HEALTH CARE FOR THE HOMELESS/FARMWORKER HEALTH PROGRAM (HCH/FH)
Finance Committee Meeting
San Mateo Medical Center Hospital Boardroom | San Mateo
April 11, 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**	Jim Beaumont	**TAB 1**	**8:08 AM**
	1. Meeting minutes from December 13, 2018			
	2. Meeting minutes from March 14, 2019			
E.	**REPORTING AGENDA:**			
	1. Review of 2019 Budget & Contract Expenditures	Jim Beaumont	**TAB 2**	**8:10 AM**
	2. Public Health Planning & Policy contract	Jim Beaumont	**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 May 9, 2019; 8:00 A.M. – 8:45 A.M. **|** San Mateo Medical Center

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 (Program)
Co-Applicant Board Meeting Minutes (December 13, 2018)
SMC Health System| 222 W. 39th Ave. (Board Room) San Mateo

Co-Applicant Board Members Present	County Staff Present	Members of the Public
Christian Hansen	Jim Beaumont, Director	
Robert Anderson		
Mother Champion		

ITEM	DISCUSSION/RECOMMENDATION	ACTION
Call To Order	Meeting was called to order at _8:10__A.M.	
Regular Agenda Public Comment	No Public Comment at this meeting.	
Regular Agenda: Consent Agenda	All items on Consent Agenda (meeting minutes from October 20, 2017) were approved.	Consent Agenda was MOVED by Robert Anderson SECONDED by Mother Champion and APPROVED by all Board members present.
Reporting Agenda: Review of Budget & Finance Report	Jim Beaumont reported on the status of the program grant budget, expenditures and unexpended funds through November 30, 2018. Expectations are that there will be slightly more than $300,000 in unexpended funds for the 2018 Grant Year (GY). While better than the previous couple of years, this is still not an optimal figure. The unexpended funds amount continues to be driven by under-utilization of contract services.	
Reporting Agenda: Recommendation from Small Funding request	As of the end of November, there had been $58, 031.73 requested and approved in Small Funding Requests. The process was slowed somewhat this year as the Program needed to develop a new approval/agreement mechanism to meet County Accounting standards to support payments. The requests cover the fairly typical winter weather supplies requests, plus some nutritional and hygiene supplies, water bottles and some POC equipment updates for the Mobile Clinic. All of the requests should be invoiced and paid before the end of the year.	
Future Meeting Discussion	With the end of the grant year upcoming, Jim Beaumont noted that there would not be sufficient time for the County and the Program to complete all process of financial items and have the information in time for the next normally scheduled Finance Committee Meeting (January 10, 2019). It was suggested to cancel that meeting and schedule the next meeting to coincide with the February Co-Applicant Board Meeting. The Committee members concurred on the recommendation.	
Adjournment	Time _8:42__ A.M.	

Healthcare for the Homeless/Farmworker Health Program
Co-Applicant Board Finance Sub-Committee Meeting Minutes (March 14, 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		

ITEM	DISCUSSION/RECOMMENDATION	ACTION
Call To Order	Meeting was called to order by Robert Anderson at 8:02 AM. Everyone present introduced themselves.	
Regular Agenda Public Comment	No Public Comment at this meeting.	
No Closed session		
Regular Agenda Consent Agenda	The December 2018 meeting minutes were removed from the regular agenda and will be included in the April 2019 agenda.	December 2018 meeting minutes to be added to the April 2019 consent agenda.
Reporting Agenda: Review of 2018 Budget & Expenditures	Jim Beaumont reported on the Program's budget, expenditures and unexpended funds in 2019. The program generated nearly $18M in revenue in 2018.Fourteen percent of the revenue came from the two HRSA grants for farmworker and homeless health. The majority of revenue came from Local (ACE) County-in-kind (63%) and patient revenue (23%). The 2019 program budget was $2,799,700. Program expenditures totaled nearly $2.5M, leaving approximately 280K in unexpended funds. Approximately 78% of the unexpended funds were due to contractors being unable to spend down their entire contracts. The remaining amount was due to staffing vacancies.	
Review & Discussion of 2019 Budget	Jim Beaumont presented the 2019 budget. The 2019 budget is fully allocated and currently over-committed. However, contractors have historically under-billed their contracts by approximately 5% each year. Minor contractual changes may give the program flexibility to fund new services.	
Ravenswood Family Health Center contract amendment	In response to concerns related to HCH/FH's Primary Care contract with RFHC, the OSV final report found the program to be out of compliance on two requirements for our scope of project documents – Form 5A services and 5B sites. The program's position is that the Primary Care contract with	

