

COUNTY OF SAN MATEO, CALIFORNIA

Single Audit Reports

Year Ended June 30, 2023

COUNTY OF SAN MATEO
Single Audit Reports
Year Ended June 30, 2023

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**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***

To the Board of Supervisors of
the County of San Mateo
Redwood City, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Mateo, California (County) as of and for the year ended June 30, 2023, 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 5, 2024. Our report includes a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees’ Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County’s financial statements. The financial statements of the Health Plan of San Mateo were not audited in accordance with *Government Auditing Standards*. 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 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 were not identified.

Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Macias Gini E O'Connell LPA". The signature is written in a cursive, flowing style.

Walnut Creek, California
January 5, 2024

**Independent Auditor’s Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; Report on Schedule of Expenditures of
Federal Awards Required by the Uniform Guidance; and Report on State of California
Department of Community Services and Development, Community Services Block Grant,
Schedules of Revenues and Expenditures**

To the Board of Supervisors of
the County of San Mateo
Redwood City, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the County of San Mateo, California’s (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, 2023. 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 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, 2023.

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 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 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 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.

Other Matter – Federal Expenditures Not Included in the Compliance Audit

The County’s basic financial statements include the operations of the Housing Authority of the County of San Mateo (Housing Authority), which expended \$127,985,246 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2023. Our compliance audit, described in the Opinion on Each Major Federal Program section, does not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the audit requirements of the Uniform Guidance.

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 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 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 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 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 and Report on State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated January 5, 2024, which contained unmodified opinions on those financial statements. Our report contains a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees' Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County's financial statements. Our audit was performed 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 and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and the State of California Department of Community Services and Development, respectively, and are 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 and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Walnut Creek, California
March 29, 2024

