/29/2025	-	72,089	320,352	334,984	86,721
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children	93.197	222700397	CLP	10/1/2021-09/30/2023	-	11,152	31,210	27,734	7,676
Total Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance and Blood Lead Levels in Children					-	83,241	351,562	362,718	94,397
Basic Center Grant	93.623	90CY7314	Basic Center Program	10/1/2021-9/30/2027	-	42,498	249,700	226,354	19,152
Passed through State of Utah Department of Health:									
Special Programs For The Aging, Title VII, Chapter3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	CA000000000764	Title VII Elder Abuse Prevention	7/1/2020-6/30/2025	-	-	11,415	11,415	-
Special Programs For The Aging, Title VII, Chapter3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation	93.041	CA0000000001247	Caregiver Support	7/1/2025-6/30/2032	-	-	1,600	1,600	-
Total Special Programs For The Aging, Title VII, Chapter3, Programs For Prevention Of Elder Abuse, Neglect, And Exploitation					-	-	13,015	13,015	-
Special Programs For The Aging, Title IV, and Title II Discretionary Projects	93.048	CA0000000001247	SMP	7/1/2025-6/30/2032	-	-	7,146	7,146	-
Public Health Emergency Preparedness	93.069	242701412	City Readiness	7/1/2024-6/30/2025	-	54,723	291,562	236,839	-
Public Health Emergency Preparedness	93.069	242701412	City Readiness	7/1/2025-7/1/2026	-	-	68,782	145,146	76,364
Public Health Emergency Preparedness	93.069	242701412	Preparedness	7/1/2024-6/30/2025	-	247,707	691,357	443,650	-
Public Health Emergency Preparedness	93.069	242701412	Preparedness	7/1/2025-7/1/2026	-	-	93,645	277,667	184,022
Total Public Health Emergency Preparedness					-	302,430	1,145,346	1,103,302	260,386
Environmental Public Health and Emergency Response	93.070	202700324	Asthma	9/1/2021-8/31/2028	-	35,055	70,000	78,588	43,643
Special Programs For The Aging, Title IV, and Title II Discretionary Projects	93.071	CA0000000000764	SMP	7/1/2020-6/30/2025	-	-	20,558	20,558	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700575	TB Elimination	1/1/2023-12/31/2024	-	78,000	154,351	76,351	-
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	202700281	Refugee	10/1/2019-9/30/2040	-	40,000	40,000	15,000	15,000
Total Project Grants and Cooperative Agreements for Tuberculosis Control Programs					-	118,000	194,351	91,351	15,000
Injury Prevention and Control Research and State and Community Based Programs	93.136	NH28CE003535	Utah Overdose Data	9/1/2023-8/31/2025	-	63,265	774,348	792,656	81,573
Injury Prevention and Control Research and State and Community Based Programs	93.136	NH28CE003535	Utah Overdose Data	9/1/2025-8/31/2026	-	-	102,627	242,225	139,598
Total Injury Prevention and Control Research and State and Community Based Programs					-	63,265	876,975	1,034,881	221,171
Projects for Assistance in Transition from Homelessness (PATH)	93.150	A03082	PATH	7/1/2020-6/30/2025	169,694	-	169,694	169,694	-
Projects for Assistance in Transition from Homelessness (PATH)	93.150	A04833	PATH	7/1/2025-6/30/2030	185,882	-	153,553	185,882	32,329
Total Projects for Assistance in Transition from Homelessness (PATH)					355,576	-	323,247	355,576	32,329
Disabilities Prevention	93.184	242700361	Disabilities Prevention	8/1/2024-7/31/2026	-	9,810	9,810	2,071	2,071
Viral Hepatitis Prevention and Control	93.270	212702410	HCVBBV	5/1/2022-4/30/2025	-	29,656	59,312	29,656	-
Drug-Free Communities Support Program Grants	93.276	NH28CE002445	DFC	10/1/2021-9/30/2023	-	26,881	151,955	144,939	19,865
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	212700331/212702390	COVID-19 PPPHEA	7/1/2020-7/31/2026	-	644,065	1,430,004	785,939	-
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	252700933	Dream	11/15/2024-7/31/2025	-	14,055	77,077	82,488	19,466
Total Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)					-	658,120	1,507,081	868,427	19,466
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	222700679	CWF	9/1/2021-6/30/2025	-	23,762	144,516	120,754	-
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	252701451	CWF	3/15/2025-1/16/2026	-	-	40,181	103,440	63,259
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	252701451	CWF	3/15/2025-7/16/2026	-	-	16,572	423,692	407,120
Total Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response					-	23,762	201,269	647,886	470,379