	RFHC is compliant. Nonetheless, the program has worked with RFHC to prepare alternatives in the event that HRSA requires us to terminate the primary contract. Staff presented several options to the committee for consideration. The first is to leave the two remaining contracts (dental care and enabling services) as they are. The second is to amend the enabling services contract with changes in service, volumes and rates to $204, 100 per year, which is an increase of $107,000 and equal to the primary care contract. The third option is to amend the enabling services contract with changes in services, volume and rates to $177,000 per year, an increase of $80,400.	
Adjournment	Meeting was adjourned at 8:56 AM.	

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: April 11, 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 $711,607. In addition, we have an estimate $4,554 in expenditures for items not claimable on the grant, for total Program estimated expenditures of $716,161.

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 $2,923,734 by the end of the year, which would leave an estimated $29,916 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 (03/31/19)	Projection for GY (+~39 weeks)	Projected for GY 2020
EXPENDITURES				
Salaries				
Director				
Program Coordinator				
Medical Director				
Management Analyst				
new position, misc. OT, other, etc.				
	554,324	144,367	576,680	582,035
Benefits				
Director				
Program Coordinator				
Medical Director				
Management Analyst				
new position, misc. OT, other, etc.				
	224,198	50,456	183,887	235,407
Travel				
National Conferences (2500*8)	20,000		30,000	15,000
Regional Conferences (1000*5)	5,000	1,859	2,500	5,000
Local Travel	1,000	47	1,000	1,000
Taxis	3,500	160	1,500	3,000
Van & vehicle usage	3,000	197	1,250	2,500
	32,500	2,263	36,250	26,500
Supplies				
Office Supplies, misc.	7,500	1,735	7,250	10,000
Small Funding Requests				
	7,500	1,735	7,250	10,000
Contractual				
2017 Contracts		55,827	55,827	50,000
2017 MOUs		23,540	23,540	45,000
Current 2018 contracts	951,500	245,388	905,500	951,500
Current 2018 MOUs	872,000	179,455	825,000	872,000
ES contracts (AIMS/SUD-MH)	262,500	4,350	262,500	232,500
---unallocated---/other contracts				
	2,086,000	508,560	2,072,367	2,056,000
Other				
Consultants/grant writer	30,000		25,000	30,000
IT/Telcom	12,000	1,926	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	4,226	47,300	47,500
TOTAL	2,961,272	711,607	2,923,734	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	711,607	2,953,650	2,755,454
BALANCE	**(7,622)**	**PROJECTED AVAILABLE**	**29,916**	**(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	4,039	13,090	13,750
food	2500	515	2,500	2,500
incentives/gift cards	1,000		1,000	1,000
	16,590	4,554	16,590	17,250

TOTAL EXPENDITURES	**BUDGETED**	**2,977,862**	**PROJECTED**	**2,940,324**	**NEXT YEAR**	**2,974,692**
		TO DATE	**716,161**			

MOUs		Est. to date
bhrs	90,000	16500
phpp mv	532,250	76005
phpp sm	249,750	86950
	872,000	179455

CONTRACTS		
lm	296,500	83505
puente	183,500	48050
rfhc pc	107,100	19,737
rfhc d	54,725	13,134
rfhc e	97,000	19,982
sh	81,000	19,760
sonrisas	131,675	41,220
	951,500	245,388.00