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COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through State of California, Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ 228,389	\$ -	21-0517-038-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	20,925	-	22-0998-010-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	80,590	-	22-0294-036-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	2,208	-	21-0595-023-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	2,049	-	22-1695-024-SF
Subtotal of Plant and Animal Disease, Pest Control, and Animal Care		334,161	-	
Passed Through State of California, Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	23,202	-	DKXQFH4EDK05
National School Lunch Program	10.555	41,786	-	DKXQFH4EDK05
Subtotal of Child Nutrition Cluster		64,988	-	
Passed Through State of California, Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	428,792	-	19-10185
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2,340,171	-	22-10285
Subtotal of WIC Special Supplemental Nutrition Program for Women, Infants, and Children		2,768,963	-	
Passed Through State of California, Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	15,537,630	-	CFL 22/23-19 & 83
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	7,481	-	CFL 22/23-64
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	4,431	-	CIT 0093-23
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	652,289	-	CFL 22/23-82
Passed Through State of California, Department of Public Health:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	566,762	-	19-10331
Subtotal of State Administrative Matching Grants for the Supplemental Nutrition / SNAP Cluster		16,768,593	-	
Subtotal of Pass-Through Programs		19,936,705	-	
TOTAL U.S. DEPARTMENT OF AGRICULTURE		19,936,705	-	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
CDBG - Entitlement Grants Cluster:				
Community Development Block Grants / Entitlement Grants	14.218	1,404,093	1,132,221	B-20-UW-06-0006 *
Community Development Block Grants / Entitlement Grants	14.218	3,998,802	2,651,324	B-22-UC-06-0006 *
Emergency Solutions Grant Program	14.231	237,121	220,131	E22-UC-06-0006 *
COVID-19 Emergency Solutions Grant Program	14.231	1,657,997	1,278,305	E20-UW-06-0006 *
Home Investment Partnerships Program	14.239	22,327	-	M21-DC-06-0216
Home Investment Partnerships Program	14.239	892,148	634,945	M22-DC-06-0216
Subtotal of Home Investment Partnerships Program		914,475	634,945	
Economic Development Initiative, Community Project Funding, and Miscellaneous Grants	14.251	500,000	-	B-22-CP-CA-0076
Continuum of Care Program	14.267	13,875	-	CA1401L9T122005
Continuum of Care Program	14.267	66,235	-	CA1401L9T122106
Continuum of Care Program	14.267	367,597	-	CA1928L9T122000
Subtotal of Continuum of Care Program		447,707	-	
Subtotal of Direct Programs		9,160,195	5,916,926	
Passed Through State of California, Department of Housing and Community Development:				
CDBG - Entitlement Grants Cluster:				
COVID-19 Community Development Block Grants / Entitlement Grants	14.218	129,211	-	21-CDBG-HK-00008 *
Emergency Solutions Grant Program	14.231	177,201	171,658	22-ESG-17015 *
COVID-19 Emergency Solutions Grant Program	14.231	4,900,381	3,533,253	20-ESGCV1-00031 *
Passed Through City and County of San Francisco:				
Housing Opportunities for Persons with AIDS	14.241	832,116	-	18-10770
Subtotal of Pass-Through Programs		6,038,909	3,704,911	
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		15,199,104	9,621,837	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	\$ 12,856	\$ -	2022-41
Edward Byrne Memorial Justice Assistance Grant Program	16.738	21,078	-	2023-41
Subtotal of Edward Byrne Memorial Justice Assistance Grant Program		<u>33,934</u>	<u>-</u>	
DNA Backlog Reduction Program	16.741	33,027	-	2020-DN-BX-0154
DNA Backlog Reduction Program	16.741	350,448	-	15PBJA-21-GG03097-DNAX
Subtotal of DNA Backlog Reduction Program		<u>383,475</u>	<u>-</u>	
Equitable Sharing Program	16.922	199,232	-	None
Subtotal of Direct Programs		<u>616,641</u>	<u>-</u>	
Passed Through State of California, Board of State and Community Corrections:				
Edward Byrne Memorial Competitive Grant Program	16.751	1,225,568	1,225,568	BSCC 638-19
Passed Through California Governor's Office of Emergency Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	53,855	-	CQ21170410
Crime Victim Assistance	16.575	113,979	-	VW21400410
Crime Victim Assistance	16.575	595,820	-	VW22410410
Crime Victim Assistance	16.575	89,229	-	UV21040410
Crime Victim Assistance	16.575	28,867	-	XE21040410
Crime Victim Assistance	16.575	56,490	-	XE22050410
Crime Victim Assistance	16.575	114,940	-	KC21050410
Crime Victim Assistance	16.575	61,613	-	KC22010410
Crime Victim Assistance	16.575	127,819	-	XC21400410
Crime Victim Assistance	16.575	151,532	-	XC22050410
Subtotal of Crime Victim Assistance		<u>1,340,289</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>2,619,712</u>	<u>1,225,568</u>	
TOTAL U.S. DEPARTMENT OF JUSTICE		<u>3,236,353</u>	<u>1,225,568</u>	
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Airport Improvement Program	20.106	77,258	-	3-06-0097-021-2022
