



FELTON INSTITUTE, INC.



SINGLE AUDIT REPORTS

JUNE 30, 2024

A Trusted Nonprofit Partner

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**Independent Auditors' 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
Felton Institute, Inc.

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, the financial statements of Felton Institute, Inc. (a nonprofit organization), which comprise the Statement of Financial Position as of June 30, 2024, and the related Statements of Activities, Functional Expenses, and Cash Flows for the year then ended, and the related notes to the financial statements, and have issued our report thereon dated December 13, 2024.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Felton Institute, Inc.'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 opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Felton Institute, Inc.'s internal control. Accordingly, we do not express an opinion on the effectiveness of Felton Institute, Inc.'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 Felton Institute, Inc.'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*.

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**Independent Auditors' 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***
continued

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.

Harrington Group

Pasadena, California
December 13, 2024



**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal and Non-federal Awards Required by the Uniform Guidance**

To the Board of Directors
Felton Institute, Inc.

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited Felton Institute, Inc.'s compliance with the types of compliance requirements identified as subject to audit in the *U.S. Office of Management and Budget (OMB) Compliance Supplement* that could have a direct and material effect on each of Felton Institute, Inc.'s major federal programs for the year ended June 30, 2024. Felton Institute, Inc.'s major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, Felton Institute, Inc. complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended 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; 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of Felton Institute, Inc. 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 Felton Institute, Inc.'s compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to Felton Institute, Inc.'s federal programs.

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**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal and Non-federal Awards Required by the Uniform Guidance**
continued

Auditors' 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 Felton Institute, Inc.'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 generally accepted auditing standards, *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 Felton Institute, Inc.'s compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with generally accepted auditing standards, *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 Felton Institute, Inc.'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 Felton Institute, Inc.'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 Felton Institute, Inc.'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.

**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal and Non-federal Awards Required by the Uniform Guidance**
continued

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 Auditors' 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.

**Independent Auditors' Report on Compliance for Each Major Federal Program;
Report on Internal Control Over Compliance; and Report on Schedule of
Expenditures of Federal and Non-federal Awards Required by the Uniform Guidance**
continued

**Report on Schedule of Expenditures of Federal and Non-federal Awards Required by the Uniform
Guidance**

We have audited the financial statements of Felton Institute, Inc. as of and for the year ended June 30, 2024, and have issued our report thereon dated December 13, 2024, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal and non-federal awards is presented for the purposes of additional analysis as required by 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 is not a required part of the 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 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 financial statements or to the 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 and non-federal awards is fairly stated in all material respects in relation to the financial statements as a whole.

Harrington Group

Pasadena, California
December 13, 2024

FELTON INSTITUTE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
For the year ended June 30, 2024