Expanded Services Contracts		
el centro	82,500	4350
sv	180,000	-
	262,500	4,350

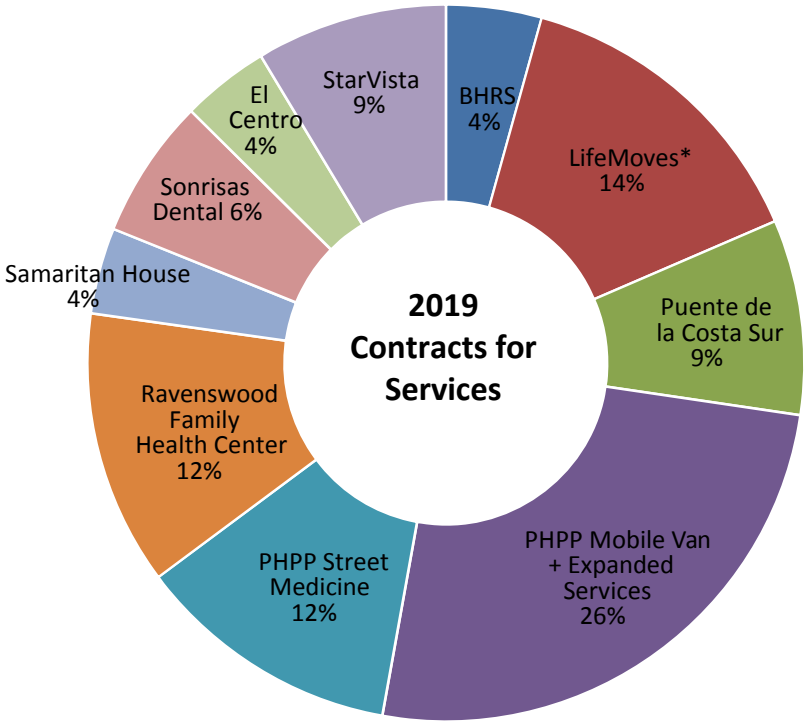
2019 HCH/FH Financial Summary Report

2019 Available Revenue for HCH/FH Program

Revenue Source	Amount
HRSA Baseline Grant	$2,635,204
QI targeted funding	$13,916
SUD-MH funding	$305,250
Total Revenue	**$2,954,370**

2019 HCH/FH Program Budget

	Budget	% of Total
Operations	**$875,272**	**30%**
Salaries + Benefits	$778,522	
Travel +training	$32,500	
Consultants and grant writing	$30,000	
Supplies	$7,500	
Other	$26,750	
Contracts & MOUs	**$2,086,000**	**70%**
BHRS	$90,000	
LifeMoves*	$296,500	
Puente de la Costa Sur*	$183,500	
PHPP Mobile Van + Expanded Services**	$532,250	
PHPP Street Medicine**	$249,750	
Ravenswood Family Health Center	$258,825	
Samaritan House	$81,000	
Sonrisas Dental	$131,675	
El Centro	$82,500	
StarVista (funded with SUD-MH)	$180,000	
Total Budget	**$2,961,272**	



* Pending BOS approval
** Pending HCH/FH Board approval

2019 HCH/FH Contractor Performance

HCH/FH Contract Performance YTD (4/4/2019)				HCHC/FH Q1 Contract Performance 2015 - 2019					
Contractor	Contract Amount	Amount Spent	2019 YTD*	2015	2016	2017	2018	2019*	2015 - 2019
Behavioral Health & Recovery Svs	$90,000	$16,500	18%	26%	27%	22%	15%	18%	
El Centro	$82,500	$4,350	5%	*NA*	*NA*	*NA*	*NA*	5%	
Life Moves	$296,500	$83,505	28%	26%	21%	23%	18%	28%	
Public Health Mobile Van	$532,250	$76,005	14%	29%	24%	28%	30%	14%	
Public Health- Street Medicine	$249,750	$86,950	35%	*NA*	43%	41%	29%	35%	
Puente de la Costa Sur	$183,500	$48,050	26%	38%	26%	30%	49%	26%	

