

City of Oak Creek

Report on Federal and State Awards

December 31, 2022

City of Oak Creek

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**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***

Independent Auditors' Report

To the City Common Council of
City of Oak Creek

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 the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Oak Creek (the City), as of and for the year ended December 31, 2022 and the related notes to the financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated July 28, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City'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 City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City'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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2022-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City'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*.

City of Oak Creek's Response to the Finding

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

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.

Baker Tilly US, LLP

Milwaukee, Wisconsin
July 28, 2023

**Report on Compliance for Each
Major Federal and Major State Program; Report on Internal
Control Over Compliance; and Report on Schedules of
Expenditures of Federal and State Awards Required by the
Uniform Guidance and the *State Single Audit Guidelines***

Independent Auditors' Report

To the City Common Council of
City of Oak Creek

Report on Compliance for Each Major Federal and Major State Program

Opinion on Each Major Federal and Major State Program

We have audited the City of Oak Creek's (the City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* and the *State Single Audit Guidelines* (the *Guidelines*) that could have a direct and material effect on each of the City's major federal and major state programs for the year ended December 31, 2022. The City's major federal and major state programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City 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 and major state programs for the year ended December 31, 2022.

Basis for Opinion on Each Major Federal and Major State 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*); 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 *Guidelines*. Our responsibilities under those standards, the Uniform Guidance and the *Guidelines* are further described in the Auditors' Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City 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 and major state program. Our audit does not provide a legal determination of the City'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 controls over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal and state programs.

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 to express an opinion on the City'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*, the Uniform Guidance and the *Guidelines* will always detect a 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 City's compliance with the requirements of each major federal and major state program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, the Uniform Guidance and the *Guidelines*, 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 City'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 City'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 the *Guidelines*, but not for the purpose of expressing an opinion of effectiveness of the City'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 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.

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 described 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 and the *Guidelines*. Accordingly, this report is not suitable for any other purpose.

Report on Schedules of Expenditures of Federal and State Awards Required by the Uniform Guidance and the *State Single Audit Guidelines* and Schedule of Settlement of DHS Cost Reimbursement Awards

We have audited the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Oak Creek as of and for the year ended December 31, 2022 and the related notes to the financial statements, which collectively comprise the City's basic financial statements. We issued our report thereon dated July 28, 2023, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedules of expenditures of federal and state awards and schedule of settlement of DHS cost reimbursement awards are presented for purposes of additional analysis as required by the Uniform Guidance and the *State Single Audit Guidelines* 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 basic 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 schedules of expenditure of federal and state awards and schedule of settlement of DHS cost reimbursement awards are fairly stated in all material respects in relation to the basic financial statements as a whole.

Baker Tilly US, LLP

Milwaukee, Wisconsin
September 26, 2023

City of Oak Creek

Schedule of Expenditures of Federal Awards
Year Ended December 31, 2022

Federal Grantor/Pass Through Grantor/ Program Title	Federal Assistance Listing Number	Pass-Through Entity	Pass-Through Entity Grant ID	Expenditures	Payments to Subrecipients
Federal Programs					
U.S. Department of Justice					
Bulletproof Vest Partnership	16.607	Direct	N/A	\$ 9,049	\$ -
Total U.S. Department of Justice				<u>9,049</u>	<u>-</u>
U.S. Department of the Treasury					
Coronavirus State and Local Fiscal Recovery Funds					
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	Direct	N/A	526,000	-
COVID-19 ARPA COVID Recovery Fund	21.027	WI DHS	155811	11,901	-
COVID-19 Law Enforcement Agency Grant	21.027	WI DOA	N/A	50,178	-
Total U.S. Department of the Treasury				<u>588,079</u>	<u>-</u>
U.S. Department of Health and Human Services					
Bioterrorism Focus CRI Grant	93.069	WI DHS	155190	10,974	-
COVID-19 ELC - Enhancing Detection	93.323	WI DHS	155806	184,039	-
Environmental Public Health and Emergency Response - Radon Grant	93.070	WI DHS	155078	3,861	-
Immunization Grant	93.268	WI DHS	155020	10,974	-
Immunization/Vaccine Grant	93.268	WI DHS	155809	17,732	-
Maternal and Child Health Grant	93.994	WI DHS	159320	12,947	-
Preventive Health & Health Services	93.991	WI DHS	159220	6,502	-
Public Health Emergency Preparedness Grant	93.069	WI DHS	155015	41,005	-
Overdose Fatality Review Grant	93.136	WI DHS	150216	39,745	-
Qualitative Data Grant	93.391	WI DHS	155815	13,872	-
Workforce Development Grant	93.354	WI DHS	155812	17,745	-
Total U.S. Department of Health and Human Services				<u>359,396</u>	<u>-</u>
Total federal awards				<u>\$ 956,524</u>	<u>\$ -</u>

