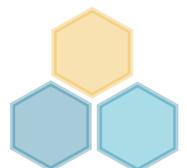


**San Francisco IHSS Public Authority Governing Body –
 Meeting Agenda**

<u>Date:</u>	Tuesday, January 13th 2025
<u>Time:</u>	1:00 pm – 3:00 pm
<u>Location:</u>	832 Folsom Street, 9 th Floor
<u>Virtual Option:</u>	https://v.ringcentral.com/join/905048011?pw=6f0666df790806c1201e90189fe6bf4d Ring Central Dial-In: (267) 930-4000 United States Ring Central Conference ID: 905048011

Time	Topic	Speaker
1:00 – 1:05	Roll Call	Executive Assistant
1:05 – 1:10	Public Comment	Public
1:10 – 1:15	Vote to Approve Consent Agenda a. Agenda January 13th	President
1:15 – 1:30	Action: Vote to approve FY24-25 Audit	Auditors
1:30 – 1:35	President’s Report	President
1:35-1:45	Executive Director’s Report	Executive Director
1:45 – 2:00	Staff/Org Reports	
	a. Programs	Deputy Director
	b. Finance	Director of Finance
2:00 – 2:15	Officer Elections	President
2:15 - 2:25	Supervisor Visits Committee	ED
2:25 – 2:35	Strategic Planning Committee	ED
2:35 – 2:40	Commission Updates/Announcements	Open floor
2:40 – 2:45	Meeting Evaluation and Adjournment	Open floor

2:45-3:00	Closed Session: ED Performance Evaluation vote	Governing Body Members
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**Documents supporting agenda items are available for review at the Public Authority
office: 832 Folsom Street, 9th Floor, San Francisco, CA 94107**

1. KNOW YOUR RIGHTS UNDER THE SUNSHINE ORDINANCE

It is the duty of government and public agencies, such as the IHSS Public Authority, to serve the public, reaching decisions in full view of anyone interested in the subject. Both the state Brown Act and the San Francisco Sunshine Ordinance assure that deliberations are conducted before the people and that pertinent operations are open to the people's review.

The agenda and minutes and all related materials for Governing Body meetings are available in advance at the office of the Authority's Fiscal & Operations Manager, 832 Folsom Street, 9th Floor, San Francisco, CA 94107. All agendas and minutes are also accessible through our website: www.sfihsspa.org. Minutes and agendas are also available at the Main Branch of the San Francisco Public Library at the Government Information Center, 5th Floor, 100 Larkin Street, San Francisco, CA 94102. Meeting notices, agendas and minutes are sent in advance for posting to the Clerk of the Board (Board.of.Supervisors@sfgov.org). Additional copies of the agenda and minutes and all related materials are on hand and available to the public at every board meeting (see below for time and locale).

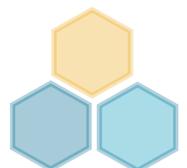
For more information on your rights under the Sunshine Ordinance (Chapter 67 of the San Francisco Administrative Code) or to report what you consider to be a violation of it, contact the Sunshine Ordinance Task Force by mail: Administrator of the Sunshine Ordinance Task Force, City Hall, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102-4689; by phone: (415) 554-7724; by fax: (415) 554-7854; or by email: sotf@sfgov.org. Citizens may obtain a free copy of the Sunshine Ordinance by printing Chapter 67 of the San Francisco Administrative Code on the Internet at <http://www.sfbos.org/sunshine>.

2. DISABILITY ACCESS

The location of the Governing Body meetings of the IHSS Public Authority is 832 Folsom Street, 9th Floor, Training Room. Regular meetings are held the second Tuesday of every odd- numbered month, 1-3 p.m., and are open to the public. Meeting dates in 2022: January 11th, March 8th, May 10th, July 12th, September 13th, and November 15th. Our offices are on the 9th Floor. All locations are wheelchair accessible. (Also please note that due to the pandemic some of these meetings will be held virtually, until further notice.)

For **all meetings**, the closest BART station is Powell Street. Accessible MUNI lines are #30 and #45, although bus service may be disrupted by heavy ongoing construction in the area. The closest MUNI Metro station is on Market (at Powell). There is accessible parking in the Mission & 5th Street Parking Garage.

The following services will be made available on request 72 hours prior to the meeting:

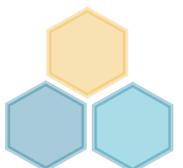




- American Sign Language (ASL) Interpreters
- Large-print copies of the meeting agenda

Contact IHSS Public Authority 415-243-4477

In order to assist the IHSS Public Authority's effort to accommodate persons with severe allergies, environmental illness, multiple chemical sensitivity, or related disabilities, attendees at public meetings are reminded that other attendees may be sensitive to various chemical-based products. Please help the Authority to accommodate participation by these individuals.



January 5, 2026

To the Governing Body of
San Francisco In-Home Supportive Services Public Authority
San Francisco, California

We have audited the financial statements of the San Francisco In-Home Supportive Services Public Authority (SF IHSS PA) for the year ended June 30, 2025 and expect to finalize the report and issue our opinion on January 5, 2026. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, *Government Auditing Standards*, and the Uniform Guidance, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 31, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by SF IHSS PA are described in Note 2 to the financial statements. During the year ended June 30, 2025, SF IHSS PA adopted GASB Statement 101, *Compensated Absences*. We noted no transactions entered into by SF IHSS PA during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the financial statements is the allocation of functional expenses.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We will request certain representations from management that will be included in the management representation letter.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the Organization's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as SF IHSS PA's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Governing Body
San Francisco In-Home Supportive Services Public Authority
January 5, 2026
Page 2

This information is intended solely for the use of the governing body and management of San Francisco In-Home Supportive Services Public Authority and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

A handwritten signature in cursive script that reads "Windes, Inc.".

Windes, Inc.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**FINANCIAL STATEMENTS
WITH SUPPLEMENTARY INFORMATION
JUNE 30, 2025 AND 2024**

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INDEPENDENT AUDITORS' REPORT

To the Governing Board
San Francisco In-Home Supportive Services Public Authority
San Francisco, California

Opinion

We have audited the accompanying financial statements of San Francisco In-Home Supportive Services Public Authority (SF IHSS PA), which comprise the statements of net position as of June 30, 2025 and 2024, and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of SF IHSS PA as of June 30, 2025 and 2024, and the changes in its financial position and its cash flows for the years then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audits in accordance with 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. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of SF IHSS PA, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. 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 Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements 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 financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about SF IHSS PA's ability to continue as a going concern within one year after the date that the financial statements are available to be issued.

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Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' 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 and *Government Auditing Standards* 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 financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, 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 financial statements.
- 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 SF IHSS PA'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 financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about SF IHSS PA's ability to continue as a going concern for a reasonable period of time.

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.

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Report on the Schedule of Expenditures of Federal Awards Required by the Uniform Guidance

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards, as required by Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is presented for purposes of additional analysis 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 awards is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Matters

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis on pages 5-9 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, and/or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consist of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audits of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the comparative Management Discussion and Analysis information that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of the financial reporting for placing the basic financial statements in an appropriate operational, economic, and/or historical context. Our opinion on the basic financial statements is not affected by this missing information.

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Other Supplementary Information

Our audits were conducted for the purpose of forming an opinion on the financial statements as a whole. The supplementary information is presented for purposes of additional analysis 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 audits 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 supplementary information is fairly stated, in all material respects, in relation to the financial statements as a whole.

Other Reporting Required *by Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated [REPORT DATE], on our consideration of SF IHSS PA's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, grant agreements, and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering SF IHSS PA's internal control over financial reporting and compliance.

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Long Beach, California

[REPORT DATE]

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 AND 2024**

Introduction

The following management's discussion and analysis of San Francisco In-Home Supportive Services Public Authority (SF IHSS PA) provides an overview of the financial activities and transactions for the years ended June 30, 2025 and 2024 in the context of the requirements of the Governmental Accounting Standards Board (GASB) Statement No. 34, *Basic Financial Statements; Management's Discussion and Analysis for State and Local Governments*. This discussion and analysis should be read in conjunction with SF IHSS PA's audited financial statements and accompanying notes.