Airport Improvement Program	20.106	87,927	-	3-06-0097-020-2022
Airport Improvement Program	20.106	413,136	-	3-06-0210-025-2023
Subtotal Airport Improvement Program		<u>578,321</u>	<u>-</u>	
Subtotal of Direct Programs		<u>578,321</u>	<u>-</u>	
Passed Through State of California, Department of Transportation:				
Highway Planning and Construction	20.205	5,571	-	BPMP-5935(064)
Highway Planning and Construction	20.205	302,512	-	STPL-5935(087)
Subtotal Highway Planning and Construction		<u>308,083</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>308,083</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		<u>886,404</u>	<u>-</u>	
U.S. DEPARTMENT OF TREASURY				
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	30,360,285	-	None *
Subtotal of Direct Program		<u>30,360,285</u>	<u>-</u>	
Passed Through State of California, Department of Social Services:				
COVID-19 Coronavirus Relief Fund	21.019	1,269,765	-	CFL 22/23-31
Passed Through State of California, Department of Housing and Community Development:				
COVID-19 Emergency Rental Assistance Program	21.023	332,465	-	21-ERAP-10007
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	36,761,415	-	21HK-16917/17082/16918 *
Subtotal of Pass-Through Programs		<u>38,363,645</u>	<u>-</u>	
TOTAL U.S. DEPARTMENT OF TREASURY		<u>68,723,930</u>	<u>-</u>	
U.S. DEPARTMENT OF EDUCATION				
Passed Through State of California, Department of Rehabilitation:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	669,092	-	32026
TOTAL U.S. DEPARTMENT OF EDUCATION		<u>669,092</u>	<u>-</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Center Program Cluster:				
Grants for New and Expanded Services under the Health Centers Program	93.527	\$ 10,767	\$ -	H8GCS48341
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	2,120,833	-	H80CS00051-21-00
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	784,914	-	H80CS00051-22-00
COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	625,049	-	H8FCS40765-01-02
Subtotal Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)		<u>3,530,796</u>	-	
Subtotal of Health Center Program Cluster		<u>3,541,563</u>	-	
COVID-19 Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution	93.498	3,485,892	-	None
Grants for Capital Development in Health Centers	93.526	119,407	-	C8ECS44833-01-00
Subtotal of Direct Programs		<u>7,146,862</u>	-	
Passed Through State of California, Department of Aging:				
Aging Cluster:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	7,102	-	AP-2223-08
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	49,067	49,067	AP-2223-08
COVID-19 Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	3,305	3,305	2101CAOM6-00
Subtotal of Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals		<u>52,372</u>	<u>52,372</u>	
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	891,167	773,072	AP-2223-08
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	25,198	7,400	2101CAVAC5-00
COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	103,150	95,724	2101CASSC6-00
Subtotal of Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		<u>1,019,515</u>	<u>876,196</u>	
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	1,729,856	1,548,168	AP-2223-08
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	431,249	419,141	2101CAHD6-00
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	69,371	69,371	2101CAHDC5-00
Subtotal of Special Programs for the Aging - Title III, Part C - Nutrition Services		<u>2,230,476</u>	<u>2,036,680</u>	
National Family Caregiver Support, Title III, Part E	93.052	405,081	363,577	AP-2223-08
National Family Caregiver Support, Title III, Part E	93.052	8,544	8,544	2101CAHD6-00
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	32,156	30,903	2101CAHDC5-00
Subtotal of National Family Caregiver Support, Title III, Part E		<u>445,781</u>	<u>403,024</u>	
Nutrition Services Incentive Program	93.053	215,439	215,439	AP-2223-08
Subtotal of Aging Cluster		<u>3,970,685</u>	<u>3,583,711</u>	
Medicare Enrollment Assistance Program	93.071	32,081	32,081	MI-2122-08
Medicare Enrollment Assistance Program	93.071	57,247	57,247	MI-2223-08
Subtotal of Medicare Enrollment Assistance Program		<u>89,328</u>	<u>89,328</u>	
State Health Insurance Assistance Program	93.324	84,811	80,126	HI-2122-08
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	17,887	17,887	FA-2122-08
COVID-19 Elder Abuse Preventions Interventions Program	93.747	2,222,867	-	GNNSCND8JN9
Passed Through State of California, Department of Social Services:				
Guardianship Assistance				
Guardianship Assistance	93.090	276,084	-	CDSS 2023
MaryLee Allen Promoting Safe and Stable Families	93.556	342,239	213,966	CFL 22/23-15
MaryLee Allen Promoting Safe and Stable Families	93.556	84,467	-	CFL 20/21-92
Subtotal of MaryLee Allen Promoting Safe and Stable Families		<u>426,706</u>	<u>213,966</u>	
Temporary Assistance for Needy Families	93.558	10,112,764	-	CFL 22/23-18/18E & 85
Temporary Assistance for Needy Families	93.558	1,306,653	1,306,653	CFL 22/23-43
Temporary Assistance for Needy Families	93.558	3,422,935	-	CDSS 2023
Temporary Assistance for Needy Families	93.558	98,832	-	CFL 22/23-02 & 78
Temporary Assistance for Needy Families	93.558	29,916	-	CFL 22/23-12
