

**COUNTY OF SAN MATEO, CALIFORNIA**

Single Audit Reports

Year Ended June 30, 2025

**COUNTY OF SAN MATEO**  
Single Audit Reports  
Year Ended June 30, 2025

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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, 2025, and the related notes to the financial statements, which collectively comprise the County’s basic financial statements, and have issued our report thereon dated December 22, 2025. 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.

## **Report on Compliance and Other Matters**

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

### **Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control 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 distinct loop at the end.

Walnut Creek, California  
December 22, 2025

**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, 2025. 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, 2025.

***Basis for Opinion on Each Major Federal Program***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations 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 \$165,049,615 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2025. 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, 2025, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated December 22, 2025, 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 E' O'Connell LAP*

Walnut Creek, California  
March 30, 2025

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**COUNTY OF SAN MATEO**  
**Schedule of Expenditures of Federal Awards**  
**Year Ended June 30, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
<b>U.S. DEPARTMENT OF AGRICULTURE</b>				
Passed Through State of California, Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	\$ 228,389	\$ -	23-0529-037-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	14,603	-	24-0388-031-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	77,488	-	24-0236-013-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	405,364	-	24-0132-034-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	4,534	-	23-0729-024-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	5,300	-	24-0680-026-SF
Subtotal of Plant and Animal Disease, Pest Control, and Animal Care		<u>735,678</u>	<u>-</u>	
Passed Through State of California, Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	27,778	-	None
National School Lunch Program	10.555	45,915	-	None
Subtotal of Child Nutrition Cluster		<u>73,693</u>	<u>-</u>	
Passed Through State of California, Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	524,613	-	22-10285 A02
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	3,212,743	-	22-10285
Subtotal of WIC Special Supplemental Nutrition Program for Women, Infants, and Children		<u>3,737,356</u>	<u>-</u>	
Passed Through State of California, Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	16,530,359	-	CFL 24/25-19
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	1,136,194	-	CFL 24/25-35
Passed Through State of California, Department of Public Health:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	643,100	-	23-10344
Subtotal of State Administrative Matching Grants for the Supplemental Nutrition / SNAP Cluster		<u>18,309,653</u>	<u>-</u>	
Subtotal of Pass-Through Programs		<u>22,856,380</u>	<u>-</u>	
<b>TOTAL U.S. DEPARTMENT OF AGRICULTURE</b>		<u>22,856,380</u>	<u>-</u>	
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
Direct Programs:				
Community Development Block Grant Cluster Entitlement/Special Purpose Grants Cluster:				
Community Development Block Grants / Entitlement Grants	14.218	51,128	-	B-20-UW-06-0006
Community Development Block Grants / Entitlement Grants	14.218	2,600,543	1,480,108	B-24-UC-06-0006
Subtotal of Community Development Block Grants / Entitlement Grants				
Community Development Block Grant Cluster Entitlement/Special Purpose Grants Cluster		<u>2,651,671</u>	<u>1,480,108</u>	
Emergency Solutions Grant Program	14.231	51,611	33,669	E-24-UC-06-0006 *
Home Investment Partnerships Program	14.239	241,010	-	M-21-DP-06-0216
Home Investment Partnerships Program	14.239	172,588	172,588	M-16-DC-06-0216