See notes to schedules of expenditures of federal and state awards

City of Oak Creek

Schedule of Expenditures of State Awards

Year Ended December 31, 2022

<u>State Agency/ Program Title</u>	<u>State ID Number</u>	<u>Grant ID Number</u>	<u>Expenditures</u>	<u>Payments to Subrecipients</u>
State Programs				
Wisconsin Department of Natural Resources				
Recycling Grants to Responsible Units	370.670	RU 40265	\$ 85,223	\$ -
Recycling Consolidation Grant	370.673	RU 40265	<u>9,509</u>	<u>-</u>
Total Wisconsin Department of Natural Resources			<u>94,732</u>	<u>-</u>
Wisconsin Department of Health Services				
Communicable Disease Control & Prevention Grant	435.155800	N/A	3,357	-
Cons Contracts CHHD Lead Grant	435.157720	N/A	<u>1,287</u>	<u>-</u>
Total Wisconsin Department of Health Services			<u>4,644</u>	<u>-</u>
Total state awards			<u>\$ 99,376</u>	<u>\$ -</u>

See notes to schedules of expenditures of federal and state awards

City of Oak Creek

Notes to Schedules of Expenditures of Federal and State Awards
Year Ended December 31, 2022

1. Basis of Presentation

The accompanying schedules of expenditures of federal and state awards (the Schedules) includes the federal and state grant activity of the City of Oak Creek (City) under programs of the federal and state government for the year ended December 31, 2022. The information in these Schedules 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) and the *State Single Audit Guidelines*. Because the Schedules present only a selected portion of the operations of the City, they are not intended to and do not present the financial position, changes in net position or cash flows of the City.

2. Summary of Significant Accounting Policies

Expenditures reported on the Schedules are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement. Negative amounts shown on the Schedules represent adjustments or credits made in the normal course of business to amounts reported as expenditures in prior years. Pass-through entity identifying numbers are presented where available.

The underlying accounting records for some grant programs are maintained on the modified accrual basis of accounting. Under the modified accrual basis, revenues are recorded when susceptible to accrual, i.e., both measurable and available. Available means collectible within the current period or soon enough thereafter to be used to pay liabilities of the current period. Expenditures are recorded when the liability is incurred. The accounting records for other grant programs are maintained on the accrual basis, i.e., when the revenue has been earned and the liability is incurred. Program income is reported as revenue in the year that it is received.

3. Indirect Cost Rate

The City has not elected to use the 10% de minimis indirect cost rate of the Uniform Guidance.

4. Pass-Through Grantors

Federal funds have been passed through the following grantors:

WI DHS – Wisconsin Department of Health Services

WI DOA – Wisconsin Department of Administration

City of Oak Creek

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section I - Summary of Auditors' Results

Financial Statements

Type of report the auditor issued on whether the financial statements audited were prepared in accordance with GAAP: Unmodified

Internal control over financial reporting:

Material weakness(es) identified? X yes no

Significant deficiency(ies) identified? yes X none reported

Noncompliance material to financial statements noted? yes X no

Federal and State Awards

Internal control over major programs:

	<u>Federal Programs</u>		<u>State Programs</u>	
Material weakness(es) identified?	<u> </u> yes	<u> X </u> no	<u> </u> yes	<u> X </u> no
		<u> </u> none		<u> </u> none
Significant deficiencies identified?	<u> </u> yes	<u> X </u> reported	<u> </u> yes	<u> X </u> reported

Type of auditor's report issued on compliance for major programs:

Unmodified

Unmodified

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a) of the Uniform Guidance or the *State Single Audit Guidelines*?

yes X no yes X no

Auditee qualified as low-risk auditee?

yes X no yes X no

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

\$750,000

\$250,000

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

\$250,000

Identification of major federal programs:

<u>Assistance Listing Number</u>	<u>Name of Federal Program or Cluster</u>
21.027	COVID-19 Coronavirus State and Local Fiscal Recovery Funds
93.323	COVID-19 ELC – Enhancing Detection

Identification of major state programs:

<u>State Numbers</u>	<u>Name of State Program or Cluster</u>
370.670	Recycling Grants to Responsible Units

City of Oak Creek

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section II - Financial Statement Findings Required to be Reported in Accordance With Government Auditing Standards

Finding No. 2022-001: Internal Control Over Financial Reporting

Prior Year Finding No. 2020-001

Criteria: Statement on Auditing Standards states that the City should have internal control procedures that enable the preparation of financial records and financial statements and schedules of federal and state awards by City personnel that are free from material errors.