Temporary Assistance for Needy Families	93.558	4,685,075	-	CFL 22/23-70
Subtotal of Temporary Assistance for Needy Families		<u>19,656,175</u>	<u>1,306,653</u>	
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	282,654	-	CDSS-2023
CCDF Cluster:				
Child Care and Development Block Grant	93.575	446,511	446,511	CAPP-1053
Child Care and Development Block Grant	93.575	99,453	99,453	C2AP-2049
Subtotal of Child Care and Development Block Grant		<u>545,964</u>	<u>545,964</u>	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	246,933	246,933	CAPP-1053
Subtotal of CCDF Cluster		<u>792,897</u>	<u>792,897</u>	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)					
Passed Through State of California, Department of Social Services (Continued):					
Community-Based Child Abuse Prevention Grants	93.590	\$ 51,519	\$ 51,519	ACL-I-13-23	
Stephanie Tubbs Jones Child Welfare Services Program	93.645	273,984	-	CFL 22/23-70	
Foster Care - Title IV-E	93.658	6,316,337	64,254	CDSS-2023	*
Foster Care - Title IV-E	93.658	287,935	-	CFL 22/23-32	*
Foster Care - Title IV-E	93.658	284,356	-	CFL 22/23-07	*
Foster Care - Title IV-E	93.658	249,732	-	CFL 22/23-23	*
Foster Care - Title IV-E	93.658	403,303	-	CFL 22/23-56	*
Foster Care - Title IV-E	93.658	24,155	24,155	CFL 22/23-11	*
Foster Care - Title IV-E	93.658	140,231	-	None	*
Adoption Assistance	93.659	3,930,083	-	CDSS-2023	
Social Services Block Grant	93.667	433,733	-	CFL 22/23-70	
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	154,914	154,914	CFL 22/23-59	
Medical Assistance Program	93.778	11,194,018	-	None	*
Passed Through State of California, Department of Health Care Services:					
Projects for Assistance in Transition from Homelessness (PATH)	93.150	142,473	142,473	None	
Disabilities Prevention	93.184	333,398	-	San Mateo	
Foster Care - Title IV-E	93.658	2,567,761	-	None	*
Children's Health Insurance Program	93.767	108,677	-	San Mateo	*
Medical Assistance Program	93.778	665,128	-	San Mateo	*
Medical Assistance Program	93.778	85,000	85,000	20-10386	*
Medical Assistance Program	93.778	36,760	-	75XO512	*
Block Grants for Community Mental Health Services	93.958	1,342,003	383,925	B09SM083782	
COVID-19 Block Grants for Community Mental Health Services	93.958	64,862	52,957	B09SM083945	
COVID-19 Block Grants for Community Mental Health Services	93.958	61,511	61,511	B09SM085337	
Subtotal of Block Grants for Community Mental Health Services		<u>1,468,376</u>	<u>498,393</u>		
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4,600,298	3,889,561	1B08TI084632-01	
COVID-19 Block Grants for Prevention and Treatment of Substance Abuse	93.959	1,740,940	1,703,427	1B08TI084632-01	
Subtotal of Block Grants for Prevention and Treatment of Substance Abuse		<u>6,341,238</u>	<u>5,592,988</u>		
Passed Through State of California, Department of Child Support Services:					
Child Support Enforcement	93.563	6,806,812	-	None	
Passed Through State of California, Department of Community Services and Development:					
Community Services Block Grant	93.569	158,705	144,205	22F-5040	
Community Services Block Grant	93.569	368,838	356,393	23F-4040	
Subtotal of Community Services Block Grant		<u>527,543</u>	<u>500,598</u>		
Passed Through Health Plan of San Mateo:					
Children's Health Insurance Program	93.767	217,354	-	R078737	*
Medical Assistance Program	93.778	523,850	-	None	*
Medical Assistance Program	93.778	1,330,256	-	R078737	*
Passed Through State of California, Department of Public Health:					
Public Health Emergency Preparedness	93.069	814,825	-	22-10682	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	176,641	-	2041BASE00	
Immunization Cooperative Agreements	93.268	1,190,968	-	22-11055	
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	2,431,118	-	COVID-19ELC99	*
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	344,936	-	AMDPHL11	*
COVID-19 Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	251,968	-	COVID-19-4101	
Affordable Care Act Maternal, Infant, and Early Childhood Home Visiting Program	93.505	998,769	-	CHVP22-41	
Medical Assistance Program	93.778	87,212	-	20-10546	*
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	132,385	-	21-10748	
National Bioterrorism Hospital Preparedness Program	93.889	278,301	-	22-10682	
HIV Care Formula Grants	93.917	377,437	-	18-10888	
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	428,940	-	21-10584	
HIV Prevention Activities - Health Department Based	93.940	127,205	-	18-10770	
HIV Prevention Activities - Health Department Based	93.940	119,492	-	22-10795	
Subtotal of HIV Prevention Activities - Health Department Based		<u>246,697</u>	<u>-</u>		
Maternal and Child Health Services Block Grant to the States	93.994	2,093,923	-	202241 San Mateo	
Passed Through City and County of San Francisco:					
HIV Emergency Relief Project Grants	93.914	1,457,882	-	H89HA00006	
Passed Through Heluna Health:					
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	80,976	-	6NU50CK000539-02-04	*
Subtotal of Pass-Through Programs		<u>84,111,998</u>	<u>13,198,862</u>		
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		<u>91,258,860</u>	<u>13,198,862</u>		