Financial Reporting and Explanation of Financial Statements

SF IHSS PA's accounting records are maintained in accordance with generally accepted accounting principles in the United States of America (U.S. GAAP) as prescribed by GASB and, where not in conflict with GASB pronouncements, accounting principles prescribed by the Financial Accounting Standards Board (FASB). SF IHSS PA's financial statements include the statements of net position, statements of revenues, expenses, and changes in net position, and statements of cash flows. The statements of net position provide information about assets and obligations of SF IHSS PA at a specific point in time. The statements of revenues, expenses, and changes in net position provide information regarding SF IHSS PA's operations during the fiscal years indicated. The statements of cash flows report cash sources and uses for operations, capital, and investing activities.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 AND 2024

Financial Summary

The following is a condensed presentation and comparison of SF IHSS PA's assets and liabilities and net position as of June 30, 2025 and 2024:

	June 30,		
	2025	2024	% Change
ASSETS			
Current assets	\$ 21,819,905	\$ 11,608,640	88%
Right-of-use assets	336,245	739,738	-55%
Capital assets, net of accumulated depreciation	5,473	10,325	-47%
Other assets	15,031	15,031	0%
 Total assets	 \$ 22,176,654	 \$ 12,373,734	 79%
LIABILITIES			
Current liabilities	\$ 22,116,647	\$ 11,848,839	87%
Lease liabilities, net of current portion	-	372,342	-100%
Total liabilities	22,116,647	12,221,181	81%
NET POSITION			
Unrestricted	54,534	142,228	-62%
Invested in capital assets, net	5,473	10,325	-47%
Total net position	60,007	152,553	-61%
 Total liabilities and net position	 \$ 22,176,654	 \$ 12,373,734	 79%

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 AND 2024**

Financial Summary (Continued)

The following is a condensed presentation and comparison of the revenues, expenses, and changes in net position for the fiscal years ended June 30, 2025 and 2024:

	For the Year Ended June 30,		% Change
	2025	2024	
REVENUES AND EXPENSES			
Operating revenues	\$ 107,953,914	\$ 103,602,158	4%
Operating expenses	108,069,339	103,752,445	4%
Operating loss	(115,425)	(150,287)	-23%
Nonoperating revenues, net	22,879	19,939	15%
Decrease in net position	\$ (92,546)	\$ (130,348)	-29%
CHANGE IN NET POSITION			
Net position, beginning of year	\$ 152,553	\$ 282,901	-46%
Change in net position	(92,546)	(130,348)	-29%
Net position, end of year	\$ 60,007	\$ 152,553	-61%

Current Assets

Total assets increased by 79%, primarily due to higher current assets due to the timing of invoicing at the end of the year. On June 30, 2025, SF IHSS PA had \$18.5 million in accounts receivable due from San Francisco Department of Disability and Aging Services (DAS) as opposed to the previous year when SF IHSS PA had \$6.9 million in accounts receivable due. These numbers line up with the increase in liabilities as they represent two months' worth of invoices instead of one. As we continue to move forward on our lease, the lease right-of-use asset value decreased by \$403,493, or 55%, from the previous year.

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MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 AND 2024

Capital Assets

The capital assets schedule with related depreciation is calculated based upon SF IHSS PA's capital assets policy. There were no additions to capital assets in fiscal year June 30, 2025. The accumulated depreciation as of June 30, 2025 and 2024 was \$30,778 and \$25,926, respectively. The net value as of June 30, 2025 and 2024 was \$5,473 and \$10,325, respectively.

Current Liabilities

Current liabilities increased 87% in fiscal year 2025 by \$10,267,808 due to the timing of invoicing at the end of the year. Because two invoices were due instead of one, the amount is approximately double that of the previous year and tracks closely with the current assets amount.

Net Position

Capital invested in fixed assets decreased by \$4,852 due to depreciation expense recognized in fiscal year ended June 30, 2025. As of June 30, 2025, SF IHSS PA's net position is \$60,007.

Operating Revenues and Operating Expenses

Operating revenues increased by \$4,351,756, or 4%, in fiscal year 2025. This increase was due to an increase in staff, operational expenses being less than 3% of total expenses, and an increase in IP benefits pass-through spending of \$103,050,749, which is up from the previous year's \$98,983,356.

In most recent years, SF IHSS PA's revenues matches its expenses except for a small amount of interest income. However, an additional non-reimbursable expense of \$117,029 was recorded during the year ended June 30, 2025, representing the accrual of staff leave balances. This accrual was made to comply with the recently adopted GASB Statement 101, *Compensated Absences*, which is the primary reason for SF IHSS PA's negative operating income for fiscal year 2025. The San Francisco IHSS Public Authority operates under a dollar-for-dollar cash reimbursement contract with the City of San Francisco (the City) and does not apply an overhead rate. While these leave accruals reflect future obligations, they are not reimbursed until the leave is actually used. At that point, the expense is invoiced monthly and paid directly by the City. Although reserve funds are not used to pay out leave, GASB accounting standards require that the accrued expense be recognized on the statements of net position to accurately reflect SF IHSS PA's net position.

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**MANAGEMENT'S DISCUSSION AND ANALYSIS
JUNE 30, 2025 AND 2024**

Operating Revenues and Operating Expenses (Continued)

Cumulative lease accounting adjustments represent an additional difference between reimbursable expenses from the City and U.S. GAAP expenses. As a result of these adjustments, SF IHSS PA was reimbursed \$1,604 more than it recorded as lease expense for the year ended June 30, 2025.

These differences account for the operating loss of \$115,425.

In the fiscal year 2024, SF IHSS PA switched accounting systems from QuickBooks desktop to QuickBooks Online. When doing so, management found numerous uncashed checks from the inception of the accounting system. After attempting to reach out to these individuals, these checks were cancelled and taken off the books in the amount of \$1,622 and were netted against other nonoperating revenue.

Conclusion

SF IHSS PA continues to operate under a dollar-for-dollar reimbursement model, with recurring leave accruals being the primary contributor to operating loss. SF IHSS PA continues to see a rise in pass-through expenses, which will continue to impact net position.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

STATEMENTS OF NET POSITION

ASSETS

	June 30,	
	2025	2024
CURRENT ASSETS		
Cash and cash equivalents	\$ 3,242,549	\$ 4,617,452
Accounts receivable	18,523,481	6,949,199
Prepaid expenses	53,875	41,989
Total current assets	21,819,905	11,608,640
NONCURRENT ASSETS		
Right-of-use assets	336,245	739,738
Capital assets, net of accumulated depreciation	5,473	10,325
Other assets	15,031	15,031
Total noncurrent assets	356,749	765,094
TOTAL ASSETS	\$ 22,176,654	\$ 12,373,734

LIABILITIES AND NET POSITION

CURRENT LIABILITIES		
Lease liabilities, current portion	\$ 372,342	\$ 419,823
Accounts payable	21,033,955	11,235,702
Accrued expenses	710,350	193,314
Total current liabilities	22,116,647	11,848,839
NONCURRENT LIABILITIES		
Lease liabilities, net of current portion	-	372,342
Total liabilities	22,116,647	12,221,181
NET POSITION		
Unrestricted	54,534	142,228
Invested in capital assets, net	5,473	10,325
Total net position	60,007	152,553
TOTAL LIABILITIES AND NET POSITION	\$ 22,176,654	\$ 12,373,734

The accompanying notes are an integral part of these financial statements.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

STATEMENTS OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION

	For the Year Ended	
	June 30,	
	<u>2025</u>	<u>2024</u>
OPERATING REVENUES		
Governmental grants and contracts	\$ 107,953,914	\$ 103,602,158
Total operating revenues	<u>107,953,914</u>	<u>103,602,158</u>
OPERATING EXPENSES		
Benefits for independent providers	102,678,890	98,819,250
Program delivery and administration	3,364,708	2,981,065
Finger printing	490,799	491,455
On-call providers	320,070	272,872
General and administrative	1,214,872	1,187,803
Total operating expenses	<u>108,069,339</u>	<u>103,752,445</u>
OPERATING LOSS	<u>(115,425)</u>	<u>(150,287)</u>
NONOPERATING REVENUES		
Interest income	22,879	19,939
Total nonoperating revenues	<u>22,879</u>	<u>19,939</u>
DECREASE IN NET POSITION	(92,546)	(130,348)
NET POSITION, BEGINNING OF YEAR	<u>152,553</u>	<u>282,901</u>
NET POSITION, END OF YEAR	<u>\$ 60,007</u>	<u>\$ 152,553</u>

The accompanying notes are an integral part of these financial statements.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

STATEMENTS OF CASH FLOWS

	For the Year Ended	
	June 30,	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Governmental grants and contracts	\$ 96,379,632	\$ 105,888,503
Payments to suppliers, service providers, and contractors	(94,580,416)	(100,940,836)
Payments to employees and related benefits	(3,180,668)	(3,291,532)
Net Cash Provided By (Used In) Operating Activities	(1,381,452)	1,656,135
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Amortization of right-of-use assets	403,493	414,422
Payments of lease liabilities	(419,823)	(386,084)
Net Cash Provided By (Used In) Capital and Related Financing Activities	(16,330)	28,338
CASH FLOWS FROM INVESTING ACTIVITIES		
Investment income	22,879	19,939
Net Cash Provided By Investing Activities	22,879	19,939
NET CHANGE IN CASH AND CASH EQUIVALENTS	(1,374,903)	1,704,412
CASH AND CASH EQUIVALENTS, BEGINNING OF YEAR	4,617,452	2,913,040
CASH AND CASH EQUIVALENTS, END OF YEAR	\$ 3,242,549	\$ 4,617,452

The accompanying notes are an integral part of these financial statements.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**STATEMENTS OF CASH FLOWS
(Continued)**

	For the Year Ended June 30,	
	2025	2024
RECONCILIATION OF OPERATING LOSS TO NET CASH FROM OPERATING ACTIVITIES		
Operating loss	\$ (115,425)	\$ (150,287)
Adjustments to reconcile operating loss to net cash from operating activities:		
Depreciation	4,852	5,185
Changes in operating assets and liabilities:		
Accounts receivable	(11,574,282)	2,286,345
Prepaid expenses	(11,886)	2,066
Accounts payable	9,798,253	(527,010)
Accrued expenses	517,036	39,836
Net Cash Provided By (Used In) Operating Activities	\$ (1,381,452)	\$ 1,656,135

The accompanying notes are an integral part of these financial statements.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 – Organization

Purpose

The San Francisco In-Home Supportive Services Public Authority (SF IHSS PA) is a quasi-governmental nonprofit agency created by the San Francisco Board of Supervisors (Ordinance No. 185-95) in May 1995. Its mission is to provide and promote a service delivery model of consumer-directed in-home support that maximizes the potential of older adults and people with disabilities to live independently and participate in their communities. In the independent provider (IP) mode of In-Home Supportive Services (IHSS), consumers are able to choose, hire, and train their home-care workers so that they are able to remain in their homes and communities.