Condition: The City has not prepared the annual financial statements or the schedules of expenditures of federal and state awards. Additionally, material journal entries were identified during the audit.

Cause: Due to its size, the City does not have the resources to employ an individual that is able to prepare its financial statements or the schedules of expenditures of federal and state awards.

Effect: Information provided to management throughout the year may not be presented in accordance with generally accepted accounting principles.

Recommendation: The City may consider and implement additional resources to prepare its annual financial statements and the schedules of expenditures of federal and state awards. The City should also implement procedures to identify and record and review material adjustments

Management's Response: Although management does not prepare the financial statements or schedules of expenditures of federal and state awards, draft copies of these reports are reviewed and approved prior to their issuance by management. This review includes verifying amounts to the general ledger and other documentation such as grant agreements, debt documents, etc. Management does attend annual training sessions which include content relating to current financial reporting requirements and new accounting standards. Currently, management has not implemented controls to evaluate and determine whether the financial statements or the schedules of expenditures of federal and state awards conform to the requirements of accounting principles generally accepted in the United States of America, Uniform Grant Guidance or the *State Single Audit Guidelines*. As such, management will continue to rely on the auditors to assist in preparing the City's financial statements and schedules of expenditures of federal and state awards.

Section III - Federal Awards and State Awards Findings and Questioned Costs

None noted

City of Oak Creek

Schedule of Findings and Questioned Costs
Year Ended December 31, 2022

Section IV - Other Issues

Does the auditor's report or the notes to the financial statements include disclosure with regard to substantial doubt as to the auditee's ability to continue as a going concern? yes no

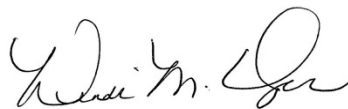
Does the audit report show audit issues (i.e., material noncompliance, nonmaterial non-compliance, questioned costs, material weakness, significant deficiency, management letter comment, excess revenue or excess reserve) related to grants/contracts with funding agencies that require audits to be in accordance with the *State Single Audit Guidelines*:

Wisconsin Department of Natural Resources yes no

Wisconsin Department of Health Services yes no

Was a management letter or other document conveying audit comments issued as a result of this audit? yes no

Name and signature of partner



Wendi M. Unger, Partner

Date of report

September 26, 2023

City of Oak Creek
Schedule of Settlement of DHS Cost Reimbursement Awards
For the Year Ended December 31, 2022

Agency 472886 Type 260 DHS Identification Number CARS Profile #	PHEP 155015	Immunization 155020	CRI 155190	Comm Dis Ctrl & Prev 155800	PHHS 159220	ELC Enhancing Detection 155806	Env PH - Radon 155078	Overdose Fatality Review 150216	Cons Contracts CHHD LD 157720	MCH 159320
Award amount	\$ 39,492	\$ 11,127	\$ 11,542	\$ 4,100	\$ 5,448	\$ 649,300	\$ 10,000	\$ 47,200	\$ 1,567	\$ 12,954
Award period	7/1/21 - 6/30/22	1/1/22 - 12/31/22	7/1/21 - 6/30/22	1/1/22 - 12/31/22	10/1/21 - 9/30/22	1/1/22 - 12/31/23	8/1/2021 - 7/31/2022	9/1/21 - 8/31/22	1/1/22 - 12/31/22	1/1/22 - 12/31/22
Period of award within audit period	1/1/22 - 6/30/22	1/1/22 - 12/31/22	1/1/22 - 6/30/22	1/1/22 - 12/31/22	1/1/22 - 9/30/22	1/1/22 - 12/31/22	1/1/22 - 7/30/22	1/1/22 - 8/30/22	1/1/22 - 12/31/22	1/1/22 - 12/31/22
A. Expenditures reported to DHS for payment	\$ 16,060	\$ 10,974	\$ 9,602	\$ 2,703	\$ 2,084	\$ 184,039	\$ 3,861	\$ 21,994	\$ 1,287	\$ 12,947
B. Total operating costs of awards	\$ 10,191	\$ 4,456	\$ 3,295	\$ 2,303	\$ -	\$ 144,848	\$ -	\$ 7,459	\$ 1,074	\$ 8,626
1. Employee Salaries and Wages	-	-	-	-	-	5,646	-	-	43	704
2. Employee Fringe Benefits	-	-	-	-	-	-	-	-	-	-
3. Payroll Taxes	-	-	-	-	-	-	-	-	-	-
7. Conferences, Meetings or Education	903	-	-	-	300	-	75	-	-	658
9. Supplies, etc.	966	3,585	5,645	-	1,579	14,817	3,786	3,326	12	111
19. Advertising and Marketing	-	689	-	400	-	3,548	-	4,000	-	-
20. Other	4,000	2,244	662	-	205	15,180	-	7,210	158	2,848
Total operating costs of awards	\$ 16,060	\$ 10,974	\$ 9,602	\$ 2,703	\$ 2,084	\$ 184,039	\$ 3,861	\$ 21,995	\$ 1,287	\$ 12,947
C. Less disallowed costs										
D. Less Program revenue and other offsets to costs										
E. Total allowable costs	\$ 39,492	\$ 11,127	\$ 11,542	\$ 4,100	\$ 5,448	\$ 649,300	\$ 10,000	\$ 47,200	\$ 1,567	\$ 12,954
F. Gain or (Loss) = Line A - Line E	\$ (23,432)	\$ (153)	\$ (1,940)	\$ (1,397)	\$ (3,364)	\$ (465,261)	\$ (6,139)	\$ (25,206)	\$ (280)	\$ (7)