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
OFFICE OF THE EXECUTIVE PRESIDENT				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	\$ 184,744	\$ -	G19SF0001A
High Intensity Drug Trafficking Areas Program	95.001	38,736	-	G20SF0001A
High Intensity Drug Trafficking Areas Program	95.001	519,712	-	G21SF0001A
High Intensity Drug Trafficking Areas Program	95.001	2,593,789	-	G22SF0001A
High Intensity Drug Trafficking Areas Program	95.001	1,004,999	-	G23SF0001A
Subtotal High Intensity Drug Trafficking Areas Program		4,341,980	-	
TOTAL OFFICE OF THE EXECUTIVE PRESIDENT		4,341,980	-	
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through California Governor's Office of Emergency Services:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	416,437	-	FEMA-4558-DR-CA
Emergency Management Performance Grants	97.042	50,498	-	2021-0015
Emergency Management Performance Grants	97.042	115,000	-	2022-0005
COVID-19 Emergency Management Performance Grants	97.042	39,782	-	2021-0014
Subtotal of Emergency Management Performance Grants		205,280	-	
Homeland Security Grant Program	97.067	187,787	-	2018-0054 *
Homeland Security Grant Program	97.067	144,097	-	2019-0035 *
Homeland Security Grant Program	97.067	688,419	-	2020-0095 *
Homeland Security Grant Program	97.067	1,601,194	-	2021-0081 *
Homeland Security Grant Program	97.067	334,200	-	2022-0043 *
Passed Through City and County of San Francisco:				
Homeland Security Grant Program	97.067	124,738	-	2020-0095 *
Homeland Security Grant Program	97.067	5,495,654	-	2021-0081 *
Homeland Security Grant Program	97.067	1,246,698	-	2022-0043 *
Subtotal of Pass-Through Programs		10,444,504	-	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		10,444,504	-	
TOTAL EXPENDITURES OF FEDERAL AWARDS		\$ 214,696,932	\$ 24,046,267	