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
National and State Tobacco Control Program	93.387	212700254	Comprehensive Tobacco	7/1/2021-6/30/2025	\$ -	\$ 52,882	\$ 93,945	\$ 42,926	\$ 1,863
COVID-19 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU38PW000005	Flu Surveillance 24	10/1/2024-10/31/2025	-	120,296	973,396	853,100	-
COVID-19 Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health	93.421	NU38PW000005	Flu Surveillance 25	11/1/2025-7/31/2026	-	-	-	135,731	135,731
Total Strengthening Public Health Systems and Services through National Partnerships to Improve and Protect the Nation's Health					-	120,296	973,396	988,831	135,731
The National Cardiovascular Health Program	93.426	242700002	CCI 23	6/30/2024-6/29/2026	-	34,738	76,847	82,570	40,461
Passed through State of Utah Department of Health:									
Well-Integrated Screening and Evaluation for Women Across the Nation (WISEWOMAN)	93.436	242700511	Be Wise (WW)	9/30/2023-9/29/2028	-	50,553.00	162,500.00	161,104.00	49,157.00
State Physical Activity and Nutrition (SPAN)	93.439	242700002	CCI 23	9/30/2024-9/29/2026	-	17,076	74,847	79,225	21,454
Transitional Living for Homeless Youth	93.550	90CX7335	Transitional Living	10/1/2024-9/30/2029	-	-	250,000	250,000	-
Refugee and Entrant Assistance State / Replacement Designee Administered Programs	93.566	25DW50261	Caregiver Support	10/1/2024-9/30/2026	-	10,068	137,274	146,832	19,626
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	242701369/242700132	PAT	10/1/2023-9/30/2025	-	394,749	1,468,748	1,073,999	-
Maternal, Infant and Early Childhood Home Visiting Grant Program	93.870	232700089	PAT	7/1/2025-6/30/2026	-	-	308,363	978,564	670,201
Total Maternal, Infant and Early Childhood Home Visiting Program					-	394,749	1,777,111	2,052,563	670,201
National Bioterrorism Hospital Preparedness Program	93.889	242701412	HPP Regional	7/1/2024-6/30/2025	-	40,002	145,231	127,124	21,895
National Bioterrorism Hospital Preparedness Program	93.889	242701412	HPP Regional	7/1/2025-6/30/2026	-	-	39,642	80,543	40,901
National Bioterrorism Hospital Preparedness Program	93.889	242701412	MRC	7/1/2024-6/30/2025	-	744	6,008	5,264	-
National Bioterrorism Hospital Preparedness Program	93.889	242701412	MRC	7/1/2025-6/30/2026	-	-	1,807	2,061	254
Total National Bioterrorism Hospital Preparedness Program					-	40,746	192,688	214,992	63,050
HIV Prevention Activities - Health Department Based	93.940	182700619/222701840	HIV Testing & Counseling	7/1/2024-6/30/2026	-	1,078	45,819	51,887	7,146
HIV Prevention Activities - Health Department Based	93.940	182700012	HIV Early Intervention	8/1/2023-5/31/2026	-	103,139	113,000	144,861	135,000
Total HIV Prevention Activities - Health Department Based					-	104,217	158,819	196,748	142,146
Assistance Programs for Chronic Disease Prevention and Control	93.945	192700250	Arthritis	9/1/2024-6/30/2026	-	6,650	20,000	13,350	-
Assistance Programs for Chronic Disease Prevention and Control	93.945	242700698	Arthritis Program	1/1/2024-6/30/2028	-	1,480	14,600	13,120	-
Total Assistance Programs for Chronic Disease Prevention and Control					-	8,130	34,600	26,470	-
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	192700673	STD General	1/1/2023-12/31/2025	-	28,559	89,309	97,000	36,250
Cooperative Agreements for Diabetes Control Programs	93.988	242700002	CCI	6/30/2024-6/29/2026	-	32,113	118,951	103,969	17,131
Preventive Health and Health Services Block Grant	93.991	232700424	PANO & VIPP	10/1/2023-9/30/2025	-	49,876	292,073	293,196	50,999
Preventive Health and Health Services Block Grant	93.991	262702201	PANO & VIPP	10/1/2025-9/30/2026	-	-	-	41,632	41,632
Total Preventive Health and Health Services Block Grant					-	49,876	292,073	334,828	92,631
Maternal and Child Health Services Block Grant to the States	93.994	212700504	MCH	10/1/2023-9/30/2025	-	88,130	267,030	178,900	-
Maternal and Child Health Services Block Grant to the States	93.994	232700580	MCH	10/1/2023-9/30/2025	-	46,741	77,405	85,952	55,288
Maternal and Child Health Services Block Grant to the States	93.994	262702225	MCH	10/1/2025-9/30/2026	-	-	(16,613)	50,579	67,192
Total Maternal and Child Health Services Block Grant to the States					-	134,871	327,822	315,431	122,480
Passed through State of Utah Department of Human Services:									
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	CA0000000000764	Title VII B Ombudsman	7/1/2020-6/30/2025	-	16,510	41,560	25,050	-
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	CA0000000001247	Title VII B Ombudsman	7/1/2025-6/30/2032	-	-	21,200	21,200	-
Total Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals					-	16,510	62,760	46,250	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	CA0000000000764	Title III D	7/1/2020-6/30/2025	-	-	29,600	29,600	-
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	CA0000000001247	Title III D	7/1/2025-6/30/2032	-	-	27,550	29,250	1,700
Total Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services					-	-	57,150	58,850	1,700
National Family Caregiver Support, Title III, Part E	93.052	CA0000000000764	Title III E	7/1/2020-6/30/2025	-	36,350	244,070	207,720	-
National Family Caregiver Support, Title III, Part E	93.052	CA0000000000764	Administration	7/1/2020-6/30/2025	-	23,080	46,160	23,080	-
National Family Caregiver Support, Title III, Part E	93.052	CA0000000001247	Title III E	7/1/2025-6/30/2032	-	-	192,935	211,400	18,465
Total National Family Caregiver Support, Title III, Part E					-	59,430	483,165	442,200	18,465
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	160424	PFS	7/1/2024-6/30/2025	-	17,202	90,476	74,832	1,558
COVID-19 Immunization Cooperative Agreements	93.268	212701513	COVID-19 Vaccines Vulnerable Pop	7/1/2020-6/30/2024	-	37,960	76,736	38,776	-
Immunization Cooperative Agreements	93.268	192701008	Immunizations/Vaccinations	7/1/2022-6/30/2026	-	68,449	249,436	242,676	61,689
Total Immunization Cooperative Agreements					-	106,409	326,172	281,452	61,689
Activities to Support State, Tribal, Local and Territorial (STLT) Health Department Response to Public Health or Healthcare Crises	93.391	222700148	OHD	8/2/2021-5/31/2024	-	31,665	31,665	-	-
Community-Based Child Abuse Prevention Grants	93.590	A03284	Child Abuse Prevention	7/1/2023-6/30/2025	-	21,088	48,621	27,533	-