City of Oak Creek
Schedule of Settlement of DHS Cost Reimbursement Awards
For the Year Ended December 31, 2022

Agency 472886 Type 360 DHS Identification Number CARS Profile #	PHEP 155015	CRI 155190	Overdose Fatality Review 150216	Comm Dis Ctrl & Prev 155800	PHHS 159220	Workforce Development 155812
Award amount	\$ 39,492	\$ 12,272	\$ 35,656	\$ 4,100	\$ 5,448	\$ 84,600
Award period	7/1/22 - 6/30/23	7/1/22 - 6/30/23	9/1/22 - 8/31/23	7/1/22 - 6/30/23	10/1/22 - 9/30/23	1/1/22 - 6/30/2023
Period of award within audit period	7/1/22 - 12/31/22	7/1/22 - 12/31/22	9/1/22 - 12/31/22	7/1/22 - 12/31/22	10/1/22 - 12/31/22	1/1/22 - 12/31/22
A. Expenditures reported to DHS for payment	\$ 24,945	\$ 1,372	\$ 17,751	\$ 654	\$ 4,418	\$ 17,745
B. Total operating costs of awards						
1. Employee Salaries and Wages	\$ 18,381	\$ -	\$ 5,106	\$ -	\$ -	\$ -
2. Employee Fringe Benefits	58	-	764	-	-	-
3. Payroll Taxes	-	-	-	-	-	-
7. Conferences, Meetings or Education	-	-	533	-	-	17,700
9. Supplies, etc.	1,741	-	4,334	244	910	-
19. Advertising and Marketing	-	-	-	-	-	-
20. Other	4,764	1,372	7,014	410	3,508	45
Total operating costs of awards	\$ 24,944	\$ 1,372	\$ 17,751	\$ 654	\$ 4,418	\$ -
C. Less disallowed costs						
D. Less program revenue and other offsets to costs						
E. Total allowable costs	\$ 39,492	\$ 12,272	\$ 35,656	\$ 4,100	\$ 5,448	\$ 84,600
F. Gain or (Loss) = Line A - Line E	\$ (14,547)	\$ (10,900)	\$ (17,905)	\$ (3,446)	\$ (1,030)	\$ (66,855)

City of Oak Creek
Schedule of Settlement of DHS Cost Reimbursement Awards
For the Year Ended December 31, 2022

Agency 472886 Type 460 DHS Identification Number CARS Profile #	ARPA COVID Recovery 155811	Immunization/Vaccine (COVID) 155809	Qualitative Data 155815
Award amount	\$ 459,100	\$ 70,400	\$ 83,000
Award period	3/31/2112/31/2024	7/1/21 - 6/30/2024	6/30/22 - 5/31/24
Period of award within audit period	1/1/22 - 12/31/22	1/1/22 - 12/31/22	6/30/22 - 12/31/22
A. Expenditures reported to DHS for payment	\$ 11,901	\$ 17,732	\$ 13,872
B. Total operating costs of awards			
1. Employee Salaries and Wages	\$ 3,988	\$ 15,250	\$ -
2. Employee Fringe Benefits	91	2,030	-
3. Payroll Taxes	-	-	-
7. Conferences, Meetings or Education	-	-	3,500
9. Supplies, etc.	5,747	452	8,954
19. Advertising and Marketing	-	-	-
20. Other	2,075	-	1,418
Total operating costs of awards	\$ 11,901	\$ 17,732	\$ 13,872
C. Less disallowed costs			
D. Less program revenue and other offsets to costs			
E. Total allowable costs	\$ 459,100	\$ 70,400	\$ 83,000
F. Gain or (Loss) = Line A - Line E	\$ (447,199)	\$ (52,668)	\$ (69,128)