

**UNITED WAY OF SAN ANTONIO
AND BEXAR COUNTY**

**Single Audit Reports
Federal and State Awards**

June 30, 2023

ADKF, P.C.
Certified Public Accountants

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
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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 Directors
United Way of San Antonio and Bexar County
San Antonio, Texas

We have audited, in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the consolidated financial statements of United Way of San Antonio and Bexar County (“UWSA”) (a non-profit organization), which comprise the consolidated statement of financial position as of June 30, 2023, and the related consolidated statement of activities, functional expenses and cash flows for the year then ended, and the related notes to the consolidated financial statements, and have issued our report thereon dated November 6, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the consolidated financial statements, we considered UWSA’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 consolidated financial statements, but not for the purpose of expressing an opinion on the effectiveness of UWSA’s internal control. Accordingly, we do not express an opinion on the effectiveness of UWSA’s internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’s financial statements will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that have not been identified.

MAIN OFFICE:

9601 McAllister FWY, STE 800
San Antonio, Texas 78216

Phone: 210.829.1300
Fax: 210.829.4080

672 Ridge Hill Dr., STE B
New Braunfels, TX 78130

Phone: 830.387.4441

616 E. Blanco, STE 300e
Boerne, TX 78006

Phone: 830.815.1100



Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether UWSA'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 which could have a direct and material effect on the consolidated 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 UWSA's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering UWSA's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

ADKF, PC

ADKF, P.C.
San Antonio, Texas
November 6, 2023



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INDEPENDENT AUDITOR’S REPORT ON COMPLIANCE FOR EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE REQUIRED BY THE *UNIFORM GUIDANCE* AND THE *TEXAS GRANT MANAGEMENT STANDARDS*

To the Board of Directors
United Way of San Antonio and Bexar County
San Antonio, Texas

Report on Compliance for Each Major Federal and State Program

Opinion on Each Major Federal and State Program

We have audited United Way of San Antonio and Bexar County (“UWSA”) 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 UWSA’s major federal and state programs for the year ended June 30, 2023. UWSA’s major federal and state programs are identified in the summary of auditor’s results section of the accompanying schedule of findings and questioned costs.

In our opinion, UWSA complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal and state programs for the year ended June 30, 2023.

Basis for Opinion of Each Major Federal and State Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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) and *Texas Grant Management Standards*. Our responsibilities under those standards, Uniform Guidance, and *Texas Grant Management Standards* are further described in the Auditor’s Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of UWSA and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to 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 and state program. Our audit does not provide a legal determination on UWSA’s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grants agreements applicable to UWSA’s federal and state programs.

MAIN OFFICE:

9601 McAllister FWY, STE 800
San Antonio, Texas 78216

Phone: 210.829.1300
Fax: 210.829.4080

672 Ridge Hill Dr.,STE B
New Braunfels, TX 78130

Phone: 830.387.4441

616 E. Blanco, STE 300e
Boerne, TX 78006

Phone: 830.815.1100



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 UWSA'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 general accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and *Texas Grant Management Standards* will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than from 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 judgement made by a reasonable user of the report on compliance about UWSA's compliance with the requirements of each major federal and state program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and *Texas Grant Management Standards* we:

- Exercise professional judgement 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 UWSA'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 UWSA'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 and *Texas Grant Management Standards*, but not for the purpose of expressing an opinion on the effectiveness of UWSA'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 weakness 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 or state 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 or state 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 or state 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.

Report on Internal Control Over Compliance - continued

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 have not been 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 and *Texas Grant Management Standards*. Accordingly, this report is not suitable for any other purpose.

ADKF, PC

ADKF, P.C.
San Antonio, Texas
November 6, 2023



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INDEPENDENT AUDITOR’S REPORT ON SCHEDULE OF EXPENDITURES OF FEDERAL AND STATE AWARDS REQUIRED BY THE *UNIFORM GUIDANCE* AND *TEXAS GRANT MANAGEMENT STANDARDS*

To the Board of Directors
United Way of San Antonio and Bexar County
San Antonio, Texas

Opinion

We have audited the schedule of expenditures of federal and state awards of United Way of San Antonio and Bexar County (“UWSA”) for the year ended June 30, 2023, and the related notes (the schedule).