Objectives

Although separate from the City and County of San Francisco, as defined in Ordinance No. 185-95, SF IHSS PA is subject to the California Welfare and Institutions Code, Section 12301.6. The code outlines major objectives for public authorities across California as follows:

- Create and operate a registry that provides lists of screened workers to IHSS consumers for potential in-home employment
- Serve as employer-of-record for IHSS independent providers, allowing workers to organize and choose union representation
- Arrange training and supportive services for both IHSS consumers and IPs
- Provide formal opportunities for consumer and worker leadership in program and policy development
- Participate in the overall improvement of personal assistance services

SF IHSS PA brings together IHSS consumers and workers in partnership to foster the development of high-quality domestic and personal assistance services. The governing body of SF IHSS PA (the Governing Body) serves as a hub for program and policy development among consumers, workers, and representatives of the City and County of San Francisco. The Governing Body's role is not only to serve as the board of directors for SF IHSS PA, but also serve in an advisory capacity for IHSS policymakers.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 – Organization (Continued)

Services

The Governing Body was first formed in October 1995. In early 1996, SF IHSS PA began recruiting, screening, and training workers, and developed a registry to help consumers seeking qualified workers. SF IHSS PA has also worked to improve wages and benefits for IHSS workers.

Independent Provider Benefits

Healthy Workers, a health care insurance benefit for IHSS IPs, was designed over a period of 18 months beginning in 1997. Under this plan, SF IHSS PA, as the employer on record, purchases health care coverage for eligible IHSS workers from the San Francisco Health Plan. Health insurance coverage went into effect on March 1, 1999, making it the first health insurance plan in the state of California put into effect by an IHSS public authority. Currently, SF IHSS PA covers over 17,800 individuals, the highest percentage of eligible IP workers in California. There is no waiting list for eligible IPs. SF IHSS PA began paying monthly health care premiums in February 1999. In January 2000, dental insurance was added to SF IHSS PA's benefits package, another statewide first. On average, in fiscal year 2024-25, approximately 11,560 IPs were enrolled in the health plan and 9,100 in the dental plan; of these, approximately 8,300 were enrolled in both the health and dental plan. SF IHSS PA's Benefits Coordinator handles on average over 1,500 calls and requests a month relating to coverage, eligibility status, enrollment, insurance cards, termination service, reinstatement, and other services for IP health and dental benefits.

Registry Program

The Public Authority Registry matches consumers with trained, qualified care providers and provides ongoing support for those in need of an IHSS provider. Consumers are matched to homecare providers according to location, language, the consumer's approved tasks, work schedule, and other job-related preferences. A list of matched providers is sent to consumers, and then consumers contact and interview providers to make their hiring choice.

In addition to helping consumers find a provider, registry counselors are also available to assist consumers in setting provider hours, answering IHSS questions, communicating with providers, and other information and referrals.

SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 1 – Organization (Continued)

Mentorship Program

The Mentorship Program offers several services, including:

- One-on-one mentorship support: consumers needing assistance hiring providers are matched with mentors who coach them through the entire process.
- Transitional Support: at Laguna Honda Hospital, SF IHSS PA staff and mentors assist IHSS eligible patients transition from the ward to their home.
- “One Stop Resource Center”: A drop-in site where consumers and other IHSS stakeholders attend trainings and workshops on topics relevant to their experiences. Additionally, consumers can access referrals to community resources to get connected to further services needed.
- Community Outreach: An off-site extension of the One Stop Resource Center where mentors connect with consumers in their neighborhood centers to offer education and resources on matters they care most about.

IHSS Back-Up Provider Services (BUPS), Formerly Emergency On-Call Services Program

Prior to SF IHSS PA's creation, an IHSS consumer could not immediately receive a replacement worker. As a result, SF IHSS PA formed On-Call service, introduced in 2001, which provides a cost-effective and efficient method for delivering emergency assistance by dispatching workers on short notice to consumers referred by the San Francisco Department of Disability and Aging Services (DAS). On-Call has proved beneficial to other social service agencies and hospitals in assisting people transitioning from care in an institution to living in their own home again.

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NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 1 – Organization (Continued)

Criminal Background Checks

In 2009, Assembly Bill ABX4 (Chapter 17, Statutes of 2009) amended Section 12301.6 and added Section 12305.86 to the Welfare and Institutions Code (WIC) to require that all existing and prospective IPs submit to fingerprinting for the purposes of a criminal background check by the Department of Justice (DOJ), as a condition of employment. Working in cooperation with DAS, SF IHSS PA's staff is responsible for reviewing all the DOJ results. Currently, SF IHSS PA is tracking IPs who have new convictions in order to assess continuing eligibility clearance to work for IHSS. Furthermore, as of October 2014, as part of the implementation of Assembly Bill 1612 (Chapter 725, Statutes of 2010), the California Department of Social Services (CDSS) requested SF IHSS PA to perform a monthly batch job that identified and automatically terminated providers who did not have any payroll activity for at least one year.

As of March 1, 2023, DAS initiated a pilot program to fund the entire cost of the mandatory DOJ background check, allowing eligible applicants to have their fees waived. SF IHSS PA also provides low cost fingerprinting services to IPs so they can complete the mandatory DOJ background check.

Independent Provider Supplies Distribution

On April 15, 2019, SF IHSS PA started distributing a one-month supply of gloves, masks, and hand wipes to IPs to help prevent the spread of germs and protect from infections.

NOTE 2 – Summary of Significant Accounting Policies

Basis of Preparation

The financial statements have been prepared in accordance with accounting principles generally accepted in the United States of America (U.S. GAAP), as prescribed by the Governmental Accounting Standards Board (GASB).

For purposes of the financial statement presentation, transactions deemed by management to be ongoing, major, or central to the provision of services are reported as operating revenues and expenses.

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**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Basis of Preparation (Continued)

SF IHSS PA uses enterprise fund accounting, recognizing revenues and expenses on the accrual basis using the economic resources measurement focus. Based on GASB Statement Number 20, *Accounting and Financial Reporting for Proprietary Funds and Other Governmental Entities That Use Proprietary Fund Accounting*, as amended, SF IHSS PA has elected to apply the provisions of all relevant pronouncements by the Financial Accounting Standards Board (FASB), including those issued after November 30, 1989, that do not conflict with or contradict GASB pronouncements.

Financial Statement Presentation

SF IHSS PA has adopted the provisions of GASB 34, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments* (Statement 34), as amended by GASB 37, *Basic Financial Statements and Management's Discussion and Analysis for State and Local Governments: Omnibus*, and Statement 38, *Certain Financial Statement Note Disclosures*. Statement 34 established financial reporting standards for all state and local governments and related entities, with a primary focus on presentation and disclosure requirements. This relates to the format of the financial statements, the inclusion of management's discussion and analysis, and the preparation of the statements of cash flows on the direct method. The application of these accounting standards has no impact on the total net position.

Use of Estimates

Management uses estimates and assumptions in preparing financial statements in accordance with U.S. GAAP. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosure of contingent assets and liabilities, and the reported revenues and expenses. Actual results could differ from those estimates.

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**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Recently Adopted GASB Pronouncements

Effective July 1, 2024, SF IHSS PA adopted GASB Statement 101, *Compensated Absences*. The statement provides guidance on the recognition and measurement of compensated absences by amending and updating certain previously required disclosures under a unified model better to meet the information needs of financial statement users. The statement was effective for fiscal years beginning after December 15, 2023. The adoption of this statement resulted in an increase in employee benefits expense of \$117,029 during the year ended June 30, 2025.

Future Pending GASB Pronouncements

GASB Statement 103, *Financial Reporting Model Improvements*, supersedes GASB Statement 34, *Basic Financial Statements - and Management's Discussion and Analysis - for State and Local Governments*, by either establishing new accounting and financial reporting requirements or modifying existing requirements to the following areas:

- Management's Discussion and Analysis (MD&A)
- Unusual or infrequent items
- Presentation of proprietary fund statement of revenues, expenses, and changes in fund net position
- Information about major component units in basic financial statements
- Budgetary comparison information
- Financial trends information in the statistical section

GASB Statement 103 is effective for fiscal years beginning after June 15, 2025. SF IHSS PA is currently evaluating the impact of the pronouncement for fiscal year ending June 30, 2026.

GASB Statement 104, *Disclosure of Certain Capital Assets*, establishes requirements for leased assets, intangible right-to-use assets, and subscription assets to be disclosed separately in the capital asset note disclosure required by GASB Statement 34. It also establishes requirements for capital assets held for sale and the related disclosures. GASB Statement 104 is effective for fiscal years beginning after June 15, 2025. SF IHSS PA is currently evaluating the impact of the pronouncement for fiscal year ending June 30, 2026.