Federal Grantor Agency/Pass-Through Grantor/Program Title	Contract Number	Federal Assistance Listing Number	Contract Term	Program Award	Governmental Revenue Federal	Governmental Revenue Non-federal	Expenditures From Governmental Revenue	Pass-through to Sub-recipients
Federal Awards								
U.S. Department of Agriculture ("USDA"):								
Pass-through, California Department of Education ("CDE"):								
Child and Adult Care Food Program	38-1580-9A	10.558	07/01/23 - 06/30/24	\$ 268,439	\$ 268,405	\$ -	\$ 268,405	\$ -
Pass-through, City and County of San Francisco Human Services Agency ("HSA"):								
SNAP Cluster:								
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program	742362	10.561	07/01/23 - 06/30/24	32,243	32,243	-	32,243	-
Total USDA				<u>300,682</u>	<u>300,648</u>	<u>-</u>	<u>300,648</u>	<u>-</u>
U.S. Department of Housing and Urban Development("HUD")								
Pass-through, County and City of San Francisco:								
National Homeless Data Analysis Project (NHDAP)								
Homeless Response System Data and Performance								
Veterans Homelessness Prevention Demonstration Program - Hope House	CA0058L9T012215	14.261	03/01/24 - 10/31/27	8,693,040	3,554	1,321,796	1,325,350	-
Veterans Homelessness Prevention Demonstration Program - Hope House for Veterans	CA1537L9T012206	14.261	03/01/24 - 10/31/27	4,602,374	13,895	696,998	710,893	-
Total HUD				<u>13,295,414</u>	<u>17,449</u>	<u>2,018,794</u>	<u>2,036,243</u>	<u>-</u>
U.S. Department of Labor ("DOL"):								
Pass-through, National Council on Aging:								
Senior Community Service Employment Program	23A60AD000037-01-00	17.235	07/01/23 - 06/30/24	899,206	898,876	-	898,876	-
Total DOL				<u>899,206</u>	<u>898,876</u>	<u>-</u>	<u>898,876</u>	<u>-</u>
U.S. Department of Education ("ED"):								
Pass-through, Mission Economic Development Agency Office of Innovation and Improvement (OII):								
Innovative Approaches to Literacy; Promise Neighborhoods; Full-service Community Schools; and Congressionally Directed Spending for Elementary and Secondary Education Community Projects								
	U215N120046	84.215N	07/01/23 - 06/30/24	162,000	124,000	-	124,000	-
Total ED				<u>162,000</u>	<u>124,000</u>	<u>-</u>	<u>124,000</u>	<u>-</u>
U.S. Department of Health and Human Services ("DHHS"):								
Pass-through, City and County of San Francisco Human Services Agency ("HSA"):								
Special Programs for the Aging, Title VII, Chapter 2, Long Term Care Ombudsman Services for Older Individuals								
	760379	93.042	07/01/23 - 06/30/24	43,712	43,712	-	43,712	-
Pass-through, City and County of San Francisco Human Services Agency("HSA"):								
Aging Cluster:								
Special Programs for the Aging, Title III, Part B, Grants for Supportive Services and Senior Centers	557862	93.044	07/01/22 - 06/30/23	599,007	25,464	573,543	599,007	-
Sub-total				<u>642,719</u>	<u>69,176</u>	<u>573,543</u>	<u>642,719</u>	<u>-</u>
Pass-through, County of Monterey:								
Substance Abuse and Mental Health Services Projects of Regional and National Significance - Monterey Prevention and Recovery in Early Psychosis ("PREP") Program								
	A-16918	93.243	07/01/23 - 06/30/24	473,387	471,085	-	471,085	-
Community outreach and consultations	A-16918	93.243	07/01/23 - 06/30/24	50,000	50,000	-	50,000	-
Sub-total				<u>523,387</u>	<u>521,085</u>	<u>-</u>	<u>521,085</u>	<u>-</u>

See independent auditors' report and notes to Schedule of Expenditures of Federal and Non-federal Awards.

FELTON INSTITUTE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
 For the year ended June 30, 2024
 continued