Home Investment Partnerships Program	14.239	167,165	167,165	M-17-DC-06-0216
Home Investment Partnerships Program	14.239	787,990	787,990	M-18-DC-06-0216
Home Investment Partnerships Program	14.239	1,223,681	1,223,681	M-19-DC-06-0216
Home Investment Partnerships Program	14.239	1,297,699	1,297,699	M-20-DC-06-0216
Home Investment Partnerships Program	14.239	832,598	832,598	M-21-DC-06-0216
Home Investment Partnerships Program	14.239	769,311	769,311	M-22-DC-06-0216
Home Investment Partnerships Program	14.239	465,998	446,318	M-23-DC-06-0216
Home Investment Partnerships Program	14.239	675,169	494,473	M-24-DC-06-0216
Subtotal of Home Investment Partnerships Program		<u>6,633,209</u>	<u>6,191,823</u>	
Continuum of Care Program	14.267	394,611	-	CA2138L9T122200
Continuum of Care Program	14.267	26,503	-	CA2200H9T122200
Continuum of Care Program	14.267	39,699	-	CA1401L9T122308
Continuum of Care Program	14.267	37,902	-	CA1401L9T122207
Continuum of Care Program	14.267	12,278	-	CA2201H9T122200
Subtotal of Continuum of Care Program		<u>510,993</u>	<u>-</u>	
Subtotal of Direct Programs		<u>9,847,484</u>	<u>7,705,600</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, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT (Continued)</b>				
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 Emergency Solutions Grant Program	14.228 14.231	\$ 4,231,490 196,956	\$ 4,101,866 -	21-CDBG-HK-00008 23-ESG-18016
				*
Passed Through City and County of San Francisco: Housing Opportunities for Persons with AIDS	14.241	890,107	-	221051-24
Subtotal of Pass-Through Programs		<u>5,318,553</u>	<u>4,101,866</u>	
<b>TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>		<u>15,166,037</u>	<u>11,807,466</u>	
<b>U.S. DEPARTMENT OF JUSTICE</b>				
Direct Programs:				
Strengthening the Medical Examiner - Coroner System	16.037	4,250	-	15PBJA-24-GG-01912-SLFC
Edward Byrne Memorial Justice Assistance Grant Program	16.738	18,768	-	None
DNA Backlog Reduction Program	16.741	249,920	-	15PBJA-23-GG-01236-DNAX
Congressionally Recommended Awards	16.753	76,059	-	15PBJA-22-GG-00059-BRND
Subtotal of Direct Programs		<u>348,997</u>	<u>-</u>	
Passed Through California Governor's Office of Emergency Services:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	70,965	-	CQ23190410
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	20,544	-	CQ24032601
Subtotal of Paul Coverdell Forensic Sciences Improvement Grant Program		<u>91,509</u>	<u>-</u>	
STOP School Violence	16.839	141,685	-	S123010410
Crime Victim Assistance	16.575	224,160	-	VW23420410
Crime Victim Assistance	16.575	168,793	-	VW24032201
Crime Victim Assistance	16.575	177,335	-	KC23020410
Crime Victim Assistance	16.575	33,533	-	KC24032201
Crime Victim Assistance	16.575	186,026	-	XC23060410
Subtotal of Crime Victim Assistance		<u>789,847</u>	<u>-</u>	
Passed Through State of California, Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	715,584	605,343	1215-23
Subtotal of Pass-Through Programs		<u>1,738,625</u>	<u>605,343</u>	
<b>TOTAL U.S. DEPARTMENT OF JUSTICE</b>		<u>2,087,622</u>	<u>605,343</u>	
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
Direct Programs:				
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	64,936	-	3-06-0210-027-2024
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	64,936	-	3-06-0097-024-2024
Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs	20.106	861,767	-	3-06-0097-023-2024
Subtotal Airport Improvement Program, Infrastructure Investment and Jobs Act Programs, and COVID-19 Airports Programs		<u>991,639</u>	<u>-</u>	
<b>TOTAL U.S. DEPARTMENT OF TRANSPORTATION</b>		<u>991,639</u>	<u>-</u>	
<b>U.S. DEPARTMENT OF TREASURY</b>				
Direct Program:				
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	19,193,236	-	None
<b>TOTAL U.S. DEPARTMENT OF TREASURY</b>		<u>19,193,236</u>	<u>-</u>	
<b>U.S. ENVIRONMENTAL PROTECTION AGENCY</b>				
Direct Programs:				
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	404,400	-	98T61101
Geographic Programs - San Francisco Bay Water Quality Improvement Fund	66.126	265,232	-	97T01501
Subtotal Geographic Programs - San Francisco Bay Water Quality Improvement Fund		<u>669,632</u>	<u>-</u>	
