

COUNTY OF SAN MATEO, CALIFORNIA

Single Audit Reports

Year Ended June 30, 2024

COUNTY OF SAN MATEO
Single Audit Reports
Year Ended June 30, 2024

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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, 2024, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 23, 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 style with a vertical line under the letter 'i' in "Gini".

Walnut Creek, California
December 23, 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, 2024. 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, 2024.

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 \$144,463,549 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2024. 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, 2024, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 23, 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.



Walnut Creek, California
March 28, 2025

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COUNTY OF SAN MATEO
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2024

| 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 | 17,249 | - | 23-0413-008-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 98,760 | - | 23-0026-004-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 2,866 | - | 22-1695-024-SF |
| Plant and Animal Disease, Pest Control, and Animal Care | 10.025 | 3,887 | - | 23-0729-024-SF |
| Subtotal of Plant and Animal Disease, Pest Control, and Animal Care | | 351,151 | - | |
| Passed Through State of California, Department of Education: | | | | |
| Child Nutrition Cluster: | | | | |
| School Breakfast Program | 10.553 | 25,086 | - | None |
| National School Lunch Program | 10.555 | 42,768 | - | None |
| Subtotal of Child Nutrition Cluster | | 67,854 | - | |
| Passed Through State of California, Department of Public Health: | | | | |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 611,940 | - | 22-10285 A01 |
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 | 2,692,544 | - | 22-10285 A02 |
| Subtotal of WIC Special Supplemental Nutrition Program for Women, Infants, and Children | | 3,304,484 | - | |
| Passed Through State of California, Department of Social Services: | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | 14,953,857 | - | CFL 23/24-24 & 75 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | 815,314 | - | CFL 23/24-38 & 71 |
| Passed Through State of California, Department of Public Health: | | | | |
| SNAP Cluster: | | | | |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | 116,913 | - | 19-10331 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP) | 10.561 | 324,967 | - | 23-10344 |
| Subtotal of State Administrative Matching Grants for the Supplemental Nutrition / SNAP Cluster | | 16,211,051 | - | |
| Subtotal of Pass-Through Programs | | 19,934,540 | - | |
| TOTAL U.S. DEPARTMENT OF AGRICULTURE | | 19,934,540 | - | |
| U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | | | |
| Direct Programs: | | | | |
| CDBG - Entitlement Grants Cluster: | | | | |
| Community Development Block Grants / Entitlement Grants | 14.218 | 556,538 | 165,767 | B-20-UW-06-0006 |
| Community Development Block Grants / Entitlement Grants | 14.218 | 2,185,682 | 812,842 | B-23-UC-06-0006 |
| Subtotal of Community Development Block Grants / Entitlement Grants | | 2,742,220 | 978,609 | |
| Emergency Solutions Grant Program | 14.231 | 165,424 | 130,547 | E23-UC-06-0006 * |
| COVID-19 Emergency Solutions Grant Program | 14.231 | 408,977 | 96,886 | E20-UW-06-0006 * |
| Home Investment Partnerships Program | 14.239 | 75,512 | - | M21-DC-06-0216 |
| Home Investment Partnerships Program | 14.239 | 339,524 | 14,965 | M23-DC-06-0216 |
| Subtotal of Home Investment Partnerships Program | | 415,036 | 14,965 | |
| Economic Development Initiative, Community Project Funding, and Miscellaneous Grants | 14.251 | 500,000 | - | B-22-CP-CA-0076 |
| Continuum of Care Program | 14.267 | 388,731 | - | CA2000L9T122100 |
| Continuum of Care Program | 14.267 | 13,875 | - | CA1401L9T122106 |
| Continuum of Care Program | 14.267 | 42,208 | - | CA1401L9T122207 |
| Continuum of Care Program | 14.267 | 9,207 | - | CA2201H9T122200 |
| Subtotal of Continuum of Care Program | | 454,021 | - | |
| Subtotal of Direct Programs | | 4,685,678 | 1,221,007 | |
| Passed Through State of California, Department of Housing and Community Development: | | | | |
| COVID-19 Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii | 14.228 | 806,493 | 487,125 | 21-CDBG-HK-00008 |
| Emergency Solutions Grant Program | 14.231 | 137,814 | 132,972 | 23-ESG-18016 * |
| COVID-19 Emergency Solutions Grant Program | 14.231 | 63,129 | - | 20-ESGCV1-00031 * |
| Passed Through City and County of San Francisco: | | | | |
| Housing Opportunities for Persons with AIDS | 14.241 | 878,507 | - | CAH23F003 |
| Subtotal of Pass-Through Programs | | 1,885,943 | 620,097 | |
| TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT | | 6,571,621 | 1,841,104 | |