Federal Grantor Agency/Pass-Through Grantor/Program Title	Contract Number	Federal Assistance Listing Number	Contract Term	Program Award	Governmental Revenue		Expenditures From Governmental Revenue	Pass-through to Sub-recipients
					Federal	Non-federal		
Pass-through DPH - San Francisco Nursing Partnership Program: Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	1000009936	93.505	07/01/23 - 06/30/24	154,300	109,374		109,374	
Pass-through, City and County of San Francisco: Temporary Assistance to Needy Families - Information referral and assistance services	1000027636	93.558	11/01/22 - 06/30/25	1,375,000	1,213	473,842	475,055	
Pass-through, CDE: Child Care Development Fund Cluster ("CCDF"): Child Care and Development Block Grant ("CCDBG") - General Center Child Care CCDBG - California State Preschool Child Care Mandatory and Matching Funds of the Child Care and Development Fund - General Center Child Care	CCTR-3262 CSPP-3482 CCTR-3262	93.575 N/A 93.596	07/01/23 - 06/30/24 07/01/23 - 06/30/24 07/01/23 - 06/30/24	2,841,765 4,896,224 352,085	1,262,815 4,940,260 352,085	3,992,934 4,940,260 -	5,255,749 4,940,260 352,085	
Sub-total				<u>8,090,074</u>	<u>1,614,900</u>	<u>8,933,194</u>	<u>10,548,094</u>	<u>-</u>
Medicaid Cluster: Pass-through, City and County of San Francisco DPH: Medical Assistance Program - Mental Health Program Medical Assistance Program - Deaf Community Counseling Services (DCCS) Comprehensive Outpatient	1000009936 1000010831	93.778 93.778	07/01/23 - 06/30/24 07/01/23 - 06/30/24	10,099,329 543,964	2,882,533 85,142	7,010,397 543,696	9,892,930 628,838	
Pass-through, City and County of San Francisco Human Services Agency ("HSA"): Medical Assistance Program - HAS-DAS Community Services Medical Assistance Program - Case management Medical Assistance Program - I R & A for ESS Medical Assistance Program - HAS-DAS-CS	638931 650704 742362 776861	93.778 93.778 93.778 93.778	07/01/22 - 06/30/23 07/01/22 - 06/30/23 07/01/22 - 06/30/25 07/01/23 - 06/30/24	3,035 1,406 39,596 10,513	3,035 1,406 39,596 10,513		3,035 12,777 39,596 10,513	
Pass-through, California Department of Public Health: Medical Assistance Program - Teen and Adolescent Pregnancy and Parenting	10000010193	93.778	07/01/23 - 06/30/24	248,896	248,896		248,896	
Sub-total				<u>10,946,739</u>	<u>3,271,121</u>	<u>7,565,464</u>	<u>10,836,585</u>	<u>-</u>
Pass-through, City and County of San Francisco DPH: Block Grants for Community Mental Health Services - San Francisco PREP Program Block Grants for Community Mental Health Services - The Healing Circle PREP EPI Plus	1000009936 1000009936 1000009936	93.958 93.958 N/A	02/09/23 - 02/07/24 02/09/23 - 02/07/24 02/09/23 - 02/07/24	1,250,471 46,266 727,909	222,612 10,083 -	624,215 28,064 555,883	846,827 38,147 555,883	
				<u>2,024,646</u>	<u>232,695</u>	<u>1,208,162</u>	<u>1,440,857</u>	
Pass-through, Alameda County Behavioral Health Care Services: Block Grants for Community Mental Health Services: PREP - Alameda Older Adult Service Team Deaf Community Counseling Services - Alameda Forensic Engagement Program (FREE) Peer to Peer	900709 900709 900709 900709 1000024190	93.958 93.958 93.958 93.958 N/A	07/01/23 - 06/30/24 07/01/23 - 06/30/24 07/01/23 - 06/30/24 07/01/23 - 06/30/24 07/01/21 - 06/30/24	1,927,129 1,252,939 308,153 743,834 537,838	171,490 102,799 29,534 61,601 -	1,733,952 1,039,410 298,619 622,850 537,838	1,905,442 1,142,209 328,153 684,451 537,838	
Sub-total				<u>4,769,893</u>	<u>365,424</u>	<u>4,232,669</u>	<u>4,598,093</u>	<u>-</u>
Total DHHS				<u>28,526,758</u>	<u>6,184,987</u>	<u>22,986,875</u>	<u>29,171,862</u>	<u>-</u>

See independent auditors' report and notes to Schedule of Expenditures of Federal and Non-federal Awards.

FELTON INSTITUTE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
 For the year ended June 30, 2024
 continued