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
Schedule of Expenditures of Federal Awards
Year Ended December 31, 2025

Federal Grantor Agency / Pass-Through Grantor / Program Title	Federal Assistance Listing Number	Pass-Through Entity Identifying Number/ Project Number	Project Name	Project Period	Passed Through to Subrecipients	Beginning Receivable (Unearned)	Received	Expended	Ending Receivable (Unearned)
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)									
Foster Care Title IV-E	93.658	20MOU22	Title IV-E Foster Care	7/1/2024-6/30/2027	\$ -	\$ 20,675	\$ 359,589	\$ 363,210	\$ 24,296
Social Services Block Grant	93.667	CA000000000764	Nursing Home Alternatives	7/1/2020-6/30/2025	-	108,750	273,550	164,800	-
Social Services Block Grant	93.667	CA0000000001247	Nursing Home Alternatives	7/1/2020-6/30/2025	-	-	49,300	49,300	-
Social Services Block Grant	93.667	2101UTSOSR	SSBG 25	7/1/2024-6/30/2025	185,514	171,227	401,345	230,118	-
Social Services Block Grant	93.667	2101UTSOSR	SSBG 26	7/1/2025-6/30/2026	87,368	-	-	105,518	105,518
Total Social Services Block Grant					272,882	279,977	724,195	549,736	105,518
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	232700052	VIPP	8/1/2022-4/30/2025	-	3,888	10,213	6,325	-
Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)	93.761	232700056	VIPP	8/1/2022-4/30/2025	-	4,200	12,035	7,835	-
Total Evidence-Based Falls Prevention Programs Financed Solely by Prevention and Public Health Funds (PPHF)					-	8,088	22,248	14,160	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA000000000764	Outreach, SMP	7/1/2020-6/30/2025	-	-	32,593	32,593	-
Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations	93.779	CA0000000001247	Outreach, SMP	7/1/2025-6/30/2032	-	-	21,900	21,900	-
Total Centers for Medicare and Medicaid Services (CMS) Research, Demonstrations and Evaluations					-	-	54,493	54,493	-
Opioid STR	93.788	A03082	Opioid	7/1/2020-6/30/2025	-	-	660,696	660,696	-
Opioid STR	93.788	A03082	Opioid	7/1/2024-6/30/2026	-	-	199,000	199,000	-
Opioid STR	93.788	A04833	Opioid	7/1/2025-6/30/2030	-	-	957,370	1,192,103	234,733
Opioid STR	93.788	242700412	HIV Early Intervention Syringe Disposal	9/30/2024-6/30/2025	-	4,010	15,160	11,187	37
Total Opioid STR					-	4,010	1,832,226	2,062,986	234,770
Passed through State of Utah Department of Human Services:									
Block Grants for Community Mental Health Services	93.958	MH25 STCONTRACT	Mental Health Federal Adult SFY25	7/1/2020-6/30/2025	376,320	-	893,525	893,525	-
Block Grants for Community Mental Health Services	93.958	MH25 STCONTRACT	Mental Health Federal Training SFY25	7/1/2020-6/30/2025	31,000	-	31,000	31,000	-
Block Grants for Community Mental Health Services	93.958	MH25 STCONTRACT	Housing CM MHBG SFY25	7/1/2020-6/30/2025	44,507	-	46,990	46,990	-
Block Grants for Community Mental Health Services	93.958	MH25 STCONTRACT	SET MHBG SFY25	7/1/2020-6/30/2025	137,257	-	137,257	137,257	-
Block Grants for Community Mental Health Services	93.958	MH25 STCONTRACT	Receiving Center MHBG HMHI SFY25	7/1/2020-6/30/2025	-	-	1,872,514	1,872,514	-
Block Grants for Community Mental Health Services	93.958	MH26 STCONTRACT	Mental Health Federal Adult SFY26	7/1/2025-6/30/2030	328,659	-	670,555	865,519	194,964
