HEALTH CARE FOR THE HOMELESS/FARMWORKER HEALTH PROGRAM (HCH/FH)
Finance Committee Meeting
San Mateo Medical Center Hospital Alcove Conference Room | San Mateo
May 9, 2019, 8:00 A.M – 8:45 A.M.

AGENDA

A.	**CALL TO ORDER**	**8:00 AM**
B.	**CHANGES TO ORDER OF AGENDA**	**8:01 AM**
C.	**PUBLIC COMMENT**	**8:03 AM**

Persons wishing to address on matters NOT on the posted agenda may do so. Each speaker is limited to three minutes and the total time allocated to Public Comment is fifteen minutes. If there are more than five individuals wishing to speak during Public Comment, the Chairperson may choose to draw only five speaker cards from those submitted and defer the rest of the speakers to a second Public Comment at the end of the Board meeting. In response to comments on a non-agenda item, the Board may briefly respond to statements made or questions posed as allowed by the Brown Act (Government Code Section 54954.2) However, the Boards general policy is to refer items to staff for comprehensive action or report.

D. CONSENT AGENDA

1. Meeting minutes from April 11, 2019	Jim Beaumont	**TAB 1**	**8:08 AM**

E. REPORTING AGENDA:

1. Review of 2019 Budget & Finance Report through April 2019	Jim Beaumont	**TAB 2**	**8:10 AM**
2. Q1 2019 HCH/FH Contract Spend Down Report	Sofia Recalde	**TAB 3**	**8:20 AM**
3. San Mateo County 2018 Single Audit Report	Jim Beaumont	**TAB 4**	**8:30 AM**

BOARD COMMUNICATIONS AND ANNOUNCEMENTS

Communications and Announcements are brief items from members of the Board regarding upcoming events in the community and correspondence that they have received. They are informational in nature and no action will be taken on these items at this meeting. A total of five minutes is allotted to this item. If there are additional communications and announcements, the Chairperson may choose to defer them to a second agenda item added at the end of the Board Meeting.

OTHER ITEMS

1. Future meetings – every 2nd Thursday of the month (unless otherwise stated)
   Next Regular Meeting June 13, 2019; 8:00 A.M. – 8:45 A.M. **|** Fair Oaks Clinic, Redwood City

H. ADJOURNMENT **8:45 AM**

Meetings are accessible to people with disabilities. Individuals who need special assistance or a disability-related modification or accommodation (including auxiliary aids or services) to participate in this meeting, or who have a disability and wish to request an alternate format for the agenda, meeting notice, or other documents that may be distributed at the meeting, should contact the HCH/FH Program Coordinator at least five working days before the meeting at (650) 573-2966 in order to make reasonable arrangements to ensure accessibility to this meeting and the materials related to it. The HCH/FH Co-Applicant Board regular meeting documents are posted at least 72 hours prior to the meeting and are accessible online at: http://www.smchealth.org/meeting/hchfh-meetings.

TAB 1

Meeting Minutes

Request to Approve (Consent Agenda)

Healthcare for the Homeless/Farmworker Health Program
Co-Applicant Board Finance Sub-Committee Meeting Minutes (April 11, 2019)
222 W. 39th Avenue, 2nd Floor (Board Room) San Mateo

Co-Applicant Board Members Present	County Staff Present	Members of the Public
Robert Anderson	Jim Beaumont	
Mother Champion	Sofia Recalde	
Eric DeBode		
Christian Hansen		

ITEM	DISCUSSION/RECOMMENDATION	ACTION
Call To Order	Meeting was called to order by Robert Anderson at 8:05 AM. Everyone present introduced themselves.	
Regular Agenda Public Comment	No Public Comment at this meeting.	
No Closed session		
Consent Agenda: Meeting Minutes from December 2018 and March 2019	All items on the Consent Agenda (December 2018 and March 2019 meeting minutes) were approved.	Consent agenda was MOVED by Mother Champion, SECONDED by Christian Hansen and APPROVED by all Board Members present
Reporting Agenda: Review of 2019 Budget & Expenditures	The current projection for 2019 year-end total grant expenditures is $2,923,734, leaving approximately $30,000 in unused funds. However, $138,000 of available grant funds for 2019 have spending limitations. As a result, the budget is currently overextended by approximately $100,000. Based on prior years' contractor performance, staff expects this number to come down. Staff will have a better idea of contractor performance and year-end expenditures at the end of the first quarter and will continue to monitor expenditures throughout the year.	
Public Health Planning & Policy MOU	HCH/FH currently has two Memorandums of Understanding (MOU) with Public Health, Policy and Planning Division (PHPP) to deliver primary care service via the mobile van and street medicine program. HCH/FH staff is requesting to extend both MOUs with PHPP to December 31, 2020. The service rates will remain unchanged. In addition, the Mobile Van MOU adds funds for a revenue generation report that will identify revenue sources available to PHPP and make recommendations to maximize revenue to support the delivery of primary care services on the Mobile Van.	

County of San Mateo 2018 Single Audit Report	Since HCH/FH is part of the County of San Mateo system, HCH/FH is included in the County of San Mateo's annual overall Single Audit. In accordance with HRSA requirements, the HCH/FH Co-Applicant Board is required to review and accept the audit, and may raise concerns or take action if needed.	Finance committee will review the 2018 single audit report in anticipation of the April Board meeting when the full Board will be asked to review and accept the audit.
Adjournment	Meeting was adjourned at 8:44am.	