In our opinion, the accompanying schedule of expenditures of federal and state awards presents fairly, in all material respects, the expenditures of federal and state awards of UWSA for the year ended June 30, 2023, in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States; and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) and the *Texas Grant Management Standards*. Our responsibilities under those standards, the Uniform Guidance and Texas Grant Management Standards are further described in the Auditor’s Responsibilities for the Audit of the Schedule section of our report.

We are required to be independent of UWSA and to meet our other ethical responsibilities, in accordance with the 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 audit opinion.

Responsibilities of Management for the Schedule

Management is responsible for the preparation and fair presentation of the schedule in accordance with accounting principles generally accepted in the United States of America and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the schedule that is free from material misstatement, whether due to fraud or error.

Auditor’s Responsibilities for the Audit of the Schedule

Our objectives are to obtain reasonable assurance about whether the schedule as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. 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 generally accepted auditing standards, *Government Auditing Standards*, Uniform Guidance, and Texas Grant Management will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the schedule.

MAIN OFFICE:

9601 McAllister FWY, STE 800
San Antonio, Texas 78216

Phone: 210.829.1300
Fax: 210.829.4080

672 Ridge Hill Dr., STE B
New Braunfels, TX 78130

Phone: 830.387.4441

616 E. Blanco, STE 300e
Boerne, TX 78006

Phone: 830.815.1100



Auditor's Responsibilities for the Audit of the Schedule - continued

In performing an audit in accordance with generally accepted auditing standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the schedule, 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 amounts and disclosures in the schedule.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of UWSA's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the schedule.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

ADKF, PC

ADKF, P.C.
San Antonio, Texas
November 6, 2023

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>FEDERAL AWARDS</u>				
<u>United States Department of Health and Human Services: Health Resources and Services Administration</u>				
<u>Texas Department of Family and Protective Services - PEI Division</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				
Texas Home Visiting Program				
Award Period September 1, 2021 - August 31, 2022	93.870	HHS001105400005	\$ 316,589	
Catholic Charities Archdiocese of San Antonio		S-5931041-A	\$	48,070
Catholic Charities Archdiocese of San Antonio		S-5931041-B		118,843
Good Samaritan		S-5931092-A		46,649
Madonna Neighborhood Center		S-5931141-A		54,512
Award Period September 1, 2022 - August 31, 2023	93.870	HHS001105400005	1,031,610	
Catholic Charities Archdiocese of San Antonio		S-5941041-A		172,040
Catholic Charities Archdiocese of San Antonio		S-5941041-B		470,550
Good Samaritan		S-5941092-A		113,034
Madonna Neighborhood Center		S-5941141-A		120,906
MIECHV American Rescue Plan (ARPA)				
Award Period September 1, 2021 - August 31, 2022	93.870	HHS001105400005	64,539	
MIECHV American Rescue Plan (ARPA)				
Award Period September 1, 2022 - August 31, 2023	93.870	HHS001105400005	121,627	
Subtotal for AL 93.870			1,534,365	1,144,604
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program				
Family-Based Safety Services - FBSS				
Award Period October 1, 2019 - September 30, 2025	93.556	HHS00085530001	19,635	
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program (MIECHV)				
US Department of Health and Human Services Administration for Children and Families				
Promoting Safe and Stable Families (FFTA)				
Award Period October 1, 2019 - September 30, 2025	93.556	HHS00085530001	17,304	
Subtotal for AL 93.556			36,939	-

See Notes to Schedule of Expenditures of Federal and State Awards

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program Under US Department of Health and Human Services Administration for Children and Families Community-Based Child Abuse Prevention (CBCAP) under the statutory authority of the American Rescue Plan Act (ARPA) - Innovation				
Award Period April 1, 2022 - August 31, 2022	93.590	HHS00085530001	75,000	
Award Period September 1, 2022 - August 31, 2023	93.590	HHS00085530001	75,000	
Subtotal for AL 93.590			150,000	-
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program Temporary Assistance for Needy Families (TANF)				
Award Period October 1, 2021 - September 30, 2022	93.558	HHS00085530001	66,408	
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Texas Service Members, Veterans and Families Temporary Assistance for Needy Families (TANF)				
Award Period October 1, 2021 - September 30, 2022	93.558	HHS00085530001	51,234	
Subtotal for AL 93.558			117,642	-
<u>Texas Department of State Health Services</u>				
Help Me Grow Texas Affiliate Grant Program				
Award Period December 1, 2022 - August 31, 2023	93.994	HHS001116100001	157,159	
Subtotal for AL 93.994			157,159	-