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**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Reclassification

Certain amounts in the 2024 financial statements have been reclassified for comparative purposes to conform to the 2025 presentation.

Cash and Cash Equivalents

SF IHSS PA considers cash and cash equivalents to include certain investments in money market accounts and a highly liquid government investment fund, with an original maturity date of three months or less or available to withdraw upon request. Interest on these accounts is included as interest income in nonoperating revenues when earned.

All cash and cash equivalents are collateralized in accordance with the California Government Code (CGC), except for \$250,000 per account which is federally insured.

Under the provisions of the CGC, California banks and savings and loan associations are required to secure SF IHSS PA's deposits by pledging government securities as collateral. The market value of pledged securities must equal to at least 110% of SF IHSS PA's deposits. California law also allows financial institutions to secure SF IHSS PA deposits by pledging first trust deed mortgage notes having a value of 150% of SF IHSS PA's total deposits. The pledged securities are held by the pledging financial institution's trust department in the name of SF IHSS PA.

Accounts Receivable

Accounts receivable consist of amounts due from DAS. Management provides for probable uncollectible amounts through a charge to revenue and a credit to a valuation allowance based on its assessment of the current status of the receivables. Balances that are still outstanding after management has used reasonable collection efforts are written off through a charge to the valuation allowance and a credit to receivables. At June 30, 2025 and 2024, there was no amount included as a valuation allowance. All accounts receivable are expected to be collected within one year of the financial statement date.

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NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Capital Assets

Capital assets consist of property and equipment and are reported on the basis of cost if purchased, or in the case of donated items, on the basis of fair market value at the date of donation. Major renewals and betterments are charged to capital assets, while replacements, maintenance and repairs that do not improve or extend the life of the respective assets are expensed. Depreciation is charged on a straight-line basis over the lives of the assets, which range from 10 to 30 years for buildings and improvements, and 3 to 10 years for equipment.

SF IHSS PA periodically reviews its capital assets for value impairment. As of June 30, 2025 and 2024, SF IHSS PA has determined that no capital assets are impaired.

Other Assets

Other assets consist of deposits related to a certain lease agreement. The balance as of both June 30, 2025 and 2024 totaled \$15,031.

Compensated Absences

SF IHSS PA employees accrue vacation benefits at varying rates based on length of service. Employees also earn sick leave benefits at a rate of 1.5 (one and one-half) days per month. Employees do not receive payment for unused accumulated sick leave upon termination or retirement; however, they are compensated for accumulated vacation benefits. Accrued sick and vacation benefit liabilities as of June 30, 2025 and 2024 are \$306,724 and \$178,026, respectively, and are included in accrued expenses in the statements of net position.

Net Position

Net position is classified into and presented in three categories: Invested in capital assets, net of related debt; Restricted (expendable or nonexpendable); and Unrestricted as follows:

- Invested in capital assets, net of related debt - Capital assets (both restricted and unrestricted), net of accumulated depreciation and outstanding principal balances of debt attributable to the acquisition, construction, or improvement of those capital assets.

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**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Net Position (Continued)

- Restricted - Externally designated constraints placed on assets by creditors (such as through debt covenants), grantors, contributors, law or regulations of other governments or government agencies, or law or constitutional provisions or enabling legislation; nonexpendable restrictions are subject to externally imposed stipulations that they be maintained permanently by SF IHSS PA; expendable restrictions are subject to externally imposed stipulations that can be fulfilled by actions of SF IHSS PA pursuant to those stipulations that expire by the passage of time. There were no such restrictions as of June 30, 2025 and 2024.
- Unrestricted - Net assets that are not subject to externally imposed stipulations; unrestricted net positions may be designated for specific purposes by action of management or the Board of Directors or may otherwise be limited by contractual agreements with outside parties.

Government Grants and Contracts

SF IHSS PA receives grants from DAS and is paid based on reimbursable expenses. Revenue from grants is recognized as qualifying expenses are incurred. Grants may also be restricted for either specific operating purposes or capital acquisitions. These amounts, when recognized upon meeting all requirements, are reported on the statements of revenues, expenses, and changes in net position.

Operating and Nonoperating Revenues and Expenses

SF IHSS PA's statements of revenues, expenses, and changes in net position distinguishes between operating and nonoperating revenues and expenses. Operating revenues result from exchange transactions associated with providing employee benefits and other IP employment-related services, which is SF IHSS PA's principal activity. Operating expenses are all expenses incurred to provide employee benefits and other IP employment-related services, other than financial costs. Nonoperating revenues and expenses are those transactions not considered directly linked to providing IP benefits and other IP employment-related services.

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NOTES TO THE FINANCIAL STATEMENTS
 JUNE 30, 2025 AND 2024

NOTE 2 – Summary of Significant Accounting Policies (Continued)

Risk Management

SF IHSS PA is exposed to various risks of loss from torts; theft of, damage to, and destruction of assets; business interruption; errors and omissions; employee injuries and illnesses; natural disasters; and commercial liability. Commercial insurance coverage is purchased for claims arising from such matters.

Income Taxes

SF IHSS PA is a public entity established pursuant to Section 12301.6 of the California Welfare and Institutions Code and is further subject to the provisions of Ordinance No. 185-95 and related resolutions of the Board of Supervisors of San Francisco City and County. As a public entity defined by Internal Revenue Code Section 115, SF IHSS PA is exempt from federal and state income taxes. Accordingly, no provision for income taxes is included in the accompanying financial statements.

Subsequent Events

Management has evaluated the effect of subsequent events on the financial statements through [REPORT DATE], the date the financial statements are available to be issued.

NOTE 3 – Capital Assets

Capital assets as of June 30, 2025 and 2024 were comprised of the following:

	June 30,	
	2025	2024
Equipment	\$ 36,251	\$ 36,251
Total historical cost	36,251	36,251
Less: accumulated depreciation	(30,778)	(25,926)
Capital assets, net	\$ 5,473	\$ 10,325

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 4 – Leases

SF IHSS PA leases certain office space under an operating lease expiring in April 2026, not including any renewal options. The lease requires payment of common area maintenance and real estate taxes, which are variable lease costs that are not included in the present value of lease obligations. This lease agreement does not contain any material restrictions, covenants, or any material residual value guarantees.

When readily determinable, the rate implicit in the lease is used to discount lease payments to present value. However, SF IHSS PA's lease does not provide a readily determinable implicit rate. When the implicit rate is not determinable, SF IHSS PA's estimated incremental borrowing rate is utilized, determined on a collateralized basis, to discount lease payments based on information available at lease commencement.

Right-of-use assets and accumulated amortization are as follows:

	June 30,	
	2025	2024
Right-of-use assets, gross	\$ 1,546,726	\$ 1,546,726
Less: accumulated amortization	<u>(1,210,481)</u>	<u>(806,988)</u>
Right-of-use assets	<u>\$ 336,245</u>	<u>\$ 739,738</u>

For the years ended June 30, 2025 and 2024, lease expenses totaled \$440,133 and \$504,385, of which \$36,097 and \$48,478 represented interest expense, respectively.

The following is a schedule of future minimum rental payments required under the operating lease that have initial or remaining noncancellable lease terms in excess of one year at June 30, 2025:

Year Ended June 30,	Principal	Interest
2026	<u>\$ 372,342</u>	<u>\$ 7,005</u>
	<u>\$ 372,342</u>	<u>\$ 7,005</u>

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NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024

NOTE 4 – Leases (Continued)

The weighted-average remaining lease term and discount rate for the operating lease are as follows:

	<u>June 30,</u>	
	<u>2025</u>	<u>2024</u>
Weighted-average remaining lease term	.83 years	1.83 years
Weighted-average discount rate	5.0%	5.0%

NOTE 5 – Employee Benefits

SF IHSS PA established a cafeteria plan, effective July 1, 1996, in which each employee receives a flat amount per month authorized by DAS and the Board of Directors. The monthly contribution per employee by SF IHSS PA varies in range based on employee age with the baseline monthly contribution of \$1,000 per month. Funds paid to each employee may be used for medical, dental, vision, and/or other benefits.

Prior to January 2024, SF IHSS PA maintained a defined contribution pension plan and made a 3% matching contribution for all full time employees. In January 2024, SF IHSS PA adopted a defined contribution plan, which provides contributions based on a flat percentage of each employee's compensation.

Total employer contributions to the cafeteria and pension plans were \$565,340 and \$531,535 for the years ended June 30, 2025 and 2024, respectively.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**NOTES TO THE FINANCIAL STATEMENTS
JUNE 30, 2025 AND 2024**

NOTE 6 – Commitments and Contingencies

Program Funding

SF IHSS PA derives its grant revenue from DAS, funded partially by the U.S. Department of Health and Human Services. In order to participate in federally-funded programs, SF IHSS PA must comply with standards set forth by the U.S. Office of Management and Budget (OMB). Failure to comply with OMB standards could result in the restriction or loss of the ability to participate in these programs in the future. In addition, funds received from various federal and state government-funded programs are subject to audit by these governmental agencies.

SF IHSS PA's management believes that they are in compliance with the standards set forth by OMB and other federal, state, city, and county governmental agencies, and that the outcome of the audits performed by other governmental agencies will not have a significant effect on the financial position or results of activities of SF IHSS PA.