<b>TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY</b>		<u>669,632</u>	<u>-</u>	
<b>U.S. DEPARTMENT OF EDUCATION</b>				
Passed Through State of California, Department of Rehabilitation: Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	612,176	-	32026
<b>TOTAL U.S. DEPARTMENT OF EDUCATION</b>		<u>612,176</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, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
<b>U.S. ELECTION ASSISTANCE COMMISSION</b>				
Passed Through California Office of the Secretary of State: HAVA Election Security Grants	90.404	\$ 220,446	\$ -	23G26141
<b>TOTAL U.S. ELECTION ASSISTANCE COMMISSION</b>		<u>220,446</u>	<u>-</u>	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>				
Direct Programs:				
Health Center Program Cluster:				
Grants for New and Expanded Services under the Health Center Program	93.527	639	-	1 H8JCS54659-01-00
Grants for New and Expanded Services under the Health Center Program	93.527	18,078	-	1 H8LCS51808-01-00
Subtotal Grants for New and Expanded Services under the Health Center Program		<u>18,717</u>	<u>-</u>	
Health Center Program	93.224	1,367,888	-	6 H80CS00051-23-05
Health Center Program	93.224	1,503,397	-	5 H80CS00051-24-00
COVID-19 Health Center Program	93.224	80,000	-	1 H8NCS53862-01-00
Subtotal Health Center Program		<u>2,951,285</u>	<u>-</u>	
Subtotal of Health Center Program Cluster		<u>2,970,002</u>	<u>-</u>	
Subtotal of Direct Programs		<u>2,970,002</u>	<u>-</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	10,669	-	AP-2425-08
Special Programs for the Aging - Title VII, Chapter 2 - Long-Term Care Ombudsman Services for Older Individuals	93.042	86,492	86,492	AP-2425-08
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	73,110	73,110	AP-2425-08
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	843,131	743,650	AP-2425-08
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	33,948	33,948	2201CASTPH-00
COVID-19 Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	260,264	216,316	2101CASSC6-00
Subtotal of Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers		<u>1,137,343</u>	<u>993,914</u>	
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	2,260,000	2,040,069	AP-2425-08
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	28,662	-	2101CACM6-00
COVID-19 Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	272,985	229,993	2101CAHD6-00
Subtotal of Special Programs for the Aging - Title III, Part C - Nutrition Services		<u>2,561,647</u>	<u>2,270,062</u>	
National Family Caregiver Support, Title III, Part E	93.052	442,096	396,783	AP-2425-08
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	36,968	29,551	2101CAFCC6-00
Subtotal of National Family Caregiver Support, Title III, Part E		<u>479,064</u>	<u>426,334</u>	
Nutrition Services Incentive Program	93.053	147,913	147,913	AP-2425-08
Subtotal of Aging Cluster		<u>4,496,238</u>	<u>3,997,825</u>	
Medicare Enrollment Assistance Program	93.071	11,342	11,342	MI-2324-08
Medicare Enrollment Assistance Program	93.071	27,939	27,939	AAA-2425-08
Subtotal of Medicare Enrollment Assistance Program		<u>39,281</u>	<u>39,281</u>	
State Health Insurance Assistance Program	93.324	58,790	48,979	HI-2425-08
State Health Insurance Assistance Program	93.324	11,909	10,684	AAA-2425-08
Subtotal of Medicare Enrollment Assistance Program		<u>70,699</u>	<u>59,663</u>	
Passed Through National Association of County & City Health Officials:				
Protecting and Improving Healthy Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318	3,502	-	2024-032511
Protecting and Improving Healthy Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security	93.318	25,500	-	2025-022107
Subtotal of Protecting and Improving Healthy Globally: Building and Strengthening Public Health Impact, Systems, Capacity and Security		<u>29,002</u>	<u>-</u>	
Strengthening Public Health Systems and Services Through National Partnerships to Improve and Protect the Nation's Health	93.421	8,749	-	2025-032703
Passed Through Association of Public Health Laboratories:				
CDC Partnership: Strengthening Public Health Laboratories	93.322	50,000	-	250-912-25