TAB 2
Budget &
Finance Report

San Mateo Medical Center
222 W 39th Avenue
San Mateo, CA 94403
650-573-2222 T
smchealth.org/smmc

SAN MATEO COUNTY HEALTH
SAN MATEO MEDICAL CENTER

DATE: May 09, 2019

TO: Co-Applicant Board, San Mateo County Health Care for the Homeless/Farmworker Health (HCH/FH) Program

FROM: Jim Beaumont
Director, HCH/FH Program

SUBJECT: HCH/FH PROGRAM BUDGET and FINANCIAL REPORT

Estimated grant expenditures to-date are $946,428. In addition, we have an estimate $5,339 in expenditures for items not claimable on the grant, for total Program estimated expenditures of $951,767.

Current projections for year-end are, at best, guesses at this point in the year. Our current projection is that total grant expenditures will be $2,925,055 by the end of the year, which would leave an estimated $28,595 in unexpended grant funds. However, approximately $138,000 of our grant funds have some level of spending restrictions, so we have an estimate of being potentially $100,000 over-extended with our grant funds. We expect this number to come down as we get further into the year and can clearly identify where we have been able to expend the restricted funds and having a better idea on the rate of expenditures for our contracts and MOUs.

Based on the current numbers, we would not be able to recommend any new or additional expenditures.

Attachment:

- GY 2019 Summary Grant Expenditure Report Through 03/31/19

COUNTY OF SAN MATEO CALIFORNIA

GRANT YEAR 2019

Details for budget estimates	Budgeted [SF-424]	To Date (04/30/19)	Projection for GY (+~35 weeks)	Projected for GY 2020
EXPENDITURES				
Salaries				
Director				
Program Coordinator				
Medical Director				
Management Analyst				
new position, misc. OT, other, etc.				
	554,324	198,379	563,379	582,035
Benefits				
Director				
Program Coordinator				
Medical Director				
Management Analyst				
new position, misc. OT, other, etc.				
	224,198	69,287	198,759	235,407
Travel				
National Conferences (2500*8)	20,000		30,000	15,000
Regional Conferences (1000*5)	5,000	3,721	2,500	5,000
Local Travel	1,000	107	1,000	1,000
Taxis	3,500	160	1,500	3,000
Van & vehicle usage	3,000	258	1,250	2,500
	32,500	4,246	36,250	26,500
Supplies				
Office Supplies, misc.	7,500	2,009	7,000	10,000
Small Funding Requests				
	7,500	2,009	7,000	10,000
Contractual				
2017 Contracts		55,827	55,827	50,000
2017 MOUs		23,540	23,540	45,000
Current 2018 contracts	951,500	330,849	905,500	951,500
Current 2018 MOUs	872,000	248,400	825,000	872,000
ES contracts (AIMS/SUD-MH)	262,500	7,350	262,500	232,500
---unallocated---/other contracts				
	2,086,000	665,966	2,072,367	2,056,000
Other				
Consultants/grant writer	30,000		25,000	30,000
IT/Telcom	12,000	4,241	12,000	12,000
New Automation			0	-
Memberships	4,000	2,300	2,300	2,000
Training	10,000		7,500	3,000
Misc	750		500	500
	56,750	6,541	47,300	47,500
TOTAL	2,961,272	946,428	2,925,055	2,957,442
GRANT REVENUE				
Available Base Grant *	2,648,400		2,648,400	2,755,454
Available Expanded Services Awards **	305,250		305,250	
HCH/FH PROGRAM TOTAL	2,953,650	946,428	2,953,650	2,755,454
BALANCE	**(7,622)**	**PROJECTED AVAILABLE**	**28,595**	**(201,988)**
				based on est. grant of $2,755,454

* includes $13,196 of QI targeted funding
** includes $175,000 of one-time funding (SUD-MH) ($125,250 unallocated)

Total special allocation required **$ 138,446**

Non-Grant Expenditures				
Salary Overage	13090	4,714	13,090	13,750
food	2500	625	2,500	2,500
incentives/gift cards	1,000		1,000	1,000
	16,590	5,339	16,590	17,250

TOTAL EXPENDITURES	**BUDGETED**	**2,977,862**	**PROJECTED**	**2,941,645**	**NEXT YEAR**	**2,974,692**
		TO DATE	**951,767**			

TAB 3
Q1 2019 Contractor Performance Report

2019 HCH/FH Contractor Performance

HCH/FH Contract Q1 2019 Performance YTD				HCHC/FH Q1 Contract Performance 2015 - 2019						Comments
Contractor	Contract Amount	Amount Spent	Q1 2019	2015	2016	2017	2018	2019	2015 - 2019	
Behavioral Health & Recovery Svs	$90,000	$23,000	26%	26%	27%	22%	15%	26%		On target
El Centro	$82,500	$7,350	9%	*NA*	*NA*	*NA*	*NA*	9%		Staffing patterns have delayed effective relationship building with FW.
Life Moves	$296,500	$108,335	37%	26%	21%	23%	18%	37%		On target
Public Health Mobile Van*	$507,250	$114,400	23%	29%	24%	28%	30%	23%		Waing for Q1 reporting
Public Health- Street Medicine*	$249,750	$111,000	44%	*NA*	43%	41%	29%	44%		On target
Puente de la Costa Sur	$183,500	$69,250	38%	38%	26%	30%	49%	38%		Puente is still recruiting for a Community Health Specialist, who would be the point of contact for high needs individuals and families experiencing complicated health or medical situations. Puente has not been able to see any ICC patients for this reason.