Legal

SF IHSS PA may from time-to-time be involved in litigation and regulatory investigations which arise in the normal course of doing business. After consultation with legal counsel, SF IHSS PA does not have any active litigation pending. In the opinion of management, although the outcome of any legal proceedings cannot be predicted with certainty, the ultimate liability of SF IHSS PA is not expected to have a material adverse effect on the statements of net position.

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SUPPLEMENTARY INFORMATION

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>Programs</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 2,111,360	\$ 716,100	\$ 2,827,460
Employee benefits	649,841	220,403	870,244
IP health and dental benefit premiums	102,678,890	-	102,678,890
IP passes and DOJ fees	505,031	-	505,031
Services to providers	48,849	-	48,849
Professional fees	231,292	70,853	302,145
Purchased services	91,729	28,100	119,829
Rent	309,289	94,747	404,036
Interest	27,632	8,465	36,097
Insurance	29,169	8,935	38,104
Utilities	40,803	12,499	53,302
Printing	52,904	16,207	69,111
Office/IP supplies and postage	31,420	9,625	41,045
Depreciation	3,714	1,138	4,852
Other	42,544	27,800	70,344
	<u>\$ 106,854,467</u>	<u>\$ 1,214,872</u>	<u>\$ 108,069,339</u>

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2024

	<u>Programs</u>	<u>General and Administrative</u>	<u>Total</u>
Salaries and wages	\$ 1,857,234	\$ 666,745	\$ 2,523,979
Employee benefits	594,106	213,283	807,389
IP health and dental benefit premiums	98,819,250	-	98,819,250
IP passes and DOJ fees	290,103	-	290,103
Services to providers	9,707	-	9,707
Professional fees	274,676	84,143	358,819
Purchased services	111,806	34,250	146,056
Rent	348,997	106,910	455,907
Interest	37,110	11,368	48,478
Insurance	28,315	8,674	36,989
Utilities	37,550	11,503	49,053
Printing	68,523	20,991	89,514
Office/IP supplies and postage	55,638	17,044	72,682
Depreciation	3,968	1,217	5,185
Other	27,659	11,675	39,334
	<u>\$ 102,564,642</u>	<u>\$ 1,187,803</u>	<u>\$ 103,752,445</u>

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

STATEMENT OF BUDGET VS. ACTUAL EXPENSES
FOR THE YEAR ENDED JUNE 30, 2025

	<u>2025</u> <u>Budget</u>	<u>2025</u> <u>Actual</u>	<u>% of</u> <u>Budget</u>	<u>Remaining</u> <u>Budget</u> <u>(Overspent)</u> <u>Amount</u>
Salaries and wages	\$ 2,683,588	\$ 2,827,460	105 %	\$ (143,872)
Employee benefits	884,465	870,244	98 %	14,221
IP health and dental benefit premiums	102,648,933	102,678,890	100 %	(29,957)
IP passes and DOJ fees	505,931	505,031	100 %	900
Services to providers	50,158	48,849	97 %	1,309
Professional fees	242,593	302,145	125 %	(59,552)
Purchased services	120,911	119,829	99 %	1,082
Rent	456,460	404,036	89 %	52,424
Interest	-	36,097	-	(36,097)
Insurance	38,103	38,104	100 %	(1)
Utilities	54,345	53,302	98 %	1,043
Printing	51,518	69,111	134 %	(17,593)
Office/IP supplies and postage	63,749	41,045	64 %	22,704
Depreciation	4,852	4,852	100 %	-
Other	<u>122,180</u>	<u>70,344</u>	<u>58 %</u>	<u>51,836</u>
	<u>\$ 107,927,786</u>	<u>\$ 108,069,339</u>	<u>100 %</u>	<u>\$ (141,553)</u>

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**INTERNAL CONTROL AND COMPLIANCE REPORTS
JUNE 30, 2025**

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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 Governing Board
San Francisco In-Home Supportive Services Public Authority
San Francisco, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of San Francisco In-Home Supportive Services Public Authority (SF IHSS PA), which comprise the statements of net position as June 30, 2025 and 2024 and the related statements of revenues, expenses, and changes in net position, and cash flows for the years then ended, and the related notes to the financial statements, and have issued our report thereon dated [REPORT DATE].

Report on Internal Control Over Financial Reporting

In planning and performing our audits of the financial statements, we considered SF IHSS PA'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 SF IHSS PA's internal control. Accordingly, we do not express an opinion on the effectiveness of SF IHSS PA'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 audits, 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.

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Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether SF IHSS PA'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 audits, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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Long Beach, California

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**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE FOR EACH MAJOR
FEDERAL PROGRAM AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE
REQUIRED BY THE UNIFORM GUIDANCE**

To the Governing Board
San Francisco In-Home Supportive Services Public Authority
San Francisco, California

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited San Francisco In-Home Supportive Services Public Authority's (SF IHSS PA) 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 SF IHSS PA's major federal programs for the year ended June 30, 2025. SF IHSS PA'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, SF IHSS PA 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, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; 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 SF IHSS PA 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 SF IHSS PA'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 SF IHSS PA's federal 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 express an opinion on SF IHSS PA'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 SF IHSS PA'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 SF IHSS PA'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 SF IHSS PA'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 SF IHSS PA's 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.

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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.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

Federal Grantor/Pass-Through/Program Title	Federal Assistance Listing	Pass-Through Entity Identifying Number	Federal Expenditures
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES			
Pass Through Program From the San Francisco Department of Disability and Aging Services			
Medical Assistance Program (A Formula Grant)	93.778	DPAG 1400000801 DPAG 1400000802	\$ <u>53,976,957</u>
Total of Pass Through Program From the San Francisco Department of Disability and Aging Services			<u>53,976,957</u>
Total for U.S. Department of Health and Human Services			<u>53,976,957</u>
TOTAL FEDERAL EXPENDITURES			<u>\$ 53,976,957</u>

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2025**

NOTE 1 – Basis of Presentation

The accompanying Schedule of Expenditures of Federal Awards (the Schedule) summarizes the expenditures of San Francisco In-Home Supportive Services Public Authority (SF IHSS PA) under programs of the federal government for the year ended June 30, 2025. The information in 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 SF IHSS PA, it is not intended to, and does not, present the financial position, changes in net position, or cash flows for SF IHSS PA.

For purposes of the Schedule, federal awards include all grants and contracts entered between SF IHSS PA and certain agencies and departments that have contracts and grants directly with the federal government. The awards are classified into major program categories in accordance with the Uniform Guidance.

NOTE 2 – Summary of Significant Accounting Policies

Expenditures reported on the Schedule are reported on the 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.

NOTE 3 – Indirect Cost Rate

SF IHSS PA elected not to use the de minimis cost rate as allowed under the Uniform Guidance because it has a negotiated indirect cost rate in place.

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION I – SUMMARY OF AUDITORS’ RESULTS

Financial Statements

The independent auditors’ report expresses an unmodified opinion on whether the financial statements of San Francisco In-Home Supportive Services Public Authority were prepared in accordance with generally accepted accounting principles.

Internal control over financial reporting

Material weakness(es) identified? – No

Significant deficiencies identified? – No

Noncompliance material to financial statements noted? – No

Federal Awards

Internal control over major programs

Material weakness(es) identified? – No

Significant deficiencies identified? – No

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

Any audit findings disclosed that are required to be reported in accordance with 2 CFR section 200.516(a)? – No

Identification of major programs: #93.778 Medical Assistance Program

Dollar threshold used to distinguish between Type A and Type B programs was \$1,619,309.

Auditee qualified as low-risk auditee? – Yes

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SAN FRANCISCO IN-HOME SUPPORTIVE SERVICES PUBLIC AUTHORITY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2025**

SECTION II – FINDINGS- FINANCIAL STATEMENTS AUDIT

None

**SECTION III – FINDINGS AND QUESTIONED COSTS- MAJOR FEDERAL AWARD PROGRAMS
AUDIT**

None

**Governing Body Meeting
January 13, 2026**

Executive Director's Report

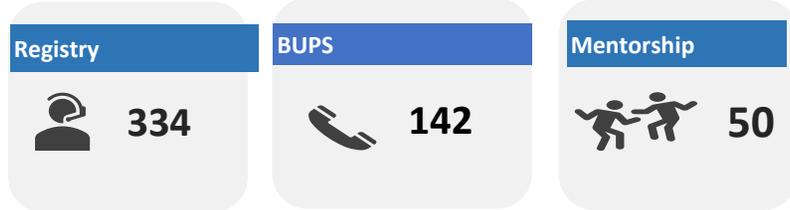
<p style="text-align: center;">Organization Updates</p> <ul style="list-style-type: none">● Working to finalize budget for next contract: FY27-31● Paperless Paystubs Competition with San Diego County – Currently SF has 3.8% and SD has 4.5%● Working towards signing new lease for new office space	<p style="text-align: center;">Legislative/Policy Updates</p> <ul style="list-style-type: none">● SB 707 – We may now meet remotely by GB vote.
<p style="text-align: center;">Partnerships/Collaboration Updates</p> <ul style="list-style-type: none">● Will be speaking at MDC in March to present my goals for PWDs in 2026. Would love input from the group.● Still developing the training grant with SF Foundation and Homebridge. Will be able to provide limited stipends to Providers who complete training.● California Advocacy Day in Sacramento<ul style="list-style-type: none">○ February 24, 2026○ 9:30 AM - 4 PM PT	<p style="text-align: center;">Other News</p> <ul style="list-style-type: none">● Recruiting new MDC member for open GB seat.