* 2019 Q1 performance only includes Jan and Feb invoices

HCH/FH Contract Performance YTD (4/4/2019)				HCHC/FH Q1 Contract Performance 2015 - 2019					
Contractor	Contract Amount	Amount Spent	2019 YTD*	2015	2016	2017	2018	2019*	2015 - 2019
Ravenswood Medical	$107,100	$19,737	18%	44%	45%	50%	34%	18%	
Ravenswood Dental	$54,725	$13,134	24%	62%	38%	60%	33%	24%	
Ravenswood Enabling	$97,000	$19,982	21%	NA	42%	43%	30%	21%	
Samaritan House / Safe Harbor	$81,000	$19,760	24%	27%	30%	46%	43%	24%	
Sonrisas Dental	$131,675	$41,220	31%	0%	0%	7%	37%	31%	
StarVista	$180,000	$0	0%	*NA*	*NA*	*NA*	*NA*	*0%*	*NA*

* 2019 Q1 performance only includes Jan and Feb invoices

TAB 3
Public Health, Policy & Planning MOUs

COUNTY OF SAN MATEO
HEALTH SYSTEM

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

DATE: April 1, 2019

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

FROM: Sofia Recalde, Associate Management Analyst
Health Care for the Homeless/Farmworker Health Program

SUBJECT: REQUEST FOR BOARD ACTION TO APPROVE AMENDMENTS FOR PUBLIC HEALTH, POLICY AND PLANNING DIVISION'S MOBILE VAN AND STREET MEDICINE SERVICE MOUs

The HCH/FH program (Program) currently has two MOUs with Public Health, Policy and Planning Division (PHPP) to deliver primary care service via the mobile van and street medicine program. The Program is looking to extend both MOUs with PHPP to December 31, 2020. This request is for the board to take action to amend the MOUs with PHPP.

Included with this request are:

1) **Exhibits A & B for the PHPP Mobile Van and Expanded Services MOU** – The proposed amendment is to extend the service period from June 30, 2019 to December 31, 2020 and to increase the contract value from $532,250 to $989,500. The maximum number of patients to be served will increase for each year of the contract from 700 patients served in 2019 to 1,200 per year in both 2019 and 2020. The service costs will remain the same.

	Period of Performance	Contract total	2019	2020
Existing MOU	Jan 1 – Jun 30, 2019	$ 300,250	$ 300,250	$ 0
Amendment	Jan 1 – Dec 31, 2020	$ 989,500	$ 507,250	$ 482,250

2) **Exhibits A & B for the PHPP Street Medicine MOU** – The proposed amendment is to extend the service period from June 30, 2019 to December 31, 2020 and to increase the total MOU value from $138,750 to $499,500. The maximum number of patients to be served will increase for each year of the contract from 75 patients served in 2019 to 135 patients per year in both 2019 and 2020. The service costs will remain the same.

	Period of Performance	Contract total	2019	2020
Existing MOU	Jan 1 – Jun 30, 2019	$ 138,750	$ 138,750	$ 0
Amendment	Jan 1 – Dec 31, 2020	$ 499,500	$ 249,750	$ 249,750

This request is for the Board to approve the proposed amendments with PHPP for 1) the Mobile Van and Expanded Services MOU and 2) the Street Medicine MOU. It requires a majority vote of the Board members present to approve this action.

Attachments:

- Exhibits A & B for the PHPP Mobile Van and Expanded Services MOU
- Exhibits A & B for the PHPP Street Medicine MOU

San Mateo Medical Center
A County System of Healthcare

COUNTY OF SAN MATEO CALIFORNIA

Memorandum of Understanding Between
San Mateo Medical Center
And
Health System, Public Health, Policy and Planning Division

The purpose of this Memorandum of Understanding (MOU) is to memorialize the agreement between the San Mateo Medical Center (SMMC) and the Public Health, Policy and Planning Division of San Mateo County Health (PHPP), regarding the provision of primary health care services through Health Care for the Homeless/Farmworker Health Program funding. These funded services will be provided by PHPP's Mobile Health Clinic at locations including shelters, on the streets, in transitional housing programs, and other places in San Mateo County where there are individuals who are homeless.