* Pending BOS approval

HCH/FH Contract Q1 2019 Performance YTD				HCHC/FH Q1 Contract Performance 2015 - 2019						Comments
Contractor	Contract Amount	Amount Spent	Q1 2019	2015	2016	2017	2018	2019	2015 - 2019	
Ravenswood Medical	$107,100	$26,622	25%	44%	45%	50%	34%	25%		Issues with connecting individuals who leave Project WeHope to primary care after they are discharged. Many patients whose Medi-Cal coverage was issued outside of SMC do not want to transfer their coverage due to fear of losing existing benefits.
Ravenswood Dental	$54,725	$18,905	35%	62%	38%	60%	33%	35%		Challenges include contacting homeless individuals to remind them of appointments. HCH manager is now incorporating reminders during weekly outreach rounds in the community.
Ravenswood Enabling	$97,000	$26,772	28%	NA	42%	43%	30%	28%		SMC's coordinated entry system has made providing enabling services a little more challenging.
Samaritan House / Safe Harbor	$81,000	$28,500	35%	27%	30%	46%	43%	35%		Staffing challenges have limited ability to engage patients who need ICC.
Sonrisas Dental	$131,675	$53,815	41%	0%	0%	7%	37%	41%		On target
StarVista	$0	$0	0%	*NA*	*NA*	*NA*	*NA*	*0%*	*NA*	

TAB 4
San Mateo 2017
Single Audit Report

COUNTY OF SAN MATEO

Single Audit Reports

Year Ended June 30, 2018

Certified
Public
Accountants

COUNTY OF SAN MATEO
Single Audit Reports
Year Ended June 30, 2018

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Independent Auditor's Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance With *Government Auditing Standards*

To the Board of Supervisors of
the County of San Mateo
Redwood City, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County of San Mateo (County) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements, and have issued our report thereon dated November 21, 2018. Our report contains a reference to other auditors who audited the financial statements of the Housing Authority of the County of San Mateo, the San Mateo County Employees' Retirement Association, the First 5 San Mateo County, and the Health Plan of San Mateo, as described in our report on the County's financial statements. The financial statements of the Health Plan of San Mateo were not audited in accordance with *Government Auditing Standards*. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported separately by those auditors.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the County's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we do not express an opinion on the effectiveness of the County's internal control.

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

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

Compliance and Other Matters

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

Purpose of this Report

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

Macias Gini & O'Connell LLP

Walnut Creek, California
November 21, 2018

Independent Auditor's Report on Compliance for Each Major Federal Program; Report on Internal Control Over Compliance; Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance; and Report on State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures

To the Board of Supervisors of
the County of San Mateo
Redwood City, California

Report on Compliance for Each Major Federal Program

We have audited the County of San Mateo's (County) compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the County's major federal programs for the year ended June 30, 2018. The County's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

The County's basic financial statements include the operations of the Housing Authority of County of San Mateo (Housing Authority), which expended $93,873,169 in federal awards that are not included in the accompanying schedule of expenditures of federal awards during the year ended June 30, 2018. Our audit, described below, did not include the operations of the Housing Authority because the Housing Authority engaged other auditors to perform an audit in accordance with the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance).

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the County's major federal programs based on our audit of the types of compliance requirements referred to above. 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 Uniform Guidance. Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the County's compliance.

Opinion on Each Major Federal Program

In our opinion, the County 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, 2018.

Report on Internal Control Over Compliance

Management of the County is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the County's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program 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 internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's 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 first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance and Report on State of California Department of Community Services and Development, Community Services Block Grant, Schedules of Revenues and Expenditures

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the County as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the County's basic financial statements. We issued our report thereon dated November 21, 2018, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of

federal awards and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are presented for purposes of additional analysis as required by the Uniform Guidance and the State of California Department of Community Services and Development, respectively, and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards and the State of California Department of Community Services and Development, Community Services Block Grant, schedules of revenues and expenditures are fairly stated in all material respects in relation to the basic financial statements as a whole.