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, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>				
Passed Through State of California, Department of Social Services:				
Guardianship Assistance	93.090	\$ 27,487	\$ -	CFL 24/25-36
Guardianship Assistance	93.090	242,038	-	None
Subtotal of Guardianship Assistance		<u>269,525</u>	<u>-</u>	
MaryLee Allen Promoting Safe and Stable Families Program	93.556	355,636	207,469	CFL 24/25-46
MaryLee Allen Promoting Safe and Stable Families Program	93.556	454,883	-	CFL 21/22-109 & 24/25-76
Subtotal of MaryLee Allen Promoting Safe and Stable Families Programs		<u>810,519</u>	<u>207,469</u>	
Temporary Assistance for Needy Families	93.558	3,429,622	-	None
Temporary Assistance for Needy Families	93.558	7,451,194	-	CFL 24/25-24
Temporary Assistance for Needy Families	93.558	364,824	-	CFL 24/25-22
Temporary Assistance for Needy Families	93.558	6,962,041	-	CDSS 2025
Temporary Assistance for Needy Families	93.558	33,765	-	CFL 24/25-15
Subtotal of Temporary Assistance for Needy Families		<u>18,241,446</u>	<u>-</u>	
Refugee and Entrant Assistance State/Replacement Designee Administered Programs	93.566	164,871	-	None
CCDF Cluster:				
Child Care and Development Block Grant	93.575	1,218,902	1,218,902	CAPP-3053
Child Care and Development Block Grant	93.575	85,413	85,413	C2AP-4049
Child Care and Development Block Grant	93.575	73,149	73,149	CCB 23-08
Child Care and Development Block Grant	93.575	14,440	14,440	CCB 24-15 & 24-15E
Subtotal of Child Care and Development Block Grant		<u>1,391,904</u>	<u>1,391,904</u>	
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	367,676	367,676	CAPP-3053
Subtotal of CCDF Cluster		<u>1,759,580</u>	<u>1,759,580</u>	
Community-Based Child Abuse Prevention Grants	93.590	53,715	53,715	ACIN I-05-25
Stephanie Tubbs Jones Child Welfare Services Program	93.645	283,699	-	CFL 24/25-60
Foster Care - Title IV-E	93.658	6,172,916	-	CDSS 2025
Foster Care - Title IV-E	93.658	585,918	-	CFL 24/25-07
Foster Care - Title IV-E	93.658	275,407	-	CFL 24/25-49
Foster Care - Title IV-E	93.658	170,283	-	CFL 24/25-18
Foster Care - Title IV-E	93.658	433,068	-	CFL 24/25-06
Foster Care - Title IV-E	93.658	14,416	14,416	CFL 24/25-74
Foster Care - Title IV-E	93.658	230,271	-	CFL 24/25-16 / CFL 24/25-69 CFL 21/22-84 / CFL 24/25-
Foster Care - Title IV-E	93.658	5,400	-	30 / CFL 24/25-33
Foster Care - Title IV-E	93.658	89,018	-	CFL 24/25-54
Foster Care - Title IV-E	93.658	3,775,911	47,142	None
Subtotal of Foster Care - Title IV-E		<u>11,752,608</u>	<u>61,558</u>	
Adoption Assistance	93.659	3,420,389	-	CDSS-2025
Social Services Block Grant	93.667	473,304	-	CFL 24/25-60
John H. Chafee Foster Care Program for Successful Transition to Adulthood	93.674	150,360	150,360	CFL 24/25-44
Grants to States for Medicaid	93.778	5,860,606	-	CFL 24/25-05
Grants to States for Medicaid	93.778	9,423,876	-	CFL 24/25-66 *
COVID-19 Grants to States for Medicaid	93.778	10,605	-	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	1X06SM090094
Disabilities Prevention	93.184	345,642	-	San Mateo
Children's Health Insurance Program	93.767	128,622	-	San Mateo *
Grants to States for Medicaid	93.778	25,792,267	-	MCAC 2024-25 01F *
Grants to States for Medicaid	93.778	634,051	-	San Mateo *
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4,680,359	4,245,958	1B08TI087026-01
Block Grants for Community Mental Health Services	93.958	1,264,266	383,926	1B09SM089601-01
COVID-19 Block Grants for Community Mental Health Services	93.958	93,425	93,425	B09SM085337
Subtotal of Block Grants for Community Mental Health Services		<u>1,357,691</u>	<u>477,351</u>	
Passed Through State of California, Department of Child Support Services:				
Child Support Services	93.563	6,618,875	-	None
Passed Through State of California, Department of Community Services and Development:				
Community Services Block Grant	93.569	230,948	226,234	24F-3040
Community Services Block Grant	93.569	26,000	26,000	24F-4040 Discretionary
Community Services Block Grant	93.569	112,605	112,605	25F-6040
Subtotal of Community Services Block Grant		<u>369,553</u>	<u>364,839</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, 2025**