Programs Overview October - November 2025

Data set from 10/01-11/30/2025



Total # of new Intakes/Consumers Served



Total # of Provider Activity



FY 2025-26 Monthly Report			Jun.2025	Jul.2025	Aug.2025	Sep.2025	Oct.2025	Nov.2025
Consumers	Registry	# of Consumers referred to the Registry	182	195	201	203	189	145
	Mentorship	# of Consumers referred to Mentorship	21	37	20	31	20	30
		# of Consumers working with a Mentor	101	114	105	103	113	101
	Back-Up Service(BUPS)	# of Consumers referred to BUPS	92	83	70	67	82	60

Providers	Registry Providers	Total # of Registry Providers (active- looking for work)	649	683	729	755	759	673
		# of Applicants	107	123	109	132	105	88
		# of Applicants who were accepted to registry	59	63	54	54	43	34
		# of Providers Employed w/ 1+ Consumers	1,923	1,932	1,947	1,951	1,959	1,962
	IHSS Provider Benefits	# of Providers enrolled in health benefits	11,682	11,746	12,017	12,096	12,182	12,211
		# of Providers enrolled in dental benefits	9,158	9,198	9,341	9,432	9,473	9,463
		# of LiveScans serviced	279	392	301	350	383	254
		# of DOJ records processed	396	524	536	461	481	520
		# of Protective Personal Equipment	588	707	623	711	520	629

Governing Body FY25-26 Budget Review

Variance Report Thru Nov 2025

FY25-26 Budget Breakdown

Projected Income	FY25-26 DAS Budget Contract	Invoiced thru 11/30/25	% of Budget	Report Balance
Budget Categories				
Benefits & Operations	124,979,966	49,810,295	40%	75,169,671
Live Scan	592,205	214,303	36%	377,902
Governing Body	90,146	20,881	23%	69,265
Back Up Provider Service (BUPS)	384,963	138,612	36%	246,351
Total	126,047,280	50,184,090	40%	75,863,190

Organization Budget Summary

Admirative Cost Centers	FY25-26 Budget	Actual 30-Nov-25	% of Budget 30-Nov-25	Report Balance 30-Nov-25
Finance & Admin	744,649	264,939	36%	479,710
Human Resources	33,474	1,927	6%	31,547
Salesforce Data Analysis	117,947	12,411	11%	105,536
Total Admirative Cost Centers	896,070	279,277	31%	616,793
<i>percent of budget</i>	<i>0.71%</i>	<i>0.56%</i>		

Program Cost Centers	FY25-26 Budget	Actual 30-Nov-25	% of Budget 30-Nov-25	Report Balance 30-Nov-25
On Call/BUPS	384,963	138,612	36%	246,351
Registry	8,020	425	5%	7,595
Mentorship	175,139	43,696	25%	131,443
Recruitment	518,210	214,883	41%	303,327
Provider Services	59,720	25,653	43%	34,067
Live Scan	222,153	70,716	32%	151,437
Governing Body	40,750	3,624	9%	37,126
Agency-Wide Program Expenses	341,415	113,982	33%	227,433
PA Staff Compensation	3,478,894	1,292,008	37%	2,186,886
Total Program Cost Centers	5,229,264	1,903,600	36%	3,325,664
<i>percent of budget</i>	<i>4.15%</i>	<i>4.67%</i>		

Independent Provider Health Insurance	116,809,752	46,779,196	40%	70,030,556
Independent Provider Dental Insurance	3,112,195	1,222,019	39%	1,890,176
Total IP Benefits	119,921,947	48,001,214	40%	71,920,733
<i>percent of budget</i>	<i>95.14%</i>	<i>94.51%</i>		

Total Organization Projection	126,047,281	50,184,091	40%	75,863,190
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Program Detail as of 11/30/2025

<u>Governing Body</u>	FY25-26 Budget	Actual	% of Budget	Report Balance
Insurance	10,750	-	0%	10,750
CICA Membership	5,000	-	0%	5,000
Board Stipends	13,000	3,624	28%	9,376
Communications	12,000	-	0%	12,000
Total Governing Body Expense Detail	40,750	3,624	9%	37,126

<u>Finance, IT and Admin.</u>	FY25-26 Budget	Actual	% of Budget	Report Balance
Rent	451,884	191,087	42%	260,797
Utilities	33,645	8,136	24%	25,509
Insurance	23,822	-	0%	23,822
Auditor	29,895	16,000	54%	13,895
IT Services	42,943	13,121	31%	29,822
Computer Replacement Program	12,500	-	0%	12,500
Banking & Credi Card Fees	2,000	-	0%	2,000
DOFA Team Meetings	720	248	34%	472
Legal services	30,000	-	0%	30,000
Professional Svs. Admin: Flex,UBS, VRC, Other	20,000	12,898	64%	7,102
Printing Supplemental	24,027	3,348	14%	20,679
Capital Expenses	10,750	-	0%	10,750
Bookkeeping & Payroll	62,463	20,101	32%	42,362
Total Finance, IT and Admin.	744,649	264,939	36%	479,710

<u>Human Resources</u>	FY25-26 Budget	Actual	% of Budget	Report Balance
Holiday Party	2,000	500	25%	1,500
Tuition Reimbursement	14,000	-	0%	14,000
Staff Meetings	4,974	-	0%	4,974
Staff Recognition	5,000	1,128	23%	3,872
Consulting (Job Advertising)	7,500	299	4%	7,201
Total Human Resources	33,474	1,927	6%	31,547

<u>Salesforce Consultants</u>	FY25-26 Budget	Actual	% of Budget	Report Balance
Staff Training	700	299	43%	401
Salesforce Software & Consulting	115,500	9,817	8%	105,683
Utilities (SmartFile/File.com)	1,747	2,295	131%	(548)
Total Salesforce Consultants	117,947	12,411	11%	105,536

Back Up Provider Services Contract	FY25-26 Budget	Actual	% of Budget	Report Balance
On-Call Providers	245,205	93,246	38%	151,959
Fringe Benefits	85,822	27,092	32%	58,730
Total BUPS Comp	331,027	120,338	36%	210,689
NonComp				
Staff Travel	35,568	13,281	37%	22,287
Cell Phones	10,368	3,720	36%	6,648
Supplies/Infectious Control	8,000	1,273	16%	6,727
Total NonComp	53,936	18,274	34%	35,662
Total BUPS Program	384,963	138,612	36%	246,351

Registry	FY25-26 Budget	Actual	% of Budget	Report Balance
BUPS and Reg Staff Meetings	1,620	425	26%	1,195
Utilities (A Point in Time)	6,400	-	0%	6,400
Total Registration Program	8,020	425	5%	7,595

Mentorship	FY25-26 Budget	Actual	% of Budget	Report Balance
Categories	Budget			
Mentors Salaries (Not LHH)	72,762	29,881	41%	42,881
Fringe Benefits	28,377	11,286	40%	17,091
Total Comp	101,139	41,167	41%	59,972

Categories	FY25-26 Budget	Actual	% of Budget	Report Balance
Mentors Salaries (LHH)	41,727	-	0%	41,727
Fringe Benefits	16,273	-	0%	16,273
Total Comp	58,000	-	0%	58,000

Non Compensation	FY25-26 Budget	Actual	% of Budget	Report Balance
Mentee's Training and Outreach	4,800	-	0%	4,800
Staff Meetings for Mentors	900	926	103%	(26)
Office Supplies	300	20	7%	280
Travel	1,500	43	3%	1,457
Consultants	4,000	-	0%	4,000
Utilities: Phone bill on Tablets	4,500	1,539	34%	2,961
Total NonComp	16,000	2,529	16%	13,471

Total Mentorship	175,139	43,696	25%	131,443
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Recruitment	FY25-26 Budget	Actual	% of Budget	Report Balance
Travel	500	106	21%	394
Staff Meetings	540	170	31%	370
IP Education and Outreach (IPAD/Outreach)	21,170	2,445	12%	18,725
Bus Passes	486,000	212,162	44%	273,838
IP Development	10,000	-	0%	10,000
Total Recruitment	518,210	214,883	41%	303,327

Provider Services	FY25-26 Budget	Actual	% of Budget	Report Balance
Printing and Reproduction/Benefits	15,000	5,042	34%	9,958
Staff Meetings	720	-	0%	720
PPE and ID Cards	44,000	20,611	47%	23,389
Total Provider Services	59,720	25,653	43%	34,067

Live Scan/Finger Printing	FY25-26 Budget	Actual	% of Budget	Report Balance
Utilities & Maint.	7,103	1,462	21%	5,641
Rent	13,250	2,086	16%	11,164
Office Supplies	10,000	900	9%	9,100
ID Card Supplies	1,000	-	0%	1,000
Postage (SOC881 - NoticeIP for Inactivity)	11,500	4,387	38%	7,113
Insurance	6,500	-	0%	6,500
FP Per Person Expense	172,800	61,881	36%	110,919
Total Live Scan/Finger Printing	222,153	70,716	32%	151,437