Macias Gini & O'Connell LLP

Walnut Creek, California
March 21, 2019

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COUNTY OF SAN MATEO

Schedule of Expenditures of Federal Awards

Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through Identifying Number
U.S. DEPARTMENT OF AGRICULTURE				
Passed Through State of California, Department of Food and Agriculture:				
Plant and Animal Disease, Pest Control, and Animal Care	10.025	$ 222,389	$ -	16-0517-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	22,739	-	17-0213-028-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	90,239	-	17-0154-038-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	2,676	-	16-0679-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	6,839	-	17-0549-018-SF
Plant and Animal Disease, Pest Control, and Animal Care	10.025	410,637	-	17-0118
Total Plant and Animal Disease, Pest Control, and Animal Care		755,519	-	
Senior Farmers Market Nutrition Program	10.576	12,000	12,000	None
Passed Through State of California, Department of Social Services:				
SNAP Cluster:				
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561	8,592,086	-	None
State Administrative Matching Grants for SNAP	10.561	697,284	-	16-10141
Subtotal of SNAP Cluster		9,289,370	-	
Passed Through State of California, Department of Education:				
Child Nutrition Cluster:				
School Breakfast Program	10.553	54,413	-	41-10413-6045223-01
National School Lunch Program	10.555	85,903	-	41-10413-6045223-01
Subtotal of Child Nutrition Cluster		140,316	-	
Passed Through State of California, Department of Public Health:				
WIC Special Supplemental Nutrition Program for Women, Infants, and Children	10.557	2,631,628	-	15-10112
Subtotal of Pass-Through Programs		12,828,833	12,000	
TOTAL U.S. DEPARTMENT OF AGRICULTURE		12,828,833	12,000	
U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT				
Direct Programs:				
Community Development Block Grants / Entitlement Grants	14.218	4,117,779	2,689,263	--
Emergency Solutions Grant Program	14.231	198,057	182,555	--
Home Investment Partnerships Program	14.239	1,615,631	1,445,265	--
Continuum of Care Program	14.267	177,307	-	CA1402L9T121500
Continuum of Care Program	14.267	48,724	-	CA1563L9T121600
Continuum of Care Program	14.267	40,405	-	CA1401L9T121500
Continuum of Care Program	14.267	58,350	-	CA1401L9T121601
Subtotal of Continuum of Care Program		324,786	-	
Subtotal of Direct Programs		6,256,253	4,317,083	
Passed Through State of California, Department of Housing and Community Development:				
Emergency Solutions Grant Program	14.231	250,168	241,833	16-ESG-11111
Passed Through City and County of San Francisco:				
Housing Opportunities for Persons with AIDS	14.241	641,498	576,125	None
TOTAL U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT		7,147,919	5,135,041	
U.S. DEPARTMENT OF THE INTERIOR				
Passed Through State of California, Department of Parks and Recreation:				
Natural Resource Damage Assessment and Restoration	15.658	4,359	-	C1668034
TOTAL U.S. DEPARTMENT OF THE INTERIOR		4,359	-	
U.S. DEPARTMENT OF JUSTICE				
Direct Programs:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	23,317	-	--
DNA Backlog Reduction Program	16.741	173,108	-	--
Equitable Sharing Program	16.922	267,313	-	--
Subtotal of Direct Programs		463,738	-	
Passed Through State of California, Corrections Standards Authority:				
Juvenile Accountability Block Grants	16.523	11,499	-	CSA 181-09
Passed Through National Police Athletic/Academic League Inc.				
Juvenile Mentoring Program	16.726	254,747	-	2017-JU-FX-0007
Passed Through State of California, Emergency Management Agency:				
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	21,667	-	CQ16-12-0410
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742	8,012	-	CQ17-13-0410
Subtotal of Paul Coverdell Forensic Sciences Improvement Grant Program		29,679	-	
Crime Victim Assistance	16.575	444,388	-	VW17360410
Crime Victim Assistance	16.575	205,086	-	XV15010410
Crime Victim Assistance	16.575	384,970	-	XC16010410
Subtotal of Crime Victim Assistance		1,034,444	-	
Passed Through State of California, Board of State and Community Corrections:				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	5,088	-	2017-44
Edward Byrne Memorial Justice Assistance Grant Program	16.738	3,152	-	2018-42
Edward Byrne Memorial Justice Assistance Grant Program	16.738	295,395	-	BSCC-638-17
Subtotal of Edward Byrne Memorial Justice Assistance Grant Program		303,635	-	
Subtotal of Pass-Through Programs		1,634,004	-	
TOTAL U.S. DEPARTMENT OF JUSTICE		2,097,742	-	

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO

Schedule of Expenditures of Federal Awards (continued)

Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through Identifying Number
U.S. DEPARTMENT OF TRANSPORTATION				
Direct Programs:				
Job Access and Reverse Commute Program	20.516	$ 10,088	$ -	--
Airport Improvement Program	20.106	1,071,346	-	--
Subtotal of Direct Programs		1,081,434	-	
Passed Through State of California, Department of Transportation:				
Highway Planning and Construction	20.205	3,608,325	-	BRLO-5935(053)
Highway Planning and Construction	20.205	39,780	-	BRLO-5935(052)
Highway Planning and Construction	20.205	218,476	-	BPMP- 5935(062)
Highway Planning and Construction	20.205	8,461	-	BPMP- 5935(069)
Highway Planning and Construction	20.205	8,845	-	STPL-5935(078)
Subtotal of Highway Planning and Construction		3,883,887	-	
Passed Through San Mateo County Transit District:				
Job Access and Reverse Commute Program	20.516	155,102	-	None
Subtotal of Pass-Through Programs		4,038,989	-	
TOTAL U.S. DEPARTMENT OF TRANSPORTATION		5,120,423	-	
U.S. ENVIRONMENTAL PROTECTION AGENCY				
Passed Through State of California, Water Resources Control Board:				
Capitalization Grants for Clean Water State Revolving Funds	66.458	304,475	-	C-06-7810-110
TOTAL U.S. ENVIRONMENTAL PROTECTION AGENCY		304,475	-	
U.S. DEPARTMENT OF EDUCATION				
Passed Through State of California, Department of Rehabilitation:				
Rehabilitation Services - Vocational Rehabilitation Grants to States	84.126	719,982	-	29829
TOTAL U.S. DEPARTMENT OF EDUCATION		719,982	-	
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES				
Direct Programs:				
Health Center Program (Community Health Centers, Migrant Health Centers, Health Care for the Homeless, and Public Housing Primary Care)	93.224	1,909,188	-	--
Substance Abuse and Mental Health Services - Projects of Regional and National Significance	93.243	25,701	-	--
Subtotal of Direct Programs		1,934,889	-	
Passed Through State of California, Department of Aging:				
Special Programs for the Aging - Title VII, Chapter 3 - Programs for Prevention of Elder Abuse, Neglect, and Exploitation	93.041	10,103	10,103	AP-1718-08
Special Programs for the Aging - Title VII, Chapter 2 - Long Term Care Ombudsman Services for Older Individuals	93.042	43,109	43,109	AP-1718-08
Special Programs for the Aging - Title III, Part D - Disease Prevention and Health Promotion Services	93.043	42,067	42,067	AP-1718-08
Aging Cluster:				
Special Programs for the Aging - Title III, Part B - Grants for Supportive Services and Senior Centers	93.044	639,253	540,855	AP-1718-08
Special Programs for the Aging - Title III, Part C - Nutrition Services	93.045	1,405,640	1,256,178	AP-1718-08
Nutrition Services Incentive Program	93.053	178,330	178,330	AP-1718-08
Subtotal of Aging Cluster		2,223,223	1,975,363	
National Family Caregiver Support, Title III, Part E	93.052	327,058	293,818	AP-1718-08
Medicare Enrollment Assistance Program	93.071	27,834	27,834	MI-1718-08
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626	5,610	5,610	FA-1718-08
State Health Insurance Assistance Program	93.324	101,340	101,340	HI-1718-08
Passed Through Health Plan of San Mateo:				
Medical Assistance Program	93.778	217,283	-	None
Passed Through State of California, Department of Community Services and Development:				
Community Services Block Grant	93.569	234,650	220,150	17F-2040
Community Services Block Grant	93.569	203,380	203,380	18F-5040
Subtotal of Community Services Block Grant		438,030	423,530	
Passed Through State of California, Department of Health Care Services:				
Disabilities Prevention	93.184	690,281	-	San Mateo (41)
Affordable Care Act (ACA) Maternal, Infant, and Early Childhood Home Visiting Program	93.505	613,525	-	15-10170 San Mateo
Immunization Cooperative Agreements	93.268	279,573	-	17-10072
Children's Health Insurance Program	93.767	521,923	-	None
Medical Assistance Program	93.778	1,844,004	-	None
Medical Assistance Program	93.778	121,847	-	17-10243
Maternal and Child Health Services Block Grant to the States	93.994	940,063	-	201741 San Mateo