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, 2024

| 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 | \$ 27,593 | \$ - | 2024-37 |
| DNA Backlog Reduction Program | 16.741 | 346,956 | - | 15PBJA-22-GG-01606-DNAX |
| Equitable Sharing Program | 16.922 | 225,071 | - | None |
| Subtotal of Direct Programs | | <u>599,620</u> | <u>-</u> | |
| Passed Through California Governor's Office of Emergency Services: | | | | |
| Paul Coverdell Forensic Sciences Improvement Grant Program | 16.742 | 64,045 | - | CQ22180410 |
| Crime Victim Assistance | 16.575 | 231,511 | - | VW22410410 |
| Crime Victim Assistance | 16.575 | 598,033 | - | VW23420410 |
| Crime Victim Assistance | 16.575 | 46,510 | - | XE22050410 |
| Crime Victim Assistance | 16.575 | 181,233 | - | KC22010410 |
| Crime Victim Assistance | 16.575 | 72,665 | - | KC23020410 |
| Crime Victim Assistance | 16.575 | 122,334 | - | XC22050410 |
| Crime Victim Assistance | 16.575 | 84,377 | - | XC23060410 |
| Subtotal of Crime Victim Assistance | | <u>1,336,663</u> | <u>-</u> | |
| Subtotal of Pass-Through Programs | | <u>1,400,708</u> | <u>-</u> | |
| TOTAL U.S. DEPARTMENT OF JUSTICE | | <u>2,000,328</u> | <u>-</u> | |
| U.S. DEPARTMENT OF TRANSPORTATION | | | | |
| Direct Programs: | | | | |
| Airport Improvement Program | 20.106 | 4,781 | - | 3-06-0097-017-2021 |
| Airport Improvement Program | 20.106 | 12,442 | - | 3-06-0097-021-2022 |
| Airport Improvement Program | 20.106 | 478,140 | - | 3-06-0097-022-2023 |
| Airport Improvement Program | 20.106 | 10,244,877 | - | 3-06-0210-025-2023 |
| Subtotal Airport Improvement Program | | <u>10,740,240</u> | <u>-</u> | |
| Subtotal of Direct Programs | | <u>10,740,240</u> | <u>-</u> | |
| Passed Through State of California, Department of Transportation: | | | | |
| Highway Planning and Construction | 20.205 | 1,300,488 | - | STPL-5935(087) |
| Subtotal of Pass-Through Programs | | <u>1,300,488</u> | <u>-</u> | |
| TOTAL U.S. DEPARTMENT OF TRANSPORTATION | | <u>12,040,728</u> | <u>-</u> | |
| U.S. DEPARTMENT OF TREASURY | | | | |
| Direct Program: | | | | |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 36,647,405 | - | None * |
| Subtotal of Direct Program | | <u>36,647,405</u> | <u>-</u> | |
| Passed Through State of California, Department of Housing and Community Development: | | | | |
| COVID-19 Emergency Rental Assistance Program | 21.023 | 129,539 | - | 21-ERAP-10007 |
| COVID-19 Coronavirus State and Local Fiscal Recovery Funds | 21.027 | 6,656,132 | - | 21-HK-16917 * |
| Subtotal of Pass-Through Programs | | <u>6,785,671</u> | <u>-</u> | |
| TOTAL U.S. DEPARTMENT OF TREASURY | | <u>43,433,076</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 | 701,884 | - | 32026 |
| TOTAL U.S. DEPARTMENT OF EDUCATION | | <u>701,884</u> | <u>-</u> | |
| 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 | 78,519 | - | 4 H8GCS48341-01-02 |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | 1,311,965 | - | 6 H80CS00051-22-02 |
| Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | 1,820,636 | - | 6 H80CS00051-23-05 |
| COVID-19 Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | 93.224 | 619,077 | - | 4 H8FCS40765-01-02 |
| Subtotal Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care) | | <u>3,751,678</u> | <u>-</u> | |
| Subtotal of Health Center Program Cluster | | <u>3,830,197</u> | <u>-</u> | |
| Congressional Directives | 93.493 | 1,000,000 | - | 1 GE1HS49532-01-00 |
| Grants for Capital Development in Health Centers | 93.526 | 32,406 | - | 6 C8ECS44833-01-03 |
| Subtotal of Direct Programs | | <u>4,862,603</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, 2024