* See Note 8 - Program Totals for table that summarizes programs funded by various sources.

COUNTY OF SAN MATEO
Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2023

1. GENERAL

The schedule of expenditures of federal awards (Schedule) includes the federal grant activity of the County of San Mateo (County). All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other nonfederal agencies are included in this Schedule, except for assistance related to Medical Assistance (Medi-Cal) and Medicare Hospital Insurance (Medicare) (Note 5) and the Housing Authority of the County of San Mateo (Housing Authority) (Note 6).

The Schedule identifies federal programs by the Assistance Listing Number (ALN). In addition, expenditures funded from COVID-19 grant funding sources are denoted by the prefix COVID-19 in the federal program title.

2. BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting for program expenditures accounted for in the governmental funds and the accrual basis of accounting for program expenditures accounted for in the proprietary funds as described in Note 2.B of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County did not elect to use the 10% de minimize cost rate as covered in Title 2 U.S. Code of Federal Regulations section 200.414 Indirect (F&A) costs.

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree or can be reconciled with amounts reported in the related federal financial assistance reports.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

5. MEDI-CAL AND MEDICARE

Direct Medi-Cal and Medicare expenditures are excluded from the Schedule. These expenditures represent fees for services and are not included in the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. However, administrative costs related to Medi-Cal and Medicare are included in the Schedule under the Medical Assistance Program (ALN 93.778).

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

6. HOUSING AUTHORITY OF THE COUNTY OF SAN MATEO

Housing Authority federal expenditures are excluded from the Schedule and are separately audited by other auditors. Federal expenditures for the Housing Authority programs are taken from the separately issued single audit report for the year ended June 30, 2023. The federal programs of the Housing Authority are as follows:

<u>Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
U.S. Department of Housing and Urban Development		
Moving To Work Demonstration Program		
Housing Choice Vouchers	14.881	\$ 95,556,769
Total Moving to Work Demonstration Program		<u>95,556,769</u>
Housing Voucher Cluster		
Housing Choice Vouchers	14.871	9,768,546
Emergency Housing Vouchers	14.871	5,536,537
Mainstream Vouchers	14.879	6,177,255
Total Housing Voucher Cluster		<u>21,482,338</u>
Continuum of Care	14.267	10,377,431
ROSS-FSS Coordinator	14.896	568,708
Total U.S. Department of Housing and Urban Development		<u>127,985,246</u>
Total Expenditure of Federal Awards		<u><u>\$ 127,985,246</u></u>

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (Continued)

Year Ended June 30, 2023

7. CALIFORNIA DEPARTMENT OF AGING (CDA) SINGLE AUDIT REPORTING REQUIREMENTS

The terms and conditions of agency contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. For state grants not involving federal funding, the amounts are to be displayed separately. The following schedule is presented to comply with these requirements.

Federal Grantor Pass-through Grantor Program Title	Assistance Listing No.	Grant/ Contract Number	Expenditures	
			State	Federal
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
<i>Passed Through State of California, Department of Aging</i>				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	AP-2223-08	\$ -	\$ 7,102
Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-2223-08	-	49,067
COVID-19 Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	2101CAOM6-00	-	3,305
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2223-08	241,610	891,167
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CAVAC5-00	-	25,198
COVID-19 Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CASSC6-00	-	103,150
Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	AP-2223-08	1,121,984	1,729,856
COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	2001CAHDC3-00	-	431,249
COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	2001CAHDC2-00	-	69,371
National Family Caregiver Support, Title III, Part E	93.052	AP-2223-08	12,918	405,081
National Family Caregiver Support, Title III, Part E	93.052	2101CAHD6-00	-	8,544
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	2101CAHDC5-00	-	32,156
Nutrition Services Incentive Program	93.053	AP-2223-08	-	215,439
Medicare Enrolment Assistance Program	93.071	MI-2122-08	-	32,081
Medicare Enrolment Assistance Program	93.071	MI-2223-08	-	57,247
State Health Insurance Assistance Program	93.324	HI-2122-08	216,670	84,811
Support for Ombudsman and Beneficiary Counseling Programs for States Participating in Financial Alignment Model Demonstrations for Dually Eligible Individuals	93.634	FA-2122-08	-	17,887
COVID-19 Elder Abuse Preventions Interventions Program	93.747	GNN5CNDB8JN9	-	2,222,867
Total Expenditures			1,593,182	<u>\$ 6,385,578</u>
State Awards - California Department of Aging				
Ombudsman State Health Facilities Citation Penalties Account		AP-2122-08	30,342	
Ombudsman Skilled Nursing Facility Quality & Accountability Fund		AP-2122-08	45,209	
Ombudsman Public Health & Licensing and Certification Fund		AP-1920-08	<u>9,518</u>	
Total Expenditures of CDA Awards			<u>\$ 1,678,251</u>	