See notes to the schedule of expenditures of federal awards

COUNTY OF SAN MATEO

Schedule of Expenditures of Federal Awards (continued)

Year Ended June 30, 2018

Federal Grantor/Pass-Through Grantor/Program Title	Catalog of Federal Domestic Assistance Number (CFDA)	Federal Expenditures	Amount Provided to Subrecipients	Pass-Through Identifying Number
U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES (Continued)				
Passed Through State of California, Department of Public Health:				
Hospital Preparedness Program (HPP)	93.889	$ 79,846	$ -	14-10540
Hospital Preparedness Program (HPP)	93.889	224,720	$ -	17-10192
Subtotal of Hospital Preparedness Program (HPP)		304,566	-	
Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.069	127,050	$ -	14-10540
Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements	93.069	568,169	-	17-10192
Subtotal of Public Health Emergency Preparedness (PHEP) Aligned Cooperative Agreements		695,219	-	
Project Grants and Cooperative Agreements for Tuberculosis Control Programs	93.116	188,404	-	None
HIV Care Formula Grants	93.917	338,423	-	15-11026
HIV Care Formula Grants	93.917	220,476	-	17-10775
Subtotal of HIV Care Formula Grants		558,899	-	
Sexually Transmitted Diseases (STD) Prevention and Control Grants	93.977	4,378	-	15-10267
Disabilities Prevention	93.184	126,723	-	San Mateo
Passed Through State of California, Department of Mental Health:				
Projects for Assistance in Transition from Homelessness (PATH)	93.150	141,047	141,047	None
Block Grants for Community Mental Health Services	93.958	997,276	196,487	None
Passed Through State of California, Department of Social Services:				
Guardianship Assistance	93.090	247,492	-	None
Promoting Safe and Stable Families	93.556	320,143	230,462	None
Temporary Assistance for Needy Families	93.558	20,904,500	2,074,373	None
Refugee Cash and Medical Assistance Program and Refugee Social Services Program	93.566	9,927	-	None
Community-Based Child Abuse Prevention Grants	93.590	29,132	29,132	None
Adoption and Legal Guardianship Incentive Payments	93.603	17,143	-	None
Stephanie Tubbs Jones Child Welfare Services Program	93.645	340,800	-	None
Foster Care - Title IV-E	93.658	10,679,087	409,071	None
Foster Care - Title IV-E	93.658	1,550,950	-	2024.00.01
Subtotal of Foster Care - Title IV-E		12,230,037	409,071	
Adoption Assistance	93.659	2,829,913	-	None
Social Services Block Grant	93.667	353,852	-	None
Chafee Foster Care Independence Program	93.674	143,613	68,575	None
Medical Assistance Program	93.778	10,653,574	-	None
Passed Through State of California, Department of Child Support Services:				
Child Support Enforcement	93.563	7,396,735	-	None
Passed Through State of California, Department of Education:				
Child Care Mandatory and Matching Funds of the Child Care and Development Fund	93.596	543,388	543,388	CAPP-7055-01
Passed Through State of California, Alcohol and Drug Programs:				
Block Grants for Prevention and Treatment of Substance Abuse	93.959	4,655,029	4,655,029	None
Passed Through Public Health Foundation Enterprises, Inc.:				
Epidemiology and Laboratory Capacity for Infectious Diseases (ELC)	93.323	8,043	-	6 NU50CK000410-03-06
Passed Through Council of State & Territorial Epidemiologists (CSTE):				
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	18,766	-	V08-04122018
NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations	93.424	41,539	-	V06-02.2017
Subtotal of NON-ACA/PPHF - Building Capacity of the Public Health System to Improve Population Health through National Nonprofit Organizations		60,305	-	
Passed Through City and County of San Francisco:				
HIV Emergency Relief Project Grants	93.914	1,165,275	257,055	H89HA00006
HIV Prevention Activities - Health Department Based	93.940	206,180	-	6 NU62PS003638-05-03
Subtotal of Pass-Through Programs		73,578,466	11,527,393	
TOTAL U.S. DEPARTMENT OF HEALTH AND HUMAN SERVICES		75,513,355	11,527,393	
OFFICE OF THE EXECUTIVE PRESIDENT				
Direct Program:				
High Intensity Drug Trafficking Areas Program	95.001	3,931,072	-	--
TOTAL OFFICE OF THE EXECUTIVE PRESIDENT		3,931,072	-	
U.S. DEPARTMENT OF HOMELAND SECURITY				
Passed Through City and County of San Francisco:				
Homeland Security Grant Program	97.067	2,975,837	-	2016-0102
Homeland Security Grant Program	97.067	2,422,152	-	2017-0083
Passed Through the County of Santa Clara:				
Homeland Security Grant Program	97.067	175,921	-	2016 SHSGP
Passed Through State of California, Emergency Management Agency:				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	352,367	-	FEMA-4305-DR-CA, 081-0000(
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	639,472	-	FEMA-4308-DR-CA, 081-0000(
Subtotal of Disaster Grants - Public Assistance (Presidentially Declared Disasters)		991,839	-	
Emergency Management Performance Grants	97.042	281,538	-	2017-0007
Homeland Security Grant Program	97.067	255,777	-	2017-0083
Homeland Security Grant Program	97.067	546,256	-	2015-00078
Homeland Security Grant Program	97.067	1,531,047	-	2016-0102
Subtotal of Pass-Through Programs		9,180,367	-	
TOTAL U.S. DEPARTMENT OF HOMELAND SECURITY		9,180,367	-	
TOTAL EXPENDITURES OF FEDERAL AWARDS		$ 116,848,527	$ 16,674,434	