Federal Grantor/Pass-Through Grantor/Program Title	Assistance Listing Number	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through or Grant Identifying Number	
<b>U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)</b>					
Passed Through Health Plan of San Mateo:					
Children's Health Insurance Program	93.767	\$ 228,713	\$ -	San Mateo	*
Grants to States for Medicaid	93.778	381,791	-	None	*
Grants to States for Medicaid	93.778	1,175,555	-	San Mateo	*
Passed Through State of California, Department of Public Health:					
Public Health Emergency Preparedness	93.069	834,261	-	22-10682	
Public Health Emergency Preparedness	93.069	11,379	-	San Mateo	
Subtotal of Public Health Emergency Preparedness		<u>845,640</u>	<u>-</u>		
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	182,255	-	2441BASE00	
Childhood Lead Poisoning Prevention Projects, State and Local Childhood Lead Poisoning Prevention and Surveillance of Blood Lead Levels in Children	93.197	165,119	-	23-10280	
Immunization Cooperative Agreements	93.268	262,929	-	22-11055	
Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	113,517	-	ELCCON-80	
COVID-19 Epidemiology and Laboratory Capacity for Infectious Diseases	93.323	1,195,274	-	COVID-19ELC99	
Subtotal of Epidemiology and Laboratory Capacity for Infectious Diseases		<u>1,308,791</u>	<u>-</u>		
Public Health Emergency Response: Cooperative Agreement for Emergency Response: Public Health Crisis Response	93.354	25,743	-	WFDLHJ-019	
Maternal, Infant and Early Childhood Home Visiting Grant	93.870	3,627,580	-	CHVP23-41	
COVID-19 Maternal, Infant and Early Childhood Home Visiting Grant	93.870	91,227	-	ARP 22-41	
Subtotal for Maternal, Infant and Early Childhood Home Visiting Grant		<u>3,718,807</u>	<u>-</u>		
National Bioterrorism Hospital Preparedness Program	93.889	274,004	-	22-10682	
HIV Care Formula Grants	93.917	381,819	-	18-10888	
Centers for Disease Control and Prevention Collaboration with Academia to Strengthen Public Health	93.967	252,434	-	CASPHI0034	
HIV Prevention and Surveillance Activities - Health Department Based	93.940	153,518	-	PS 24-0047	
Maternal and Child Health Services Block Grant to the States	93.994	3,997,593	-	202441 San Mateo	
Passed Through City and County of San Francisco:					
HIV Emergency Relief Project Grants	93.914	1,530,051	-	H89HA00006	
Subtotal of Pass-Through Programs		<u>112,328,170</u>	<u>11,564,875</u>		
<b>TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES</b>		<u>115,298,172</u>	<u>11,564,875</u>		
<b>OFFICE OF THE EXECUTIVE PRESIDENT</b>					
Direct Program:					
High Intensity Drug Trafficking Areas Program	95.001	1,649	-	G22SF0001A	
High Intensity Drug Trafficking Areas Program	95.001	174,540	-	G23SF0001A	
High Intensity Drug Trafficking Areas Program	95.001	2,749,652	-	G24SF0001A	
High Intensity Drug Trafficking Areas Program	95.001	694,319	-	HID2825G0569-00	
Subtotal High Intensity Drug Trafficking Areas Program		<u>3,620,160</u>	<u>-</u>		
<b>TOTAL OFFICE OF THE EXECUTIVE PRESIDENT</b>		<u>3,620,160</u>	<u>-</u>		
<b>U.S. DEPARTMENT OF HOMELAND SECURITY</b>					
Passed Through California Governor's Office of Emergency Services:					
Emergency Management Performance Grants	97.042	213,253	-	2023-0006	
Homeland Security Grant Program	97.067	264,467	-	2021-0081	*
Homeland Security Grant Program	97.067	55,284	-	2022-0043	*
Homeland Security Grant Program	97.067	1,763,754	-	2023-0042	*
Homeland Security Grant Program	97.067	649,106	-	2022-0043	*
Homeland Security Grant Program	97.067	40,851	-	2024-0088	*
Passed Through City and County of San Francisco:					
Homeland Security Grant Program	97.067	635,133	-	2021-0081	*
Homeland Security Grant Program	97.067	2,728,116	-	2022-0043	*
Homeland Security Grant Program	97.067	2,537,672	-	2023-0042	*
Homeland Security Grant Program	97.067	1,021,308	-	2024-0088	*
Subtotal of Pass-Through Programs		<u>9,908,944</u>	<u>-</u>		
<b>TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY</b>		<u>9,908,944</u>	<u>-</u>		
<b>TOTAL EXPENDITURES OF FEDERAL AWARDS</b>		<u>\$ 190,624,444</u>	<u>\$ 23,977,684</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, 2025