| 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 Aging: | | | | |
| Aging Cluster: | | | | |
| Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation | 93.041 | \$ 11,543 | \$ - | AP-2324-08 |
| Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | 55,746 | 55,746 | AP-2324-08 |
| COVID-19 Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | 93.042 | <u>19,431</u> | <u>19,431</u> | 2101CAOM6-00 |
| Subtotal of Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals | | <u>75,177</u> | <u>75,177</u> | |
| Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services | 93.043 | 66,879 | 66,879 | AP-2324-08 |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | 855,585 | 739,509 | AP-2324-08 |
| Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | 74,249 | 14,405 | 2201CASTPH-00 |
| COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | 93.044 | <u>466,218</u> | <u>452,097</u> | 2101CASSC6-00 |
| Subtotal of Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers | | <u>1,396,052</u> | <u>1,206,011</u> | |
| Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 1,835,535 | 1,625,010 | AP-2324-08 |
| COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | 9,209 | - | 2101CACM6-00 |
| COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services | 93.045 | <u>665,816</u> | <u>652,002</u> | 2101CAHD6-00 |
| Subtotal of Special Programs for the Aging - Title III, Part C - Nutrition Services | | <u>2,510,560</u> | <u>2,277,012</u> | |
| National Family Caregiver Support, Title III, Part E | 93.052 | 425,189 | 381,814 | AP-2324-08 |
| COVID-19 National Family Caregiver Support, Title III, Part E | 93.052 | <u>185,051</u> | <u>182,669</u> | 2101CAFCC6-00 |
| Subtotal of National Family Caregiver Support, Title III, Part E | | <u>610,240</u> | <u>564,483</u> | |
| Nutrition Services Incentive Program | 93.053 | <u>199,449</u> | <u>199,449</u> | AP-2324-08 |
| Subtotal of Aging Cluster | | <u>4,869,900</u> | <u>4,389,011</u> | |
| Medicare Enrollment Assistance Program | 93.071 | 11,449 | 11,449 | MI-2223-08 |
| Medicare Enrollment Assistance Program | 93.071 | <u>42,871</u> | <u>42,871</u> | MI-2324-08 |
| Subtotal of Medicare Enrollment Assistance Program | | <u>54,320</u> | <u>54,320</u> | |
| State Health Insurance Assistance Program | 93.324 | 76,679 | 76,679 | HI-2122-08 |
| State Health Insurance Assistance Program | 93.324 | <u>22,074</u> | <u>22,074</u> | HI-2425-08 |
| Subtotal of Medicare Enrollment Assistance Program | | <u>98,753</u> | <u>98,753</u> | |
| Passed Through National Association of County & City Health Officials | | | | |