See notes to the schedule of expenditures of federal awards

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COUNTY OF SAN MATEO

Notes to the Schedule of Expenditures of Federal Awards
Year Ended June 30, 2018

1. GENERAL

The schedule of expenditures of federal awards (Schedule) includes the federal grant activity of the County of San Mateo (County). All federal financial assistance received directly from federal agencies as well as federal financial assistance passed through other agencies are included in this Schedule, except for assistance related to Medical Assistance (Medi-Cal) and Medicare Hospital Insurance (Medicare) (Note 5) and the Housing Authority of the County of San Mateo (Housing Authority) (Note 6).

2. BASIS OF ACCOUNTING

The accompanying Schedule is presented using the modified accrual basis of accounting for program expenditures accounted for in the governmental funds and the accrual basis of accounting for program expenditures accounted for in the proprietary funds as described in Note 2.B of the County's basic financial statements. Such expenditures are recognized following the cost principles contained in Title 2 U.S. Code of Federal Regulations Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards*, wherein certain types of expenditures are not allowable or are limited as to reimbursement. The County did not elect to use the 10% de minimis cost rate as covered in Title 2 U.S. Code of Federal Regulations section 200.414 Indirect (F&A) costs.

3. RELATIONSHIP TO FEDERAL FINANCIAL REPORTS

Amounts reported in the accompanying Schedule agree or can be reconciled with amounts reported in the related federal financial assistance reports.

4. RELATIONSHIP TO BASIC FINANCIAL STATEMENTS

Federal award expenditures agree or can be reconciled with the amounts reported in the County's basic financial statements.

5. MEDI-CAL AND MEDICARE

Direct Medi-Cal and Medicare expenditures are excluded from the Schedule. These expenditures represent fees for services and are not included in the Schedule or in determining major programs. The County assists the State of California in determining eligibility and provides Medi-Cal and Medicare services through County-owned facilities. However, administrative costs related to Medi-Cal and Medicare are included in the Schedule under the Medical Assistance Program (Federal CFDA number 93.778).

6. HOUSING AUTHORITY OF THE COUNTY OF SAN MATEO

Housing Authority federal expenditures are excluded from the Schedule and are separately audited by other auditors. Federal expenditures for the Housing Authority programs are taken from the separately issued single audit report for the year ended June 30, 2018. The federal programs of the Housing Authority are as follows:

Program Title	CFDA Number	Federal Expenditures
Moving To Work Demonstration Program:		
Low Rent Operating Subsidy	14.881	$ 5,270
Capital Fund	14.881	274,954
Housing Choice Vouchers	14.881	83,294,543
Total Moving to Work Demonstration Program		83,574,767
Other Programs:		
Continuum of Care	14.267	6,108,323
Housing Choice Vouchers	14.871	3,844,130
ROSS-FSS Coordinator	14.896	345,949
Total other programs		10,298,402
Total Department of Housing and Urban Development		93,873,169
Total Expenditures of Federal Awards		$ 93,873,169

7. CALIFORNIA DEPARTMENT OF AGING (CDA) SINGLE AUDIT REPORTING REQUIREMENTS

The terms and conditions of agency contracts with CDA require agencies to display state-funded expenditures discretely along with the related federal expenditures. For state grants not involving federal funding, the amounts are to be displayed separately. The following schedule is presented to comply with these requirements.