**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 de minimis 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 Grants to States for Medicaid (ALN 93.778).

**COUNTY OF SAN MATEO**

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

Year Ended June 30, 2025

**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, 2025. The federal programs of the Housing Authority are as follows:

<u>Grantor / Program Title</u>	<u>Assistance Listing Number</u>	<u>Federal Expenditures</u>
<b>U.S. Department of Housing and Urban Development</b>		
Moving To Work Demonstration Program		
Housing Choice Vouchers	14.881	\$ 129,745,893
Total Moving to Work Demonstration Program		<u>129,745,893</u>
Housing Voucher Cluster		
Housing Choice Vouchers	14.871	11,446,032
Mainstream Vouchers	14.879	6,527,493
Emergency Housing Vouchers	14.871	5,486,498
Total Housing Voucher Cluster		<u>23,460,023</u>
ROSS-FSS Coordinator	14.896	718,191
Continuum of Care	14.267	11,125,508
Total U.S. Department of Housing and Urban Development		<u>165,049,615</u>
Total Expenditure of Federal Awards		<u><u>\$ 165,049,615</u></u>

**COUNTY OF SAN MATEO**

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

Year Ended June 30, 2025

**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-2425-08	\$ -	\$ 10,669
Special Programs for the Aging - Title VII, Chapter 2, Long-Term Care Ombudsman Services for Older Individuals	93.042	AP-2425-08	323,387	86,492
Special Programs for the Aging, Title III, Part D, Disease Prevention and Health Promotion Services	93.043	AP-2425-08	-	73,110
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	AP-2425-08	100,000	843,131
Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2201CASTPH-00	-	33,948
COVID-19 Special Programs for the Aging - Title III, Part B, Grants for Supportive Services and Senior Centers	93.044	2101CASSC6-00	-	260,264
Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	AP-2425-08	1,303,445	2,260,000
COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	2101CACM6-00	-	28,662
COVID-19 Special Programs of the Aging - Title III, Part C - Nutrition Services	93.045	2101CAHD6-00	-	272,985
National Family Caregiver Support, Title III, Part E	93.052	AP-2425-08	-	442,096
COVID-19 National Family Caregiver Support, Title III, Part E	93.052	2101CAFCC6-00	-	36,968
Nutrition Services Incentive Program	93.053	AP-2425-08	-	147,913
Medicare Enrolment Assistance Program	93.071	MI-2324-08	-	11,342
Medicare Enrolment Assistance Program	93.071	AAA-2425-08	-	27,939
State Health Insurance Assistance Program	93.324	HI-2425-08	182,056	58,790
State Health Insurance Assistance Program	93.324	AAA-2425-08	60,439	11,909
Total Expenditures			1,969,327	<u>\$ 4,606,218</u>
State Awards - California Department of Aging				
Home and Community Based Services - Older Adults' Recovery and Resilience Fund		IF-2223-08	530,223	
Home and Community Based Services		AT-2223-41	150,012	
Home and Community Based Services		NI-2223-08	98,892	
Modernizing Older Californians Act		OM-2223-08	712,209	
Modernizing Older Californians Act		NM-2324-08	63,502	
Aging and Disability Resource Connection		AD-2223-24	297,083	
Total Expenditures of CDA Awards			<u>\$ 3,821,248</u>	

**COUNTY OF SAN MATEO**

Notes to the Schedule of Expenditures of Federal Awards (Continued)  
Year Ended June 30, 2025