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>United States Department of Homeland Security</u>				
Emergency Food and Shelter Program EFSP American Rescue Plan Act of 2021 Humanitarian Relief Funding Award Period January 1, 2021 – May 31, 2022	97.024	788600	3,190	
Emergency Food and Shelter Program EFSP Phase 39 Award Period November 1, 2021 – December 31, 2023	97.024	788600	7,167	
Emergency Food and Shelter Program EFSP American Rescue Plan Act 2021 - R Award Period November 1, 2021 – December 31, 2023	97.024	788600	6,881	
Emergency Food and Shelter Program EFSP Phase HR22 Award Period May 1, 2022 – March 15, 2023	97.024	788600	14,418	
Emergency Food and Shelter Program EFSP Phase 40 Award Period November 1, 2021 – December 31, 2023	97.024	788600	4,210	
Emergency Food and Shelter Program EFSP Phase CR23 Award Period October 1, 2022 - September 30, 2023	97.024	788600	2,649	
Emergency Food and Shelter Program EFSP Phase HR23 Award Period January 1, 2023 – December 31, 2023	97.024	788600	1,083,297	
San Antonio Food Bank		788600-007		900,339
Episcopal Diocese of West Texas		788600-058		83,870
Interfaith Welcome Coalition		788600-040		87,502
Subtotal for AL 97.024			1,121,812	1,071,711
<u>Texas Health and Human Services</u>				
2-1-1 TIRN Operations and COVID Food Stamps Program 04FDSTMP Award Period September 1, 2021 - August 31, 2022	10.561	HHS000979200016	1,916	
2-1-1 TIRN Operations and COVID Food Stamps Program 04FDSTMP Award Period September 1, 2022 - August 31, 2023	10.561	HHS000979200016	143,105	
Subtotal for AL 10.561			145,021	-

See Notes to Schedule of Expenditures of Federal and State Awards

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Health and Human Services</u>				
2-1-1 TIRN Operations and COVID				
Temporary Assistance for Needy Families (TANF) Block Grant 22TANF				
Award Period September 1, 2021 - August 31, 2022	93.558	HHS000979200016	40	
2-1-1 TIRN Operations and COVID				
Temporary Assistance for Needy Families (TANF) Block Grant 23TANF				
Award Period September 1, 2022 - August 31, 2023	93.558	HHS000979200016	1,678	
Subtotal for AL 93.558			1,718	-
<u>Texas Health and Human Services</u>				
2-1-1 TIRN Operations and COVID				
Children's Health Insurance (CHIP)				
Award Period September 1, 2021 - August 31, 2022	93.767	HHS000979200016	231	
2-1-1 TIRN Operations and COVID				
Children's Health Insurance (CHIP)				
Award Period September 1, 2022 - August 31, 2023	93.767	HHS000979200016	7,179	
Subtotal for AL 93.767			7,410	-
<u>Texas Health and Human Services</u>				
2-1-1 TIRN Operations and COVID				
Medicaid Administration (MA)				
Award Period September 1, 2021 - August 31, 2022	93.778	HHS000979200016	2,408	
2-1-1 TIRN Operations and COVID				
Medicaid Administration (MA)				
Award Period September 1, 2022 - August 31, 2023	93.778	HHS000979200016	231,982	
Subtotal for AL 93.778			234,390	-
Total Expenditures for Federal Awards			\$ 3,506,456	\$ 2,216,315