| Protecting and Improving Healthy Globally: Building and Strengthening Public Impact, Systems, Capacity and Security | 93.318 | 9,995 | - | 2023-040701 |
| Protecting and Improving Healthy Globally: Building and Strengthening Public Impact, Systems, Capacity and Security | 93.318 | <u>8,498</u> | <u>-</u> | 2024-032511 |
| Subtotal of Protecting and Improving Healthy Globally: Building and Strengthening Public Impact, Systems, Capacity and Security | | <u>18,493</u> | <u>-</u> | |
| Passed Through Association of Public Health Laboratories | | | | |
| CDC Partnership: Strengthening Public Health Laboratories | 93.322 | 30,000 | - | NU60OE000104 |
| Passed Through State of California, Department of Social Services: | | | | |
| Guardianship Assistance | 93.090 | 258,388 | - | CDSS 2024 |
| MaryLee Allen Promoting Safe and Stable Families | 93.556 | 345,782 | 205,469 | CFL 23/24-34 |
| MaryLee Allen Promoting Safe and Stable Families | 93.556 | <u>20,250</u> | <u>-</u> | CFL 20/21-92&21/22-109 |
| Subtotal of MaryLee Allen Promoting Safe and Stable Families | | <u>366,032</u> | <u>205,469</u> | |
| Temporary Assistance for Needy Families | 93.558 | 10,454,464 | - | CFL 23/24-23 & 67 |
| Temporary Assistance for Needy Families | 93.558 | 1,815,737 | - | CFL 21/22-08 |
| Temporary Assistance for Needy Families | 93.558 | 1,486,218 | - | CDSS 2024 |
| Temporary Assistance for Needy Families | 93.558 | 428,395 | - | CFL 23/24-02 & 69 |
| Temporary Assistance for Needy Families | 93.558 | 46,576 | - | CFL 23/24-05 & 70 |
| Temporary Assistance for Needy Families | 93.558 | <u>4,685,075</u> | <u>-</u> | CFL 23/24-56 |
| Subtotal of Temporary Assistance for Needy Families | | <u>18,916,465</u> | <u>-</u> | |
| Refugee and Entrant Assistance State/Replacement Designee Administered Programs | 93.566 | 238,399 | - | CDSS-2024 |
| CCDF Cluster: | | | | |
| Child Care and Development Block Grant | 93.575 | 733,389 | 733,389 | CAPP-2052 |
| Child Care and Development Block Grant | 93.575 | 68,253 | 68,253 | C2AP-3048 |
| Child Care and Development Block Grant | 93.575 | 139,850 | 139,850 | CCB 23-08 |
| Child Care and Development Block Grant | 93.575 | <u>18,807</u> | <u>18,807</u> | CCB 22-26 |
| Subtotal of Child Care and Development Block Grant | | <u>960,299</u> | <u>960,299</u> | |
| Child Care Mandatory and Matching Funds of the Child Care and Development Fund | 93.596 | <u>267,082</u> | <u>267,082</u> | CAPP-2052 |
| Subtotal of CCDF Cluster | | <u>1,227,381</u> | <u>1,227,381</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, 2024