Federal Grantor Pass-through Grantor Program Title	CFDA No.	Grant/ Contract Number	Expenditures State	 Federal
U.S. Department of Health and Human Services				
Passed through California Department of Aging				
Special Programs for Aging-Title VII, Chapter 3 Programs for Prevention of Elder Abuse, Neglect, & Exploitation	93.041	AP-1718-08	$ -	$ 10,103
Special Programs for Aging-Title VII, Chapter 2 Long Term Care Ombudsman Services for Older Individuals	93.042	AP-1718-08	-	43,109
Special Programs for Aging-Title III, Part D Disease Prevention and Health Promotion Services	93.043	AP-1718-08	-	42,067
Special Programs for Aging-Title III, Part B Grants for Supportive Services and Senior Centers	93.044	AP-1718-08	27,486	639,253
Special Programs for Aging-Title III, Part C Nutrition Services (*)	93.045	AP-1718-08	146,524	1,405,640
National Family Caregiver Support	93.052	AP-1718-08	-	327,058
Nutrition Services Incentive Program	93.053	AP-1718-08	-	178,330
Medicare Enrollment Assistance Program (MIPPA)	93.071	MI-1718-08	-	27,834
Health Insurance Counseling and Advocacy Program (HICAP)	93.324	HI-1718-08	196,392	101,340
Affordable Care Act State Health Insurance Assistance Program (SHIP) and Aging and Disability Resource Center (ADRC) Options Counseling for Medicare-Medicaid Individuals in States with Approved Financial Alignment Models	93.626	FA-1718-08	-	5,610
Total Expenditures of CDA and Federal Awards			370,402	$ 2,780,344
State Awards-California Department of Aging:				
Ombudsman State Health Facilities Citation Penalties Account		AP-1718-08	10,994	
Ombudsman Skilled Nursing Facility Quality & Accountability Fund		AP-1718-08	52,224	
Ombudsman Public Health & Licensing and Certification Fund		AP-1718-08	30,567	
Total Expenditures of CDA Awards			$ 464,187	

8. PROGRAM TOTALS

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

CFDA no. / Program Title / Federal Grantor or Pass-Through Grantor	Pass Through Identifying Number		Federal Expenditures
(1) CFDA no. 14.231 - Emergency Solutions Grant Program			
U.S. Department of Housing and Urban Development	None		$ 198,057
State of California, Department of Housing and Community Development	16-ESG-11111		250,168
		Program Total	$ 448,225
(2) CFDA no. 16.738 - Edward Byrne Memorial Justice Assistance Grant Program			
U.S. Department of Justice	None		$ 23,317
State of California, Board of State and Community Corrections	BSCC-638-17		295,395
State of California, Board of State and Community Corrections	2018-42		3,152
State of California, Board of State and Community Corrections	2017-44		5,088
		Program Total	$ 326,952
(3) CFDA no. 20.516 - Jobs Access - Reverse Commute Program			
U.S. Department of Transportation	None		$ 10,088
San Mateo County Transit District	None		155,102
		Program Total	$ 165,190
(4) CFDA no. 93.184 - Disabilities Prevention			
State of California, Department of Health Care Services	San Mateo (41)		$ 690,281
State of California, Department of Public Health	San Mateo		126,723
		Program Total	$ 817,004
(5) CFDA no. 93.778 - Medical Assistance Program (Medicaid: Title XIX)			
State of California, Department of Health Care Services	None		$ 1,844,004
State of California, Department of Health Care Services	17-10243		121,847
State of California, Department of Social Services	None		10,653,574
Health Plan of San Mateo	None		217,283
		Program Total	$ 12,836,708
(6) CFDA no. 97.067 - Homeland Security Grant Program			
City and County of San Francisco	2017-0083		$ 2,422,152
City and County of San Francisco	2016-0102		2,975,837
State of California, Emergency Management Agency	2015-00078		546,256
State of California, Emergency Management Agency	2016-0102		1,531,047
State of California, Emergency Management Agency	2017-0083		255,777
County of Santa Clara	2016 SHSGP		175,921
		Program Total	$ 7,906,990

9. SCHEDULES OF STATE OF CALIFORNIA EMERGENCY MANAGEMENT AGENCY GRANT EXPENDITURES

The following schedule represents expenditures for U.S. Department of Justice grants passed through the State of California Emergency Management Agency (CalEMA) as well as CalEMA funded grant expenditures for the year ended June 30, 2018. This information is included in the County's single audit report at the request of CalEMA.