**8. PROGRAM TOTALS**

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

<u>Assistance Listing No./Program Title/ Federal Grantor or Pass-Through Grantor</u>	<u>Grant Identifying Number</u>	<u>Federal Expenditures</u>
<b>(1) 14.231 - Emergency Solutions Grant Program</b>		
U.S. Department of Housing and Urban Development	E-24-UC-06-0006	\$ 51,611
State of California, Department of Housing and Community Development	23-ESG-18016	196,956
Program Total		<u>\$ 248,567</u>
<b>(2) 16.738 - Edward Byrne Memorial Justice Assistance Grant Program</b>		
U.S. Department of Justice	None	\$ 18,768
State of California, Board of State and Community Corrections	1215-23	715,584
Program Total		<u>\$ 734,352</u>
<b>(3) 93.767 - Children's Health Insurance Program</b>		
State of California, Department of Health Care Services	San Mateo	\$ 128,622
Health Plan of San Mateo	San Mateo	228,713
Program Total		<u>\$ 357,335</u>
<b>(4) 93.778 - Grants to States for Medicaid</b>		
State of California, Department of Social Services	CFL 24/25-05	\$ 5,860,606
State of California, Department of Social Services	CFL 24/25-66	9,423,876
State of California, Department of Social Services	CFL 22/23-47	10,605
State of California, Department of Health Care Services	MCAC 2024-25 01F	25,792,267
State of California, Department of Health Care Services	San Mateo	634,051
Health Plan of San Mateo	None	381,791
Health Plan of San Mateo	San Mateo	1,175,555
Program Total		<u>\$ 43,278,751</u>
<b>(5) 97.067 - Homeland Security Grant Program</b>		
State of California, Governor's Office of Emergency Services	2021-0081	\$ 264,467
State of California, Governor's Office of Emergency Services	2022-0043	55,284
State of California, Governor's Office of Emergency Services	2023-0042	1,763,754
State of California, Governor's Office of Emergency Services	2022-0043	649,106
State of California, Governor's Office of Emergency Services	2024-0088	40,851
City and County of San Francisco	2021-0081	635,133
City and County of San Francisco	2022-0043	2,728,116
City and County of San Francisco	2023-0042	2,537,672
City and County of San Francisco	2024-0088	1,021,308
Program Total		<u>\$ 9,695,691</u>

**COUNTY OF SAN MATEO**  
 Schedule of Findings and Questioned Costs  
 Year Ended June 30, 2025

**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>
Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii .....	14.228
Home Investment Partnerships Program .....	14.239
Temporary Assistance for Needy Families .....	93.558
Maternal, Infant and Early Childhood Home Visiting Grant.....	93.870
Block Grants for Prevention and Treatment of Substance Abuse..	93.959
Maternal and Child Health Services Block Grant to the States .....	93.994

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, 2025

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**Section II – Financial Statement Findings**

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None reported.

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**Section III – Federal Awards Findings and Questioned Costs**

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None reported.

**COUNTY OF SAN MATEO**  
Summary Schedule of Prior Audit Findings  
Year Ended June 30, 2025

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**Prior Year Findings and Questioned Costs**

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**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. 24F-3040, for the period January 1, 2024 - April 30, 2025**

<b>REVENUES</b>	<b>Fiscal Year 2023/24</b>	<b>Fiscal Year 2024/25</b>	<b>Total Audited Costs</b>	<b>Total Reported Expenses</b>	<b>Total Budget</b>
Grant Revenue	\$ 245,701	\$ 230,948	\$ 476,649	\$ 476,649	\$ 476,649
<b>EXPENDITURES</b>					
Administrative Costs					
Salaries and Wages	\$ 8,110	\$ 4,714	\$ 12,824	\$ 12,824	\$ 12,824
Program Costs					
Sub-Contractors	237,591	226,234	463,825	463,825	463,825
Total Expenditures*	\$ 245,701	\$ 230,948	\$ 476,649	\$ 476,649	\$ 476,649

**CSBG Contract No. 24F-4040 Discretionary, for the period January 1, 2024 - April 30, 2025**

<b>REVENUES</b>	<b>Fiscal Year 2024/25</b>	<b>Total Audited Costs</b>	<b>Total Reported Expenses</b>	<b>Total Budget</b>
Grant Revenue	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000
<b>EXPENDITURES</b>				
Administrative Costs				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Program Costs				
Sub-Contractors	26,000	26,000	26,000	26,000
Total Expenditures*	\$ 26,000	\$ 26,000	\$ 26,000	\$ 26,000

**CSBG Contract No. 25F-6040, for the period January 1, 2025 - April 30, 2026**

<b>REVENUES</b>	<b>Fiscal Year 2024/25</b>	<b>Total Audited Costs</b>	<b>Total Reported Expenses</b>	<b>Total Budget</b>
Grant Revenue	\$ 112,605	\$ 112,605	\$ 112,605	\$ 473,796
<b>EXPENDITURES</b>				
Administrative Costs				
Salaries and Wages	\$ -	\$ -	\$ -	\$ -
Program Costs				
Sub-Contractors	112,605	112,605	112,605	473,796
Total Expenditures*	\$ 112,605	\$ 112,605	\$ 112,605	\$ 473,796

\* 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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