Federal Grantor Agency/Pass-Through Grantor/Program Title	Contract Number	Federal Assistance Listing Number	Contract Term	Program Award	Expenditures		Total Expenditures	Pass-through to Sub-recipients
					Federal	Non-federal		
Corporation for National and Community Service ("CNCS"):								
Foster Grandparent/Senior Companion Cluster:								
Directly from CNCS:								
AmeriCorps Seniors Foster Grandparent Program	21SFICA003	94.011	07/01/23 - 06/30/24	399,675	242,419	-	242,419	-
AmeriCorps Seniors Senior Companion Program	21SCICA003	94.016	07/01/23 - 06/30/24	147,011	56,061	-	56,061	-
Total CNCS				<u>546,686</u>	<u>298,480</u>	<u>-</u>	<u>298,480</u>	<u>-</u>
Total Federal Awards				<u>43,730,746</u>	<u>7,824,440</u>	<u>25,005,669</u>	<u>32,830,109</u>	<u>-</u>
Non-federal Awards								
Children's Council of San Francisco ("CCSF"):								
C-WAGES	N/A		07/01/23 - 06/30/24	2,797,388	-	3,338,620	3,338,620	-
Early Learning Scholarships Program	N/A		07/01/23 - 06/30/24	749,299	-	749,299	749,299	-
Total CCSF				<u>3,546,687</u>	<u>-</u>	<u>4,087,919</u>	<u>4,087,919</u>	<u>-</u>
Alameda County Behavioral Health Care Services:								
Mild to Moderate Case Management Team Services	900709		07/01/23 - 06/30/24	777,000	-	719,773	719,773	-
Serious mental illness reentry treatment teams	900709		07/01/23 - 06/30/24	1,710,354	-	1,411,256	1,411,256	-
Total Alameda County Behavioral Health Care Services				<u>2,487,354</u>	<u>-</u>	<u>2,131,029</u>	<u>2,131,029</u>	<u>-</u>
Alameda County - Social Services Agency:								
APS Case Management Services	20872		07/01/23 - 06/30/24	310,640	-	387,431	387,431	-
Total Alameda County - Social Services Agency				<u>310,640</u>	<u>-</u>	<u>387,431</u>	<u>387,431</u>	<u>-</u>
Alameda County:								
Vendor Pool/Home Safe Program	902013-23195		07/01/23 - 06/30/24	756,100	-	334,816	334,816	-
San Mateo County:								
(re)MIND and Aftercare Programs	Resolution 079802		07/01/23 - 06/30/24	1,338,560	-	1,448,116	1,448,116	-
Bipolar Early Assessment and Management (BEAM) - San Mateo County	Resolution 079802		07/01/23 - 06/30/24	541,779	-	501,779	501,779	-
Total San Mateo Contracts				<u>1,880,339</u>	<u>-</u>	<u>1,949,895</u>	<u>1,949,895</u>	<u>-</u>
City and County of San Francisco HSA:								
Community Services for 66 Raymond Avenue Residents	218849		07/01/23 - 06/30/24	299,970	-	295,086	295,086	-
Senior Companion Program	1000020667		07/01/23 - 06/30/24	224,800	-	100,948	100,948	-
Long Term Care Ombudsman Skilled Nursing Facility Quality Assurance	760379		07/01/23 - 06/30/24	22,181	-	22,181	22,181	-
Long Term Care Ombudsman Initiative	760379		07/01/23 - 06/30/24	128,952	-	128,952	128,952	-
Long Term Care Ombudsman PH L&C Program funds	760379		07/01/23 - 06/30/24	4,670	-	4,670	4,670	-
Long Term Care Ombudsman SHF	760379		07/01/23 - 06/30/24	41,637	-	41,637	41,637	-
Total City and County of San Francisco HSA Contracts				<u>722,210</u>	<u>-</u>	<u>593,474</u>	<u>593,474</u>	<u>-</u>
City and County of San Francisco Department of Children, Youth and their Families:								
Young Adult Court Program	447583		07/01/19 - 06/30/24	1,300,000	-	1,075,237	1,075,237	-
County of Monterey:								
Family Employment Education Support	A-16918		07/01/23 - 06/30/24	523,125	-	523,125	523,125	-
Golden Gate Regional Center ("GGRC"):								
Child Care Program	N/A		07/01/23 - 06/30/24	628,907	-	776,910	776,910	-
In-Home Respite Services/Programs	N/A		07/01/23 - 06/30/24	73,915	-	83,744	83,744	-
Total GGRC				<u>702,822</u>	<u>-</u>	<u>860,654</u>	<u>860,654</u>	<u>-</u>

See independent auditors' report and notes to Schedule of Expenditures of Federal and Non-federal Awards.