| 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 | ACIN-I-17-24 |
| Stephanie Tubbs Jones Child Welfare Services Program | 93.645 | 290,723 | - | CFL 23/24-56 |
| Foster Care - Title IV-E | 93.658 | 7,040,205 | 64,577 | CDSS-2024 |
| Foster Care - Title IV-E | 93.658 | 523,958 | - | CFL 23/24-31 |
| Foster Care - Title IV-E | 93.658 | 185,874 | - | CFL 23/24-20 |
| Foster Care - Title IV-E | 93.658 | 247,619 | - | CFL 23/24-36 |
| Foster Care - Title IV-E | 93.658 | 412,223 | - | CFL 23/24-27 |
| Foster Care - Title IV-E | 93.658 | 9,956 | 9,956 | CFL 23/24-15 |
| Foster Care - Title IV-E | 93.658 | 19,522 | - | CFL 23/24-25 |
| Foster Care - Title IV-E | 93.658 | 43,500 | - | CFL 21/22-84 |
| Foster Care - Title IV-E | 93.658 | 32,376 | - | CFL 23/24-01 |
| Foster Care - Title IV-E | 93.658 | 2,272,873 | - | None |
| Subtotal of Foster Care - Title IV-E | | 10,788,106 | 74,533 | |
| Adoption Assistance | 93.659 | 3,725,600 | - | CDSS-2024 |
| Social Services Block Grant | 93.667 | 451,687 | - | CFL 23/24-56 |
| John H. Chafee Foster Care Program for Successful Transition to Adulthood | 93.674 | 281,954 | 177,443 | CFL 23/24-53 & 66 |
| Medical Assistance Program | 93.778 | 14,011,497 | - | None |
| COVID-19 Medical Assistance Program | 93.778 | 57,750 | - | CFL 22/23-81 |
| COVID-19 Medical Assistance Program | 93.778 | 120,372 | - | CFL 22/23-47 |
| Passed Through State of California, Department of Health Care Services: | | | | |
| Projects for Assistance in Transition from Homelessness (PATH) | 93.150 | 147,276 | 147,276 | 1X06SM088803 |
| Disabilities Prevention | 93.184 | 280,106 | - | San Mateo |
| Children's Health Insurance Program | 93.767 | 219,610 | - | San Mateo |
| Medical Assistance Program | 93.778 | 650,089 | - | San Mateo |
| Medical Assistance Program | 93.778 | 80,868 | - | 75XO512 |
| Block Grants for Community Mental Health Services | 93.958 | 1,261,875 | 383,922 | 1B09SM087336-01 |
| COVID-19 Block Grants for Community Mental Health Services | 93.958 | 86,858 | 86,858 | B09SM085337 |
| Subtotal of Block Grants for Community Mental Health Services | | 1,348,733 | 470,780 | |
| Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 4,581,403 | 4,105,689 | 6B08TI085794-01 |
| COVID-19 Block Grants for Prevention and Treatment of Substance Abuse | 93.959 | 40,000 | 40,000 | 1B08TI083929-01 |
| Subtotal of Block Grants for Prevention and Treatment of Substance Abuse | | 4,621,403 | 4,145,689 | |
| Passed Through State of California, Department of Child Support Services: | | | | |
| Child Support Services | 93.563 | 7,058,474 | - | None |
| Passed Through State of California, Department of Community Services and Development: | | | | |
| Community Services Block Grant | 93.569 | 104,957 | 104,957 | 23F-4040 |
| Community Services Block Grant | 93.569 | 26,000 | 26,000 | 23F-4040 Discretionary |
| Community Services Block Grant | 93.569 | 245,701 | 237,591 | 24F-3040 |
| Subtotal of Community Services Block Grant | | 376,658 | 368,548 | |
| Passed Through Health Plan of San Mateo: | | | | |
| Children's Health Insurance Program | 93.767 | 114,555 | - | R078737 |
| Medical Assistance Program | 93.778 | 352,055 | - | None |
| Medical Assistance Program | 93.778 | 1,247,330 | - | R078737 |
| Passed Through State of California, Department of Public Health: | | | | |
| Public Health Emergency Preparedness | 93.069 | 841,523 | - | 22-10682 |
| Public Health Emergency Preparedness | 93.069 | 33,621 | - | San Mateo |
| Subtotal of Public Health Emergency Preparedness | | 875,144 | - | |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 176,641 | - | 2341BASE00 |
| Project Grants and Cooperative Agreements for Tuberculosis Control Programs | 93.116 | 14,250 | - | 41U4U23Y3 |
| Subtotal of Project Grants and Cooperative Agreements for Tuberculosis Control Programs | | 190,891 | - | |
| Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children Immunization Cooperative Agreements | | | | |
| Poisoning Prevention and Surveillance of Blood Lead Levels in Children | 93.197 | 121,999 | - | 20-10546 |
| Immunization Cooperative Agreements | 93.268 | 262,929 | - | 22-11055 |
| Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | 188,008 | - | ELCCON-80 |
| COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases | 93.323 | 3,665,710 | - | COVID-19ELC99 |
| Subtotal of Epidemiology and Laboratory Capacity for Infectious Diseases | | 3,853,718 | - | |
| Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response | 93.354 | 1,418,852 | - | 1NU90TP922174-01-00 |
| Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | 1,248,653 | - | CHVP23-41 |
| COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | 52,223 | - | 21-10748 |
| COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant | 93.870 | 189,887 | - | ARP 22-41 |
| Subtotal for Maternal, Infant and Early Childhood Home Visiting Grant | | 1,490,763 | - | |