See Notes to Schedule of Expenditures of Federal and State Awards

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>STATE AWARDS</u>				
<u>United States Department of Health and Human Services: Health Resources and Services Administration</u>				
<u>Texas Department of Family and Protective Services - PEI Division</u>				
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program				
Texas Home Visiting Program				
Award Period September 1, 2022 - August 31, 2023		HHS001105400005	\$ 10,107	
Subtotal for MIECHV			10,107	-
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Healthy Outcomes Through Prevention and Early Support (HOPES) Program				
Award Period September 1, 2021 - August 31, 2022		HHS000855300001	319,390	
Alamo Public Telecommunications Council		S-5469153-A		21,043
Any Baby Can of San Antonio		S-5461007-A		7,238
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5461041-A		41,347
Depelchin's Children's Center		S-5469150-A		28,503
Family Service Association of San Antonio, Inc.		S-5461081-A		26,477
Martinez Street Women's Center		S-5469124-A		20,445
Respite Care of San Antonio		S-5469145-A		24,557
The Center for Health Care of San Antoino		S-5469144-A		9,018
The Children's Shelter		S-5461046-A		43,040
Healthy Outcomes Through Prevention and Early Support (HOPES) Program				
Award Period September 1, 2022 - August 31, 2023		HHS000855300001	1,432,177	
Alamo Public Telecommunications Council		S-5959153-A		100,717
Any Baby Can of San Antonio		S-5951007-A		28,854
Catholic Charities, Archdiocese of San Antonio, Inc.		S-5951041-A		219,894
Depelchin's Children's Center		S-5959150-A		127,085
Family Service Association of San Antonio, Inc.		S-5951081-A		107,056
Martinez Street Women's Center		S-5959124-A		58,167
Respite Care of San Antonio		S-5959145-A		62,438
The Center for Health Care of San Antoino		S-5959144-A		32,290
The Children's Shelter		S-5951046-A		176,514
Subtotal for HOPES			1,751,567	1,134,683

See Notes to Schedule of Expenditures of Federal and State Awards

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Department of Family & Protective Services - PEI Division</u>				
Texas Service Members, Veterans and Families				
Award Period September 1, 2021 - August 31, 2022		HHS000711500005	91,299	
Any Baby Can of San Antonio		S-5851007-A		58,833
Big Brothers Big Sisters of South Texas		S-5851022-A		2,903
Endeavors		S-5851001-A		16,765
Family Service Association of San Antonio, Inc.		S-5851081-A		10,105
Texas Service Members, Veterans and Families				
Award Period September 1, 2022 - August 31, 2023		HHS000711500005	322,954	
Any Baby Can of San Antonio		S-5861007-A		11,244
Big Brothers Big Sisters of South Texas		S-5861022-A		23,266
Family Service Association of San Antonio, Inc.		S-5861081-A		68,150
Family Service Association of San Antonio, Inc.		S-5861081-B		55,669
Subtotal for SMVF			414,253	246,935