IP Benefits	FY24-25 Approved Budget	Actual	% of Budget	Report Balance
IP Health	116,809,752	46,779,196	40%	70,030,556
IP Dental	3,112,195	1,222,019	39%	1,890,176
Total IP Benefits	119,921,947	48,001,214	40%	71,920,733

PA Staff Compensation	FY24-25 Approved Budget	Actual	% of Budget	Report Balance
PA Regular Staff Salaries	2,495,926	1,023,290	41%	1,472,636
Fringe Benefits	982,968	268,718	27%	714,250
Total PA Staff Compensation	3,478,894	1,292,008	37%	2,186,886

Agency-Wide Program Expenses	FY24-25 Approved Budget	Actual	% of Budget	Report Balance
Office Supplies	44,598	7,659	17%	36,939
Postage	6,000	523	9%	5,477
Printing and Reproduction: Programs	15,569	2,729	18%	12,840
Staff Training and Memberships	20,000	4,329	22%	15,671
All Staff and GB Meetings	5,636	3,671	65%	1,965
Staff Travel	4,500	991	22%	3,509
Outside services and Consultants	60,610	11,442	19%	49,168
Exchange Server	7,697	1,411	18%	6,286
IP Education and Outreach	28,080	3,979	14%	24,101
CAPA Annual Dues	21,959	22,000	100%	(41)
Shop Stewards	42,550	13,140	31%	29,410
HomeBridge Subcontract	84,216	42,108	50%	42,108
Total Agency-Wide Program Expenses	341,415	113,982	33%	227,433

Statement of Cash Flows

San Francisco IHSS Public Authority
July-November, 2025

Full name	Total
OPERATING ACTIVITIES	
Net Income	140,836.76
Adjustments to reconcile Net Income to Net Cash provided by operations:	
1400 Accts Receivable-Grants	-1,841,755.88
1710 Prepaid Health	-97,246.23
1730 Prepaid Others	16,740.00
1750 Prepaid Commuter Check	-9,720.25
2000 Accounts Payable	30,214,850.70
2102 Capital One x3704	2,254.05
2200 Garnishment & Tax Levy	267.24
2210 401(k) Employer Contribution	-1,133.67
2220 401(k) Employee Contribution	896.37
2225 401(k) Employee Loan	0.00
2230 Employee Flex Svg-Medical	-2,722.04
2240 Employee Payroll Tax Payable	-0.81
2330 Other Liabilities	33,774.00
2350 Accrued-Vacation	-128,697.47
2400 Advance Funds from HSA/DAAS	20,975,400.73
Charge off Checks Ops	-167.94
Total for Adjustments to reconcile Net Income to Net Cash provided by operations:	\$49,162,738.80
Net cash provided by operating activities	\$49,303,575.56
INVESTING ACTIVITIES	
FINANCING ACTIVITIES	
NET CASH INCREASE FOR PERIOD	\$49,303,575.56
Cash at beginning of period	\$3,242,548.18
CASH AT END OF PERIOD	\$52,546,123.74

Statement of Financial Position

San Francisco IHSS Public Authority
As of November 30, 2025

Distribution account	Total
Assets	
Current Assets	
Bank Accounts	
1000 Checkng-CitiBk 200308831 Generl	0.00
1010 Checkng-CitiBk 206256919 Generl	0.00
1011 Checking-First Republic #5857	50,549,228.90
1012 Checking - US Bank #9029	1,339,714.22
1050 MMA Citibk#201284114 Insured MM	0.00
1051 Savings-First Republic #9172	0.00
1052 Savings - US Bank #9037	141,138.12
1170 LAIF-Restricted Fd #20-38-001	515,742.50
1200 Payroll Reconc Accts-Paychex	0.00
1300 Petty Cash	200.00
1350 Petty Cash/Livescan	100.00
Total for Bank Accounts	\$52,546,123.74
Accounts Receivable	
1400 Accts Receivable-Grants	20,365,236.95
1405 Accts Recvble-Unbilled Benefits	0.00
1410 Accts Receivable-Others	0.00
Total for Accounts Receivable	\$20,365,236.95
Other Current Assets	
1500 Deposit in Transit	0.00
1550 Security Deposit	15,030.50
1700 Prepaid Rent	0.00
1710 Prepaid Health	173,298.17
1730 Prepaid Others	-16,740.00
1750 Prepaid Commuter Check	-12,456.76
1800 Other Receivables	0.00
Account for Credit Transfer	0.00

Statement of Financial Position

San Francisco IHSS Public Authority

As of November 30, 2025

	Total
Distribution account	
Total for Other Current Assets	\$159,131.91
Total for Current Assets	\$73,070,492.60
Fixed Assets	
1910 Equipment	41,723.98
1920 Accumulated Depreciation	-36,251.17
Total for Fixed Assets	\$5,472.81
Total for Assets	\$73,075,965.41

Statement of Financial Position

San Francisco IHSS Public Authority
As of November 30, 2025

Distribution account	Total
Liabilities and Equity	
Liabilities	
Current Liabilities	
Accounts Payable	
2000 Accounts Payable	51,248,805.64
Total for Accounts Payable	\$51,248,805.64
Credit Cards	
2102 Capital One x3704	3,315.37
2150 Chase x6641	-136.12
Total for Credit Cards	\$3,179.25
Other Current Liabilities	
2200 Garnishment & Tax Levy	218.67
2210 401(k) Employer Contribution	-5,529.92
2220 401(k) Employee Contribution	2,077.00
2225 401(k) Employee Loan	0.00
2230 Employee Flex Svg-Medical	9,598.04
2231 Employee Flex Svg-Dependent	1,562.94
2240 Employee Payroll Tax Payable	-5,516.90
2330 Other Liabilities	428,265.00
2350 Accrued-Vacation	178,026.29
2400 Advance Funds from HSA/DAAS	20,975,440.73
Charged off Checks GB	725.00
Charge off Checks Ops	2,174.39
Cobra-HealthyWorkers	0.00
Total for Other Current Liabilities	\$21,587,041.24
Total for Current Liabilities	\$72,839,026.13
Total for Liabilities	\$72,839,026.13
Equity	

Statement of Financial Position

San Francisco IHSS Public Authority

As of November 30, 2025

Distribution account	Total
3100 Investment in Capital Assets	1,956.15
Open Bal Equity	0.00
3500 Unrestricted Net Assets	94,146.37
Net Income	140,836.76
Total for Equity	\$236,939.28
Total for Liabilities and Equity	\$73,075,965.41



SB 707 (Durazo) – Brown Act – Summary of Chaptered Legislation

Policy	Existing Law (pre-SB 707)	Proposed Language from Earlier Drafts	Final Language	Effective
Definition of meeting	Any congregation re: subject matter jurisdiction, <i>et. al.</i>	Expanded to include: any conversation re: boundary lines, exec. comp., or personnel matters	Deletion of proposed language; no changes to existing law.	N/A
Definition of body	Standing committees solely w/members of leg bodies w/continuing subject matter or fixed by formal action are legislative, even if less than quorum	Expanded existing law to any fixed advisory body <i>regardless of composition</i> ; AND any committee, commission or board re: elections, budgets, police oversight, or library circulation	Deletion of proposed language; no changes to existing law.	N/A
Reasonable accommodation (Remote participation for disabled) GC § 54953(c)	Uncodified AG opinion declares remote participation as reasonable accommodation under ADA	Versions of language to codify AG opinion no. 23-1002 re: remote meeting participation as reasonable accommodation under the Americans with Disabilities Act (ADA)	Language added to clarify that members do not have to appear on camera if they have a disability that prevents them from doing so. Additional language added to ensure general language codifying AG opinion matches that opinion.	January 1, 2026
Closed Session – Personnel actions GC § 54953(d)(3)(A)(ii)	Prior to final action on executive benefits, must orally report	Expanded requirement to include ‘unrepresented employee’	Expands existing requirement to include officers and department heads; No proposed language re: ‘unrepresented employee.’	January 1, 2026
Teleconference definition GC § 54953(e)(2)	Defined as meeting with members in different locations connected by electronic needs	Clarifies that definition of teleconference meeting <i>does not</i> apply to members watching or listening webcast in which they cannot interact	Clarifying amendments	January 1, 2026

Policy	Existing Law (pre-SB 707)	Proposed Language from Earlier Drafts	Final Language	Effective
<p>Remote Participation GC § 54953.4</p>	<p>N/A</p>	<p>Would have required video broadcasting in addition to remote participation options for eligible legislative bodies</p>	<ul style="list-style-type: none"> • Removes proposed language requiring video broadcasting • Requires county boards of supervisors to provide for remote public comments (telephonic or two-way audiovisual) if population exceeds 30,000 • Allows limits on remote public comment period (both per commenter and per item) if consistent with in-person limits • If time limit placed on general public comment, comment period must remain open until established time limit elapses • Allows for removal of disruptive remote commenter • Exempts judicial or administrative proceedings, inspections of property, meetings with state or federal officials to discuss legislative or regulatory issue, or emergency situation defined by GC § 54956.5 from remote participation requirements <p>Technology Failure</p> <ul style="list-style-type: none"> • Allows for cessation of remote meeting if technology fails – if unable to fix issue after one hour; allows closed session to be held during technology failure • Requires good faith effort to restore service during break and adoption via roll call vote that good faith effort was attempted and public interest in continuing the meeting outweighs postponement • Requires boards to adopt policy, not on consent, on such disruptions before July 1, 2026 	<p>July 1, 2026 - January 1, 2030</p>