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, 2024

| 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 Public Health (Continued): | | | | |
| National Bioterrorism Hospital Preparedness Program | 93.889 | \$ 274,676 | \$ - | 22-10682 |
| HIV Care Formula Grants | 93.917 | 269,025 | - | 18-10888 |
| HIV Care Formula Grants | 93.917 | 94,620 | - | 23-10982 |
| Subtotal for HIV Care Formula Grants | | <u>363,645</u> | <u>-</u> | |
| Centers for Disease Control and Prevention Collaboration with Academia | | | | |
| to Strengthen Public Health | 93.967 | 193,979 | - | CASPHI0034 |
| Sexually Transmitted Diseases (STD) Prevention and Control Grants | 93.977 | 22,308 | - | 21-10584 |
| HIV Prevention Activities - Health Department Based | 93.940 | 162,642 | - | 22-10795 |
| Maternal and Child Health Services Block Grant to the States | 93.994 | 2,283,540 | - | 202341 San Mateo |
| Passed Through City and County of San Francisco: | | | | |
| HIV Emergency Relief Project Grants | 93.914 | 1,508,318 | - | H89HA00006 |
| Subtotal of Pass-Through Programs | | <u>85,377,900</u> | <u>11,410,722</u> | |
| TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES | | <u>90,240,503</u> | <u>11,410,722</u> | |
| OFFICE OF THE EXECUTIVE PRESIDENT | | | | |
| Direct Program: | | | | |
| High Intensity Drug Trafficking Areas Program | 95.001 | 130,521 | - | G22SF0001A |
| High Intensity Drug Trafficking Areas Program | 95.001 | 2,775,349 | - | G23SF0001A |
| High Intensity Drug Trafficking Areas Program | 95.001 | 879,807 | - | G24SF0001A |
| Subtotal High Intensity Drug Trafficking Areas Program | | <u>3,785,677</u> | <u>-</u> | |
| TOTAL OFFICE OF THE EXECUTIVE PRESIDENT | | <u>3,785,677</u> | <u>-</u> | |
| U.S. DEPARTMENT OF HOMELAND SECURITY | | | | |
| Passed Through California Governor's Office of Emergency Services: | | | | |
| Emergency Management Performance Grants | 97.042 | 206,630 | - | 2022-0005 |
| COVID-19 Emergency Management Performance Grants | 97.042 | 34,597 | - | 2023-0006 |
| Subtotal of Emergency Management Performance Grants | | <u>241,227</u> | <u>-</u> | |
| Homeland Security Grant Program | 97.067 | 210,525 | - | 2020-0095 * |
| Homeland Security Grant Program | 97.067 | 449,797 | - | 2021-0081 * |
| Homeland Security Grant Program | 97.067 | 1,529,274 | - | 2022-0043 * |
| Homeland Security Grant Program | 97.067 | 339,144 | - | 2023-0042 * |
| Passed Through City and County of San Francisco: | | | | |
| Homeland Security Grant Program | 97.067 | 101,310 | - | 2020-0095 * |
| Homeland Security Grant Program | 97.067 | 736,093 | - | 2021-0081 * |
| Homeland Security Grant Program | 97.067 | 3,796,325 | - | 2022-0043 * |
| Homeland Security Grant Program | 97.067 | 1,258,684 | - | 2023-0042 * |
| Subtotal of Pass-Through Programs | | <u>8,662,379</u> | <u>-</u> | |
| TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY | | <u>8,662,379</u> | <u>-</u> | |
| TOTAL EXPENDITURES OF FEDERAL AWARDS | | <u>\$ 187,370,736</u> | <u>\$ 13,251,826</u> | |

* 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, 2024

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, 2024

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, 2024. 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 | \$ 108,732,693 |
| Total Moving to Work Demonstration Program | | <u>108,732,693</u> |
| Housing Voucher Cluster | | |
| Housing Choice Vouchers | 14.871 | 11,558,339 |
| Emergency Housing Vouchers | 14.871 | 5,848,017 |
| Mainstream Vouchers | 14.879 | 6,989,327 |
| Total Housing Voucher Cluster | | <u>24,395,683</u> |
| Continuum of Care | 14.267 | 10,546,964 |
| ROSS-FSS Coordinator | 14.896 | 788,209 |
| Total U.S. Department of Housing and Urban Development | | <u>144,463,549</u> |
| Total Expenditure of Federal Awards | | <u><u>\$ 144,463,549</u></u> |