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2023

8. PROGRAM TOTALS

The following table summarizes programs funded by various sources whose totals are not shown on the Schedule.

Assistance Listing No./Program Title/ Federal Grantor or Pass-Through Grantor	Grant Identifying Number	Federal Expenditures
(1) 14.218 - Community Development Block Grants / Entitlement Grants		
U.S. Department of Housing and Urban Development	B-20-UW-06-0006	\$ 1,404,093
U.S. Department of Housing and Urban Development	B-22-UC-06-0006	3,998,802
State of California, Department of Housing and Community Development	21-CDBG-HK-00008	129,211
Program Total		<u>\$ 5,532,106</u>
(2) 14.231 - Emergency Solutions Grant Program		
U.S. Department of Housing and Urban Development	E22-UC-06-0006	237,121
U.S. Department of Housing and Urban Development	E20-UW-06-0006	1,657,997
State of California, Department of Housing and Community Development	22-ESG-17015	177,201
State of California, Department of Housing and Community Development	20-ESGCV1-00031	4,900,381
Program Total		<u>\$ 6,972,700</u>
(3) 21.027 - Coronavirus State and Local Fiscal Recovery Funds		
U.S. Department of Treasury	None	\$ 30,360,285
State of California, Department of Housing and Community Development	None	36,761,415
Program Total		<u>\$ 67,121,700</u>
(4) 93.323 - Epidemiology and Laboratory Capacity for Infectious Diseases		
State of California, Department of Public Health	COVID-19ELC99	\$ 2,431,118
State of California, Department of Public Health	AMDPHL11	344,936
Heluna Health	6NU50CK000539-02-04	80,976
Program Total		<u>\$ 2,857,030</u>
(5) 93.658 - Foster Care - Title IV-E		
State of California, Department of Social Services	CDSS-2023	\$ 6,316,337
State of California, Department of Social Services	CFL 22/23-32	287,935
State of California, Department of Social Services	CFL 22/23-07	284,356
State of California, Department of Social Services	CFL 22/23-23	249,732
State of California, Department of Social Services	CFL 22/23-56	403,303
State of California, Department of Social Services	CFL 22/23-11	24,155
State of California, Department of Social Services	None	140,231
State of California, Department of Health Care Services	None	2,567,761
Program Total		<u>\$ 10,273,810</u>
(6) 93.767 - Children's Health Insurance Program		
State of California, Department of Health Care Services	San Mateo	\$ 108,677
Health Plan of San Mateo	R078737	217,354
Program Total		<u>\$ 326,031</u>
(7) 93.778 - Medical Assistance Program		
State of California, Department of Social Services	None	11,194,018
State of California, Department of Health Care Services	San Mateo	665,128
State of California, Department of Health Care Services	20-10386	85,000
State of California, Department of Health Care Services	75XO512	36,760
Health Plan of San Mateo	None	523,850
Health Plan of San Mateo	R078737	1,330,256
State of California, Department of Public Health	20-10546	87,212
Program Total		<u>\$ 13,922,224</u>
(8) 97.067 - Homeland Security Grant Program		
State of California, Governor's Office of Emergency Services	2018-0054	\$ 187,787
State of California, Governor's Office of Emergency Services	2019-0035	144,097
State of California, Governor's Office of Emergency Services	2020-0095	688,419
State of California, Governor's Office of Emergency Services	2021-0081	1,601,194
State of California, Governor's Office of Emergency Services	2022-0043	334,200
City and County of San Francisco	2020-0095	124,738
City and County of San Francisco	2021-0081	5,495,654
City and County of San Francisco	2022-0043	1,246,698
Program Total		<u>\$ 9,822,787</u>