Block Grants for Community Mental Health Services	93.958	MH26 STCONTRACT	SET MHBG SFY26	7/1/2025-6/30/2030	25,000	-	25,000	25,000	-
Total Block Grants for Community Mental Health Services					942,743	-	3,676,841	3,871,805	194,964
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU25 STCONTRACT	FTL SFY25	7/1/2020-6/30/2025	247,968	-	3,278,389	3,278,389	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU25 STCONTRACT	Recovery Support Services SAPT SFY25	7/1/2020-6/30/2025	-	-	601,186	601,186	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU25 STCONTRACT	ADC SFY25 SAPT	7/1/2020-6/30/2025	-	-	271,572	271,572	-
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	BH	7/1/2024-6/30/2026	-	743,384	2,643,032	2,490,607	590,959
Block Grants for Prevention and Treatment of Substance Abuse	93.959	160424	PFR	7/1/2024-6/30/2026	-	22,652	145,287	148,476	25,841
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU26 STCONTRACT	FTL SFY26	7/1/2025-6/30/2030	343,830	-	2,275,783	2,685,197	409,414
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU26 STCONTRACT	Recovery Support Services SAPT SFY26	7/1/2025-6/30/2030	-	-	131,109	141,231	10,122
Block Grants for Prevention and Treatment of Substance Abuse	93.959	SU26 STCONTRACT	SET SUBG SFY26	7/1/2025-6/30/2030	25,000	-	25,000	25,000	-
Total Block Grants for Prevention and Treatment of Substance Abuse					616,798	766,036	9,371,358	9,641,658	1,036,336
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	232701307	INFRA	1/15/2023-11/30/2027	-	51,415	743,368	1,071,057	379,104
Passed through State of Utah Department of Workforce Services:									
Temporary Assistance for Needy Families	93.558	222701638	Contraception Support	4/14/2023-6/30/2027	-	114	997	1,027	144
Total U.S. Department of Health and Human Services					2,187,999	4,533,300	31,683,034	32,139,670	4,989,936
CORPORATION FOR NATIONAL AND COMMUNITY SERVICES									
Passed through the State of Utah Department of Community and Culture:									
AmeriCorps State and National	94.006	22FXDUT0010001	AmeriCorps-MVP	1/1/2023-8/4/2026	-	45,587	255,378	267,584	57,793
AmeriCorps State and National	94.006	19FXHUT0010010	AmeriCorps-MVP	1/1/2022-6/30/2023	-	5,564	5,564	-	-
Total AmeriCorps State and National					-	51,151	260,942	267,584	57,793
Total Corporation for National and Community Services					-	51,151	260,942	267,584	57,793
FEDERAL EMERGENCY MANAGEMENT AGENCY									
Passed through the Emergency Food and Shelter National Board Program									
Emergency Food and Shelter National Board Program	97.024	851000-022	Emergency Food and Shelter Program	11/1/2021-12/31/2024	-	(6,706)	-	-	(6,706)
Passed through the State of Utah Department of Public Safety									
BRIC: Building Resilient Infrastructure and Communities	97.047	EMD-2021-BR-063	2021 BRIC Grant Jordan river Canal Project Scoping	9/1/2022-8/31/2025	-	333,600	333,600	-	-
BRIC: Building Resilient Infrastructure and Communities	97.047	EMD-2022-BR-009	2024 BRIC Grant JSD Seismic Study	3/13/2024-8/23/2026	-	106,656	106,656	-	-
Total BRIC: Building Resilient Infrastructure and Communities					-	440,256	440,256	-	-
Total Federal Emergency Management Agency					-	433,550	440,256	-	(6,706)
TOTAL EXPENDITURES OF FEDERAL AWARDS					\$ 11,898,252	\$ 5,240,764	\$ 67,099,278	\$ 73,098,790	\$ 11,240,276