COUNTY OF SAN MATEO

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

Year Ended June 30, 2024

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-2324-08 | \$ - | \$ 11,543 |
| Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals | 93.042 | AP-2324-08 | - | 55,746 |
| COVID-19 Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals | 93.042 | 2101CAOM6-00 | - | 19,431 |
| Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services | 93.043 | AP-2324-08 | - | 66,879 |
| Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | AP-2324-08 | 235,343 | 855,585 |
| Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2201CASTPH-00 | - | 74,249 |
| COVID-19 Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers | 93.044 | 2101CASSC6-00 | - | 466,218 |
| Special Programs of the Aging - Title III, Part C - Nutrition Services | 93.045 | AP-2324-08 | 877,885 | 1,835,535 |
| COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services | 93.045 | 2101CACM6-00 | - | 9,209 |
| COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services | 93.045 | 2101CAHD6-00 | - | 665,816 |
| National Family Caregiver Support, Title III, Part E | 93.052 | AP-2324-08 | 12,424 | 425,189 |
| COVID-19 National Family Caregiver Support, Title III, Part E | 93.052 | 2101CAFCC6-00 | - | 185,051 |
| Nutrition Services Incentive Program | 93.053 | AP-2324-08 | - | 199,449 |
| Medicare Enrolment Assistance Program | 93.071 | MI-2223-08 | - | 11,449 |
| Medicare Enrolment Assistance Program | 93.071 | MI-2324-08 | - | 42,871 |
| State Health Insurance Assistance Program | 93.324 | HI-2122-08 | 177,270 | 76,679 |
| State Health Insurance Assistance Program | 93.324 | HI-2425-08 | 59,302 | 22,074 |
| Total Expenditures | | | 1,362,224 | <u>\$ 5,022,973</u> |
| State Awards - California Department of Aging | | | | |
| Ombudsman State Health Facilities Citation Penalties Account | | AP-2324-08 | 29,831 | |
| Ombudsman Skilled Nursing Facility Quality & Accountability Fund | | AP-2324-08 | 44,480 | |
| Ombudsman Public Health & Licensing and Certification Fund | | AP-2324-08 | 9,364 | |
| Total Expenditures of CDA Awards | | | <u>\$ 1,445,899</u> | |

COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards (Continued)
Year Ended June 30, 2024

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) 14.231 - Emergency Solutions Grant Program | | |
| U.S. Department of Housing and Urban Development | E23-UC-06-0006 | \$ 165,424 |
| U.S. Department of Housing and Urban Development | E20-UW-06-0006 | 408,977 |
| State of California, Department of Housing and Community Development | 23-ESG-18016 | 137,814 |
| State of California, Department of Housing and Community Development | 20-ESGCV1-00031 | 63,129 |
| Program Total | | <u>\$ 775,344</u> |
| (2) 21.027 - Coronavirus State and Local Fiscal Recovery Funds | | |
| U.S. Department of Treasury | None | \$ 36,647,405 |
| State of California, Department of Housing and Community Development | 21-HK-16917 | 6,656,132 |
| Program Total | | <u>\$ 43,303,537</u> |
| (3) 93.767 - Children's Health Insurance Program | | |
| State of California, Department of Health Care Services | San Mateo | \$ 219,610 |
| Health Plan of San Mateo | R078737 | 114,555 |
| Program Total | | <u>\$ 334,165</u> |
| (4) 93.778 - Medical Assistance Program | | |
| State of California, Department of Social Services | None | \$ 14,011,497 |
| State of California, Department of Social Services | CFL 22/23-81 | 57,750 |
| State of California, Department of Social Services | CFL 22/23-47 | 120,372 |
| State of California, Department of Health Care Services | San Mateo | 650,089 |
| State of California, Department of Health Care Services | 75XO512 | 80,868 |
| Health Plan of San Mateo | None | 352,055 |
| Health Plan of San Mateo | R078737 | 1,247,330 |
| Program Total | | <u>\$ 16,519,961</u> |
| (5) 97.067 - Homeland Security Grant Program | | |
| State of California, Governor's Office of Emergency Services | 2020-0095 | \$ 210,525 |
| State of California, Governor's Office of Emergency Services | 2021-0081 | 449,797 |
| State of California, Governor's Office of Emergency Services | 2022-0043 | 1,529,274 |
| State of California, Governor's Office of Emergency Services | 2023-0042 | 339,144 |
| City and County of San Francisco | 2020-0095 | 101,310 |
| City and County of San Francisco | 2021-0081 | 736,093 |
| City and County of San Francisco | 2022-0043 | 3,796,325 |
| City and County of San Francisco | 2023-0042 | 1,258,684 |
| Program Total | | <u>\$ 8,421,152</u> |