Program Title and Expenditure Category	Grant Number Grant Period	Budget	Cumulative through June 30, 2017	Actual 7/1/17-6/30/18 Non-match*	Actual 7/1/17-6/30/18 Match	Cumulative through June 30, 2018	Remaining Budget
Victim Witness Assistance Program							
Personnel Services	VW17360410	$ 667,903	$ -	$ 412,648	$ 82,728	$ 495,376	$ 172,527
Operating Expenses	10/1/17-9/30/18	54,599	-	31,740	6,633	38,373	16,226
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		$ 722,502	$ -	$ 444,388	$ 89,361	$ 533,749	$ 188,753
Victim Witness Assistance Program **							
Personnel Services	VW16350410	$ 962,681	$ -	$ 597,444	$ 205,547	$ 802,991	$ -
Operating Expenses	10/1/17-9/30/18	-	-	-	-	-	-
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		$ 962,681	$ -	$ 597,444	$ 205,547	$ 802,991	$ -
Underserved Victim Advocacy and Outreach Program							
Personnel Services	XC16010410	$ 386,196	$ 135,039	$ 93,689	$ -	$ 228,728	$ 157,468
Operating Expenses	7/1/16-12/31/19	982,720	-	291,281	1,061	292,342	690,378
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		$ 1,368,916	$ 135,039	$ 384,970	$ 1,061	$ 521,070	$ 847,846
Underserved Victim Advocacy and Outreach Program							
Personnel Services	XV15010410	$ 820,314	$ 323,054	$ 205,086	$ 51,270	$ 579,410	$ 240,904
Operating Expenses	4/1/16-12/31/19	-	-	-	-	-	-
Equipment	CFDA no. 16.575	-	-	-	-	-	-
Total		$ 820,314	$ 323,054	$ 205,086	$ 51,270	$ 579,410	$ 240,904
Paul Coverdell Forensic Science Improvement Grant Program							
Personnel Services	CQ16-12-0410	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenses	7/1/17-12/31/17	21,695	-	21,667	-	21,667	28
Equipment	CFDA no. 16.742	-	-	-	-	-	-
Total		$ 21,695	$ -	$ 21,667	$ -	$ 21,667	$ 28
Paul Coverdell Forensic Science Improvement Grant Program							
Personnel Services	CQ17-13-0410	$ -	$ -	$ -	$ -	$ -	$ -
Operating Expenses	1/1/18-12/31/18	20,204	-	8,012	-	8,012	12,192
Equipment	CFDA no. 16.742	-	-	-	-	-	-
Total		$ 20,204	$ -	$ 8,012	$ -	$ 8,012	$ 12,192

* Actual non-match expenditures are reported as federal expenditures in the Schedule under the designated CFDA numbers.

** Grant number #VW16350410 expired as of September 30, 2017 with a residual balance of $159,690. There were no expenditures incurred on the grant in fiscal year 2017/2018. Thus the remaining budget is reflected as $0 in the table above. and it will not be carried forward into future fiscal years.

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COUNTY OF SAN MATEO

Schedule of Findings and Questioned Costs
Year Ended June 30, 2018

Section I – Summary of Auditor's Results

Financial Statements:	
Type of auditor's report issued on whether the financial statements audited were prepared in accordance with accounting principles generally accepted in the United States of America:	Unmodified
Internal control over financial reporting:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Noncompliance material to financial statements noted?	No
Federal Awards:	
Internal control over major programs:	
• Material weakness(es) identified?	No
• Significant deficiency(ies) identified?	None reported
Type of auditor's report issued on compliance for major programs:	Unmodified
Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516(a)?	No
Identification of major programs:	
Program Title	CFDA Number
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program (SNAP)	10.561
Temporary Assistance for Needy Families	93.558
Child Support Enforcement	93.563
Foster Care – Title IV-E	93.658
High Intensity Drug Trafficking Areas Program	95.001
Dollar threshold used to distinguish between Type A and Type B programs:	$3,000,000
Auditee qualified as low-risk auditee?	No

Section II – Financial Statement Findings

No findings are reported.

Section III – Federal Awards Findings and Questioned Costs

No findings are reported.

COUNTY OF SAN MATEO
OFFICE OF THE CONTROLLER

Juan Raigoza
Controller

Shirley Tourel
Assistant Controller

County Government Center
555 County Center, 4th Floor
Redwood City, CA 94063-1665
650-363-4777
http://controller.smcgov.org

COUNTY OF SAN MATEO
Schedule of Prior Year Findings and Questioned Costs
Year Ended June 30, 2018

Prior Year Findings and Questioned Costs

Financial Statement Findings:

None reported.

Federal Awards Findings:

None reported.

SUPPLEMENTARY INFORMATION

COUNTY OF SAN MATEO

State of California Department of Community Services and Development
Community Services Block Grant (CSBG) – CFDA No. 93.569

Contract No. 18F-5040
Schedule of Revenues and Expenditures
For the Period January 1, 2018 to June 30, 2018

REVENUES	Fiscal Year 2017/18	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	$ 203,380	$ 203,380	$ -	$ 493,670
EXPENDITURES				
Administrative Costs				
Salaries and Wages	$ -	$ -	$ -	$ 14,500
Program Costs				
Sub-Contractors	203,380	203,380	203,380	479,170
Total Expenditures*	$ 203,380	$ 203,380	$ 203,380	$ 493,670

* Expenditures are reported in the Schedule of Expenditures of Federal Awards under the designated CFDA and pass-through entity numbers.

COUNTY OF SAN MATEO

State of California Department of Community Services and Development
Community Services Block Grant (CSBG) – CFDA No. 93.569

Contract No. 17F-2040
Schedule of Revenues and Expenditures
For the Period January 1, 2017 to December 31, 2017

REVENUES	Fiscal Year 2016/17	Fiscal Year 2017/18	Total Audited Costs	Total Reported Expenses	Total Budget
Grant Revenue	$ 216,615	$ 234,650	$ 451,265	$ -	$ 451,265
EXPENDITURES					
Administrative Costs					
Salaries and Wages	$ -	$ 14,500	$ 14,500	$ 14,500	$ 14,500
Program Costs					
Sub-Contractors	216,615	220,150	436,765	436,765	436,765
Total Expenditures*	$ 216,615	$ 234,650	$ 451,265	$ 451,265	$ 451,265

* Expenditures are reported in the Schedule of Expenditures of Federal Awards under the designated CFDA and pass-through entity numbers.