Policy	Existing Law (pre-SB 707)	Proposed Language from Earlier Drafts	Final Language	Effective
<p>Teleconferencing – without posting remote location (AB 2449) GC § 54953.8 & GC § 54953.8.3</p>	<p>Members may use flexibility for just cause; expires Dec. 31, 2025; limited to: 2x/year if body meets less often than once monthly 5x/year if meets twice monthly 7x/year if meets three or more times monthly</p>	<p>Similar language to final law, but would have required posting of just cause used in agenda</p>	<ul style="list-style-type: none"> • Extends sunset date to 2030 and adds new just causes: immunocompromised family member; physical or family medical emergency; or military service obligations if it requires the member to be at least 50 miles outside the boundaries of the agency • Meeting minutes must disclose just cause used for remote meeting, unless it would disclose medical or disability diagnoses 	<p>July 1, 2026 - January 1, 2030</p>
<p>Emergency Meeting Rules Existing law: GC § 54953 (e) SB 707: GC § 54953.8.2</p>	<p>Allows agencies to meet remotely without posting locations during <i>proclaimed state of emergency</i></p>	<p>Expands law to also include local emergencies</p>	<p>No change to proposed language; Expands law to also include local emergencies, as established in GC § 8630</p>	<p>January 1, 2026</p>
<p>Subsidiary Bodies (non-decision-making advisory bodies) GC § 54953.8.6</p>	<p>N/A</p>	<ul style="list-style-type: none"> • Required in-person quorum, with just causes that count toward quorum • Prohibited use of flexibility for compensated members • Majority elected boards could not have used flexibility • Would have required advisory bodies to be present at Board of Supervisors meetings at least once annually if using remote meeting option 	<ul style="list-style-type: none"> • Allows non-decision-making advisory bodies to meet entirely remotely, with some qualifications and requirements • Removes proposed language requiring in-person quorum • Gives boards of supervisors power to authorize or revoke remote meeting option; must be considered at least twice a year (may be on consent) • Requires one in-person location for public participation, with staff present (but not members) 	<p>July 1, 2026 - January 1, 2030</p>

Policy	Existing Law (pre-SB 707)	Proposed Language from Earlier Drafts	Final Language	Effective
			<ul style="list-style-type: none"> • If members of body participate in person, they must do so from singular location • No rules for compensated members • Elected members cannot use flexibility outside of existing remote participation options • Exempts bodies with primary subject matter jurisdiction over elections, budgets, police oversight, privacy, taxes or tax spending, or library circulation • Adds language allowing for advisory body to request a presentation at a legislative body meeting; requires item must be non-consent and that item must be heard within 60 days of request (or soonest meeting following 60 days, if not already scheduled) 	
<p>Multi-jurisdictional body remote meeting participation GC § 54953.8.7</p>	<p>N/A</p>	<p>Would have allowed members of multi-jurisdictional bodies to participate remotely if 20 miles <i>round trip</i> from meeting</p>	<ul style="list-style-type: none"> • Allows members of multi-jurisdictional bodies to participate remotely if 20 miles <i>each way</i> from any meeting location • Limits use of remote meetings to 5/year (2x monthly) or 7/year (3x monthly) • Limits use of remote meeting option if member is compensated by the multi-jurisdictional body (does not apply to actual or necessary expenses) 	<p>July 1, 2026 - January 1, 2030</p>
<p>Interpretation Services GC § 54953.4(b) (2)(A)</p>	<p>N/A</p>	<p>Would have required county boards of supervisors to maintain system for the public to request and receive interpretation services for public meetings, including the public comment periods</p>	<p>Requires bodies to reasonably assist members of the public who wish to receive meeting interpretation, including arranging space, allowing extra time, or ensuring participants may use their personal equipment – as long as it does not interfere with meeting.</p>	<p>July 1, 2026 - January 1, 2030</p>

Policy	Existing Law (pre-SB 707)	Proposed Language from Earlier Drafts	Final Language	Effective
			Includes protection from lawsuits against the county for any interpretation facilitated, assisted, or provided by the county.	
Outreach Efforts GC § 54953.4(b)(3)	N/A	Would have required boards of supervisors to actively outreach and encourage participation by underrepresented communities and non-English-speaking communities	Requires outreach to underrepresented and non-English-speaking communities, but adds language giving legislative bodies “broad discretion,” to decide what is reasonable for outreach and holds them only to standard of reasonability; AND includes legal liability protection	July 1, 2026 - January 1, 2030
Webpage and Meeting Info Distribution GC § 54953.4(b)(3)(B)-(C)	Requires meeting agendas to be distributed to those who request it	Requires boards of supervisors to maintain webpage dedicated to public meetings with prominent link on homepage <i>and</i> method to receive regular notice (e.g. ListServ)	Requires city councils and boards of supervisors to maintain webpage dedicated to public meetings with prominent link on homepage <i>and</i> clarifies method to receive regular notice (e.g. ListServ)	July 1, 2026
Eligible Legislative Body GC 54953.4(e)(2)	N/A	Would have applied to all counties, but allow them to adopt a resolution declaring that a hardship prevents them from translating agendas.	Defines “Eligible legislative body” to include boards of supervisors in counties with a population exceeding 30,000 Definition does not include other bodies, e.g. sub-committees, advisory bodies, or any body besides the board of supervisors	July 1, 2026 - January 1, 2030

Policy	Existing Law (pre-SB 707)	Proposed Language from Earlier Drafts	Final Language	Effective
<p>Agenda Translation & Accessibility</p> <p>GC § 54953.4(b)-(c)</p>	<p>N/A</p>	<ul style="list-style-type: none"> • Would have required translation of agenda in “all languages spoken jointly by 20% or more among those that speak English less than ‘very well’”; • Would have required all counties to translate, but allow avoidance of requirement upon hardship declaration; • No clear language on which tools may be used • No legal protections; • No limit on total number of translations 	<ul style="list-style-type: none"> • Requires boards of supervisors to translate board of supervisor meeting agendas, based on the criteria: <ul style="list-style-type: none"> ◦ County must have at least 20% of total population speak English less than very well; ◦ Eligible counties translate into any language spoken if more than 20% of the population that speaks that language speaks English less than very well; and ◦ Translations limited to maximum of three. • Digital tools (e.g. Google Translate) may be used • Counties protected from lawsuit over content of translated information • Requires physical location accessible to public where community-translated agendas may be posted • Clarifies only agenda must be translated, not entire packet • Legal liability protection from inaccurate info posted on public posting location 	<p>July 1, 2026</p> <p>-</p> <p>January 1, 2030</p>
<p>Public comment periods on items already considered by committee</p> <p>GC § 54954.3(a)</p>	<p>Provides that agendas need not provide public comment opportunity on item already considered by a committee composed exclusively of members of the body</p>	<p>Would have removed the language in existing law providing that bodies need not include public comment on an item if it has already been considered by a committee composed entirely of the body members.</p>	<p>Amends existing law to provide exception for times when a quorum of the committee members did not participate from a single physical location; or if the committee has primary subject matter jurisdiction over elections, budgets, police oversight, privacy, taxes and related spending proposals, or library circulation policies.</p>	<p>January 1, 2026</p>

Policy	Existing Law (pre-SB 707)	Proposed Language from Earlier Drafts	Final Language	Effective
<p>Special Meetings</p> <p>GC § 54956</p>	<p>Prohibits calling special meeting for salaries, salary schedules, or fringe benefits of a local agency executive</p>	<p>Would have prohibited special meetings on evaluation of performance, discipline, or dismissal of a local agency executive, public employee, or board member; require 4/5 vote to proceed with the meeting; and require the discussion to be held in open session</p>	<p>Imposes new restriction on calling of special meeting regarding salaries, salary schedules, or compensation for members of a legislative body</p>	<p>January 1, 2026</p>
<p>Closed Session</p> <p>GC § 54957.6</p>	<p>Requires public reports on personnel actions</p>	<p>Would have added requirement to report a fiscal estimate due to a personnel action made in closed session</p>	<p>No substantive changes to existing law; reformats some sections for clarity</p>	<p>January 1, 2026</p>
<p>Video broadcasting</p>	<p>N/A</p>	<p>Would have required any board of supervisors or city council that ever used video streaming to continue to provide video streaming</p>	<p>No change to existing law: imposes no requirement for video broadcasting</p>	<p>N/A</p>
<p>Disruption in remote comments ('Zoombombing')</p> <p>GC § 54957.96</p>	<p>GC § 54957.95 allows boards to clear the room for disruptive behavior</p>	<p>Clarifies that existing authority to remove or limit participation for <i>individuals</i> or <i>groups</i> for actual disruption applies to members of public participating remotely</p>	<p>Clarifies that existing authority to remove or limit participation for <i>individuals</i> for actual disruption applies to members of public participating remotely</p>	<p>January 1, 2026</p>
<p>Clarification re: Social Media Rules (AB 992 (Mullin, 2020))</p> <p>GC § 54952.2</p>	<p>Clarifies definition of a meeting does not include certain activity on social media platforms</p>	<p>Removes sunset date</p>	<p>Enactment of removal of sunset date</p>	<p>N/A</p>