Texas Department of Family & Protective Services - PEI Division

2-1-1 TIRN Operations and COVID

General Revenue

Award Period September 1, 2021 - August 31, 2022

HHS000979200016 26

2-1-1 TIRN Operations and COVID

General Revenue - CHIP Match - Non Tobacco

Award Period September 1, 2021 - August 31, 2022

HHS000979200016 69

2-1-1 TIRN COVID

General Revenue - Food Stamp Match

Award Period September 1, 2021 - August 31, 2022

HHS000979200016 1,916

2-1-1 TIRN COVID

General Revenue - Medicaid Match

Award Period September 1, 2021 - August 31, 2022

HHS000979200016 2,408

2-1-1 TIRN Operations and COVID

General Revenue

Award Period September 1, 2022 - August 31, 2023

HHS000979200016 1,381

2-1-1 TIRN Operations and COVID

General Revenue - CHIP Match - Non Tobacco

Award Period September 1, 2022 - August 31, 2023

HHS000979200016 2,287

2-1-1 TIRN COVID

General Revenue - Food Stamp Match

Award Period September 1, 2022 - August 31, 2023

HHS000979200016 143,172

2-1-1 TIRN COVID

General Revenue - Medicaid Match

Award Period September 1, 2022 - August 31, 2023

HHS000979200016 232,091

See Notes to Schedule of Expenditures of Federal and State Awards

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

Federal/State Grantor/Pass-Through Grantor/Program Title	Federal Assistance Listing	Pass-Through or Award Number	Federal/State Expenditures	Pass-Through Expenditures
<u>Texas Health and Human Services</u>				
2-1-1 TIRN Childcare Child Care and Development Fund (CCDF) Award Period September 1, 2022 - August 31, 2023		HHS000979200016	43,651	
Subtotal for 211 State General Funds			427,001	-
Total Expenditures for State Awards			\$ 2,602,928	\$ 1,381,618
Total Expenditures for Federal and State Awards			\$ 6,109,384	\$ 3,597,933

See Notes to Schedule of Expenditures of Federal and State Awards

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Notes to Schedule of Expenditures of Federal and State Awards
Year Ended June 30, 2023

NOTE A – BASIS OF PRESENTATION

The accompanying Schedule of Expenditures of Federal and State Awards (the Schedule) includes the federal and state grant activity of United Way of San Antonio and Bexar County (“UWSA”) under programs of the federal state and governments for the year ended June 30, 2023. The information in the Schedule is presented in accordance with the requirements of the *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Costs Principles, and Audit Requirements for Federal Awards (Uniform Guidance)* and the *Texas Grant Management Standards*. Because the Schedule presents only a selected portion of the operations of UWSA, it is not intended to, and does not, present the financial position, changes in net assets, or cash flows of UWSA. Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the basic financial statements.

All of UWSA’s federal and state awards were in the form of cash assistance. UWSA had no federal or state funded insurance programs or loan guarantees during the year ended June 30, 2023.

UWSA used its approved indirect cost rate of 14.18% during the year ended June 30, 2023.

NOTE B – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the schedule are reported on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). Such expenditures are recognized following the cost principles contained in 2CFR Section 200.502 wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE C – RECONCILIATION TO AUDITED FINANCIAL STATEMENTS

Total expenditures of federal awards	\$ 3,506,456
Total expenditures of state awards	2,602,928
Other grants and contracts	<u>1,414,457</u>
Total revenue for grants and contracts per consolidated statement of activities	<u><u>\$ 7,523,841</u></u>

NOTE D – RECONCILIATION TO FUNDS REMITTED BY STATE

Total awards reported by the state	\$ 2,175,562
Additional state awards received	416,634
Other timing differences for expenses paid	<u>10,732</u>
Total expenditures of state awards	<u><u>\$ 2,602,928</u></u>

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section I – Summary of Auditor’s Results

Description

Financial Statements

Type of independent auditor’s report	Unmodified
Internal control over financial reporting:	
Material weaknesses identified	No
Significant deficiencies identified	No
Noncompliance material to financial statements noted?	No

Federal Awards

Internal control over major programs:	
Material weaknesses identified	No
Significant deficiencies identified	No
Type of independent auditor’s report issued on compliance for major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance?	No

Major Federal Programs:

<u>Name of Federal Program or Cluster</u>	<u>AL Number</u>
Project HOPES	93.556
	93.590
	93.558
Emergency Food and Shelter Program	97.024
2-1-1 Texas Information and Referral Network Operations Grant	93.558
	93.767
	93.778
	10.561

Dollar threshold used to distinguish between Type A and Type B programs	\$750,000
Auditee qualified as low-risk auditee?	Yes

UNITED WAY OF SAN ANTONIO AND BEXAR COUNTY
Schedule of Findings and Questioned Costs
Year Ended June 30, 2023

Section I – Summary of Auditor’s Results - Continued

Description

State Awards

Internal control over major programs:

Material weaknesses identified

No

Significant deficiencies identified

No

Type of independent auditor’s report issued on compliance for major programs

Unmodified

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a) of Uniform Guidance and Texas Grant Management Standards?

No

Major State Programs:

Name of State Program or Cluster

ID Number

Project HOPES

HHS000855300001

2-1-1 Texas Information and Referral Network Operations Grant

HHS000979200016

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

\$750,000

Auditee qualified as low-risk auditee?

Yes

Section II – Financial Statement Findings

None

Section III – Federal and State Award Findings

None