The accompanying notes are an integral part of this schedule.

SALT LAKE COUNTY, UTAH
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

NOTE 1 – BASIS FOR PRESENTATION

The accompanying schedule of expenditures of federal awards (the Schedule) includes the federal award activity of Salt Lake County, Utah (the County) under programs of the federal government for the year ended December 31, 2025. The information in the Schedule is presented in accordance with the requirements of Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Requirements for Federal Awards* (the 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 financial position, or cash flows of the County.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the modified accrual basis of accounting as described in Note 1 to 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.

The County has elected not to use the 10-percent de minimis indirect cost rate allowed under the Uniform Guidance.

NOTE 3 – RELATIONSHIP TO COUNTY'S FINANCIAL STATEMENTS

Federal awards expended on the Schedule for the year ended December 31, 2025 are also reported in the County's financial statements as program revenues on the statement of activities and as grants and contribution revenue on the statement of revenues, expenditures, and changes in fund balances except as follows:

- The County received noncash vouchers in the Special Supplemental Nutrition Program for Women, Infants, and Children (Assistance Listing Number 10.557) totaling \$15,812,197. Noncash vouchers are considered direct assistance to individuals and, accordingly, are not reported as revenue on the County's financial statements; noncash vouchers are included on the Schedule.
- The County operates a Brownfields Revolving Loan Fund (RLF) program capitalized with funding from the U.S. Environmental Protection Agency under Assistance Listing Number (ALN) 66.818. The County loaned \$188,040 during 2025. These amounts are not reported as revenue on the County's financial statements; loaned amounts are included on the Schedule. The outstanding loan balances under the program at December 31, 2025 were \$1,432,166.
- The County received interest rate subsidies of \$682,172 on Build America Bonds, which are not reported on the Schedule.



Independent Auditor's 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*

Honorable Mayor Wilson and Members of the County Council
Salt Lake County, Utah

We have audited, in accordance with 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, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah (the County), as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated June 25, 2026.

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 or significant deficiencies 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 County's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the County's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Squire & Company, PC

Orem, Utah
June 25, 2026



Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control over Compliance; and Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Honorable Mayor Wilson and Members of the County Council
Salt Lake County, Utah

Report on Compliance for Each Major Federal Program

Opinion on Each Major Program

We have audited Salt Lake County, Utah (the County)'s 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 December 31, 2025. The County's 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 December 31, 2025.

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 (*Government Auditing Standards*); 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 Award* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the County and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe 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 Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether the noncompliance with 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 one 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 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 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 the County'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, significant audit findings, and certain internal control-related matters 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 Auditor's 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 governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of Salt Lake County, Utah as of and for the year ended December 31, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated June 25, 2026, which contained unmodified opinions on those basic 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 basic 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.

Squire & Company, PC

Orem, Utah
June 25, 2026

SALT LAKE COUNTY, UTAH
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS

Year Ended December 31, 2025

No matters were reported in the prior year.

SALT LAKE COUNTY, UTAH
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
 Year Ended December 31, 2025

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued:	Unmodified
Internal control over financial reporting:	
Material weakness identified	No
Significant deficiency identified	None reported
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major federal programs:	
Material weakness identified	No
Significant deficiency identified	None reported
Type of auditor’s report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516(a):	No

Identification of Major Federal Programs

Name of Federal Program (Assistance Listing Number)

WIC Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)
 Congressionally Recommended Awards (16.753)
 Opioid STR (93.788)
 Maternal, Infant and Early Childhood Home Visiting Grant (93.870)

Dollar threshold used to distinguish between type A and type B programs:	\$2,192,964
Auditee qualified as low-risk auditee?	Yes

SECTION II – FINANCIAL STATEMENT FINDINGS

No matters were reported.

SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

No matters were reported.