FELTON INSTITUTE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
 For the year ended June 30, 2024
 continued

Federal Grantor Agency/Pass-Through Grantor/Program Title	Contract Number	Federal Assistance Listing Number	Contract Term	Program Award	Governmental Revenue		Expenditures From Governmental Revenue	Pass-through to Sub-recipients
					Federal	Non-federal		
City and County of San Francisco's Department of Early Childhood:								
Family Resource Center	1000029377		07/01/23 - 06/30/24	375,951		395,736	395,736	
Early Childhood Quality Improvement System	1000026840		07/01/23 - 06/30/24	114,686		104,400	104,400	
DEC Enhancements and Mini grants	1000029377		07/01/23 - 06/30/24	128,000		203,755	203,755	
Total First 5				<u>618,637</u>	<u>-</u>	<u>703,891</u>	<u>703,891</u>	<u>-</u>
City and County of San Francisco DPH:								
TAY Acute Linkage	1000013660		07/01/23 - 06/30/24	878,524		875,887	875,887	
Suicide Prevention	1000028955		07/01/23 - 06/30/24	1,823,369		1,823,369	1,823,369	
Supporting Treatment and Reducing Recidivism (STARR)	1000007692		07/01/22-06/30/26	1,743,561		514,221	514,221	
Felton Street Case Management (FSCM)	1000007692		07/01/23 - 06/30/24	61,533		61,533	61,533	
Behavioral Health Community Engagement (BHCE)	1000007692		07/01/23 - 06/30/24	54,028		54,028	54,028	
Engagement Specialist-Tenderloin	1000007692		07/01/23 - 06/30/24	131,940		131,940	131,940	
Total DPH				<u>4,692,955</u>	<u>-</u>	<u>3,460,978</u>	<u>3,460,978</u>	<u>-</u>
City and County of San Francisco: Department of Homelessness and Supportive Housing								
Flexible Housing Subsidy Pool	1000021002		07/01/23 - 06/30/24	1,441,800		1,637,062	1,637,062	
Pier 94 Shelter RV site	NA		07/01/23 - 06/30/24	8,818,778		3,391,500	3,391,500	
Bayview Drop-in	NA		07/01/23 - 06/30/24	4,870,364		3,101,793	3,101,793	
Hope House	NA		07/01/23 - 06/30/24	2,159,327		814,973	814,973	
Total Department of Homelessness and Supportive Housing				<u>17,290,269</u>		<u>8,945,328</u>	<u>8,945,328</u>	<u>-</u>
Didi Hirsch Mental Health Services:								
Suicide Prevention	NA		07/01/23 - 06/30/24	177,614		133,813	133,813	
988 Expansion and 988 services statewide implementation	NA		07/01/22-04/29/24	2,757,056		1,689,900	1,689,900	
Total Didi Hirsch Mental Health Services				<u>2,934,670</u>		<u>1,823,713</u>	<u>1,823,713</u>	<u>-</u>
San Francisco Unified School District:								
Childcare and Parenting Education Services	SFU-0000152019		07/01/22 - 06/30/23	106,515		19,069	19,069	
City of Antioch:								
The Angelo Quinto Crisis Response Pilot Program	NA		11/23/22 -11/30/24	1,800,000		1,548,039	1,548,039	
County of Marin								
Postvention Support	NA		07/01/23 - 06/30/25	351,000		194,613	194,613	
First Episode Psychosis Outreach and Education	NA		07/01/23 - 06/30/24	359,516		359,516	359,516	
First Episode Psychosis SMHS	NA		07/01/23 - 06/30/24	428,500		163,734	163,734	
Total County of Marin				<u>1,139,016</u>		<u>717,863</u>	<u>717,863</u>	

See independent auditors' report and notes to Schedule of Expenditures of Federal and Non-federal Awards.

FELTON INSTITUTE, INC.

SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS
 For the year ended June 30, 2024
 continued

Federal Grantor Agency/Pass-Through Grantor/Program Title	Contract Number	Federal Assistance Listing Number	Contract Term	Program Award	Governmental Revenue		Expenditures From Governmental Revenue	Pass-through to Sub-recipients
					Federal	Non-federal		
State of California - The Department of Health Care and information	23-40097		08/31/23-06/30/27	2,928,125		463,604	463,604	
County of Sonoma - Peer Provider Program Services for Crossroads to Hope	2023-1576-A00		07/01/23 - 06/30/24	607,639		880,807	880,807	
POPS (Department of Public Health SF)	1000030740		07/01/23 - 06/30/24	641,667		608,980	608,980	
Building Community Investment (OEWD)	NA		07/01/23 - 06/30/24	100,000		30,000	30,000	
Community Living Campaign	NA		07/01/23 - 06/30/24	100,000		100,000	100,000	
Safe and Sound - Family Resource Center	NA		07/01/23 - 06/30/24	112,929		100,133	100,133	
Employment navigation and benefit support	1000028211		07/01/23 - 06/30/24	378,251		243,391	243,391	
Senior Community Service Employment Program	TV-2223-96		07/01/23 - 06/30/24	363,371		334,551	334,551	
ECE Reach Program	NA		07/01/23 - 06/30/24	500,000		60,123	60,123	
Harbor Haven for Vets	NA		07/01/23 - 06/30/24	38,444		38,444	38,444	
YFRC grant	NA		07/01/23 - 06/30/24	189,013		278,918	278,918	
Other grants	NA		07/01/23 - 06/30/24	393,108		312,738	312,738	
Total Non-federal Awards				46,770,778	-	32,614,150	32,614,150	-
Total Federal and Non-federal Awards				\$ 90,501,524	\$ 7,824,440	\$ 57,619,819	\$ 65,444,259	\$ -

See independent auditors' report and notes to Schedule of Expenditures of Federal and Non-federal Awards.

FELTON INSTITUTE, INC.

NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AND NON-FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2024

1. **Basis of Presentation**

The accompanying Schedule of Expenditures of Federal and Non-federal Awards (“the Schedule”) includes the federal award activity of Felton Institute, Inc. under programs of the federal government for the year ended June 30, 2024. The Schedule is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the Schedule presents only a selected portion of the operations of Felton Institute, Inc., it is not intended to and does not present the financial position, changes in net assets, or cash flows of Felton Institute, Inc..

2. **Basis of Accounting**

Expenditures reported on the Schedule are reported on the accrual basis of accounting. Such expenditures are recognized following the cost principles contained in 2 CFR 200, Subpart E (Cost Principles), wherein certain types of expenditures are not allowable or are limited as to reimbursement. Felton Institute, Inc. did not elect to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

3. **Pass-through to Sub-recipients**

Felton Institute, Inc. did not provide any federal awards to sub-recipients.

4. **Other Information**

Felton Institute, Inc. did not receive federal insurance, loans, or non-cash assistance during the year ended June 30, 2024 which are required to be disclosed on the Schedule.

FELTON INSTITUTE, INC.
Schedule of Findings and Questioned Costs
For the year ended June 30, 2024

Section I – Summary of Auditors’ Results

Financial Statements:

Type of auditors’ report issued: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? No

Significant deficiencies identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards:

Internal control over major programs:

Material weakness(es) identified? No

Significant deficiencies identified? None reported

Type of auditors’ report issued on compliance for major programs: Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 200.516 Audit Findings of the Uniform Guidance? No

Dollar threshold used to distinguish between Type A and Type B programs: \$750,000

Auditee qualified as low-risk auditee? Yes

Identification of Major Programs:

U.S. Department of Health and Human Services:

Medical Assistance Program 93.778

Section II – Financial Statements Findings

No matters reported.

Section III – Federal Award Findings and Questioned Costs

No matters reported.

Section IV – Summary Schedule of Prior Year Findings

No matters reported.