COUNTY OF SAN MATEO
 Schedule of Findings and Questioned Costs
 Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Financial Statements:

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? None reported
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

- Material weakness(es) identified? None reported
- Significant deficiency(ies) identified? None reported

Type of auditor’s report issued on compliance for the major federal programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)? Yes

Identification of major programs:

<u>Cluster/Program Title</u>	<u>Assistance Listing Number(s)</u>
Coronavirus State and Local Fiscal Recovery Funds	21.027
Aging Cluster.....	93.041/93.042/93.044/ 93.045/93.052/93.053
Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution.....	93.498
Adoption Assistance	93.659
Medical Assistance Program.....	93.778
Homeland Security Grant Program.....	97.067

Dollar threshold used to distinguish between Type A and Type B programs: \$3,000,000

Auditee qualified as low-risk auditee? Yes

COUNTY OF SAN MATEO
Schedule of Findings and Questioned Costs (Continued)
Year Ended June 30, 2023

Section II – Financial Statement Findings

None reported.

Section III – Federal Awards Findings and Questioned Costs

None reported.

COUNTY OF SAN MATEO
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2023

Prior Year Findings and Questioned Costs

Financial Statement Findings:

None reported.

Federal Awards Findings:

Reference Number:	2021-001 and 2022-001
Audit Finding:	Significant Deficiency in Internal Control
Category of Finding	Reporting
Federal Program Title	Provider Relief Fund and American Rescue Plan (ARP) Rural Distribution (Assistance Listing Number 93.498)
Status of Corrective Action:	Corrective action plan has been implemented.

COUNTY OF SAN MATEO
 Supplementary Information (Continued)
 State of California Department of Community Services and Development
 Schedules of Revenues and Expenditures
 Community Services Block Grant (CSBG) – ALN 93.569

Contract No. 22F-5040, for the period January 1, 2022 - May 31, 2023

REVENUES	Fiscal Year 2021/22	Fiscal Year 2022/23	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ 349,151	\$ 127,705	\$ 476,856	\$ 476,856	\$ 476,856
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ 14,500	\$ 14,500	\$ 14,500	\$ 14,500
Program Costs					
Sub-Contractors	349,151	113,205	462,356	462,356	462,356
Total Expenditures*	\$ 349,151	\$ 127,705	\$ 476,856	\$ 476,856	\$ 476,856

Contract No. 22F-5040 Discretionary, for the period January 1, 2022 - May 31, 2023

REVENUES	Fiscal Year 2021/22	Fiscal Year 2022/23	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ -	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000
EXPENDITURES					
Administrative Costs					
Salaries and Wages	\$ -	\$ -	\$ -	\$ -	\$ -
Program Costs					
Sub-Contractors	-	31,000	31,000	31,000	31,000
Total Expenditures*	\$ -	\$ 31,000	\$ 31,000	\$ 31,000	\$ 31,000

CSBG Contract No. 23F-4040, for the period January 1, 2023 - May 31, 2024

REVENUES	Fiscal Year 2022/23	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	\$ 368,838	\$ 368,838	\$ 368,838	\$ 469,059
EXPENDITURES				
Administrative Costs				
Salaries and Wages	\$ 12,445	\$ 12,445	\$ 12,445	\$ 14,500
Program Costs				
Sub-Contractors	356,393	356,393	356,393	454,559
Total Expenditures*	\$ 368,838	\$ 368,838	\$ 368,838	\$ 469,059

* Expenditures are reported in the Schedule of Expenditures of Federal Awards (Schedule) under the designated ALN and pass-through entity numbers.

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