COUNTY OF SAN MATEO
Schedule of Findings and Questioned Costs
Year Ended June 30, 2024

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)? No

Identification of major programs:

| <u>Cluster/Program Title</u> | <u>Assistance Listing Number(s)</u> |
|--|-------------------------------------|
| WIC Special Supplemental Nutrition Program for Women, Infants, and Children | 10.557 |
| State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)..... | 10.561 |
| Airport Improvement Program | 20.106 |
| Coronavirus State and Local Fiscal Recovery Funds | 21.027 |
| Health Centers Program Cluster | 93.224; 93.527 |
| Epidemiology and Laboratory Capacity for Infectious Diseases... | 93.323 |
| Child Support Services | 93.563 |
| Foster Care – Title IV-E | 93.658 |
| High Intensity Drug Trafficking Areas Program | 95.001 |

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, 2024

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, 2024

Prior Year Findings and Questioned Costs

Financial Statement Findings:

None reported.

Federal Awards Findings:

None reported.

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

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

| REVENUES | Fiscal Year 2022/23 | Fiscal Year 2023/24 | Total Audited Costs | Total Reported | Total Budget |
|----------------------|--------------------------------|--------------------------------|--------------------------------|-----------------------|---------------------|
| Grant Revenue | \$ 368,838 | \$ 104,957 | \$ 473,795 | \$ 473,795 | \$ 473,795 |
| EXPENDITURES | | | | | |
| Administrative Costs | | | | | |
| Salaries and Wages | \$ 12,445 | \$ - | \$ 12,445 | \$ 12,445 | \$ 12,445 |
| Program Costs | | | | | |
| Sub-Contractors | 356,393 | 104,957 | 461,350 | 461,350 | 461,350 |
| Total Expenditures* | <u>\$ 368,838</u> | <u>\$ 104,957</u> | <u>\$ 473,795</u> | <u>\$ 473,795</u> | <u>\$ 473,795</u> |

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

| REVENUES | Fiscal Year 2023/24 | Total Audited Costs | Total Reported Expenses | Total Reported |
|----------------------|--------------------------------|--------------------------------|------------------------------------|-----------------------|
| Grant Revenue | \$ 26,000 | \$ 26,000 | \$ 26,000 | \$ 26,000 |
| EXPENDITURES | | | | |
| Administrative Costs | | | | |
| Salaries and Wages | \$ - | \$ - | \$ - | \$ - |
| Program Costs | | | | |
| Sub-Contractors | 26,000 | 26,000 | 26,000 | 26,000 |
| Total Expenditures* | <u>\$ 26,000</u> | <u>\$ 26,000</u> | <u>\$ 26,000</u> | <u>\$ 26,000</u> |

CSBG Contract No. 24F-3040, for the period January 1, 2024 - April 30, 2025

| REVENUES | Fiscal Year 2023/24 | Total Audited Costs | Total Reported Expenses | Total Reported |
|----------------------|--------------------------------|--------------------------------|------------------------------------|-----------------------|
| Grant Revenue | \$ 245,702 | \$ 245,702 | \$ 245,702 | \$ 473,796 |
| EXPENDITURES | | | | |
| Administrative Costs | | | | |
| Salaries and Wages | \$ 8,110 | \$ 8,110 | \$ 8,110 | \$ 8,100 |
| Program Costs | | | | |
| Sub-Contractors | 237,591 | 237,591 | 237,591 | 465,696 |
| Total Expenditures* | <u>\$ 245,701</u> | <u>\$ 245,701</u> | <u>\$ 245,701</u> | <u>\$ 473,796</u> |

* 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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