I. **Background Information**

SMMC is a 509-bed public hospital and clinic system fully accredited by the Joint Commission. SMMC operates outpatient clinics throughout San Mateo County, an acute-care hospital, and long-term care facilities in San Mateo and Burlingame. SMMC serves the health care needs of all residents of San Mateo County, with an emphasis on education and prevention, and without regard for ability to pay. SMMC is part of San Mateo County Health and receives financial support from the San Mateo County Health Foundation.

The Health Care for the Homeless/Farmworker Health (HCH/FH) Program is a program within SMMC. The HCH/FH Program oversees the provision of primary health care, dental health care, behavioral health care, and supportive and enabling services to individuals and families who are homeless or at-risk of being homeless, and to the farmworker community in San Mateo County. In order to ensure access to a continuum of services for individuals in the homeless and farmworker communities, the HCH/FH Program utilizes federal funding under Section 330 (h & g) of the Public Health Service Act to provide primary health care Services to these individuals through PHPP.

II. Goals and Objectives

PHPP shall work to achieve the following objectives during the term of this MOU:

Goal: To provide an array of preventive and primary medical care services throughout the County that are accessible and available to homeless individuals residing in shelters, on the streets, in transitional housing programs, and other locations where homeless individuals are located, This includes formerly incarcerated and homeless individuals receiving services through Service Connect the homeless residents of Maple Street Shelter.

Objective 1: To provide primary health care services to up to 1,210 unduplicated homeless individuals residing in shelters, on the streets, or in transitional housing programs through a minimum of 2,420 visits each year. This number may include individuals who are at risk of becoming homeless.

Of the total unduplicated individuals, up to 210 will be identified as formerly incarcerated and homeless individuals served through Service Connect or Maple Street Shelter, through at least 420 encounters annually under this MOU.

At least 50 of the 210 formerly incarcerated and homeless individuals referenced in the prior paragraph will be seen at Maple Street Shelter

> **Outcome Measure a)** At least 80% of the homeless individuals seen each year will receive a comprehensive health screening for chronic diseases and other health conditions including hypertension, tobacco, drug and alcohol use, and diabetes. This health screening will be indicated by a primary diagnostic code of Z00.00, Z00.01 or Z72.1. The screening will include, at a minimum, blood pressure screens, blood sugar screening (if appropriate), height, weight, and BMI.

Objective 2: At least 20% of all homeless patient encounters annually under this MOU will be related to a chronic disease, including, but not limited to, asthma, chronic obstructive pulmonary disease (COPD), diabetes, and hypertension.

> **Outcome Measure a)** At least 20% of all encounters each year will be provided to homeless patients seen at the Mobile Clinic with a primary diagnosis of **asthma and/or COPD**. At least 20% of these homeless patients with a primary diagnosis of asthma and/or COPD will return for repeat medical visits. These visits shall include screenings, treatment, and/or asthma and/or COPD recorded in the visit as a primary diagnosis.
>
> **Outcome Measure b)** At least 20% of all encounters each year will be provided to homeless patients seen at the Mobile Clinic with a primary diagnosis of either **Type 1 or Type 2 diabetes**. At least 20% of these homeless patients with a primary diagnosis of Type 1 or Type 2 diabetes will return for repeat medical visits. These visits include screenings, treatment, and/or Type 1 or Type 2 diabetes recorded as a primary diagnosis. Of these homeless patients with a diagnosis for Type 1 or Type 2 diabetes who return for a follow-up visit, at least 90% will have their blood sugar tested each year. Random chart reviews each quarter will be completed to document recent HgA1C levels of these patients. At least 70% of homeless patients diagnosed with Type 1 or Type 2 diabetes each year will have HbA1c levels less than or equal to 9%.

Outcome Measure c) At least 20% of all encounters each year will be provided to homeless patients seen at the Mobile Clinic with a primary diagnosis of **Hypertension**. At least 20% of these homeless patients with a primary diagnosis of hypertension will return for repeat medical visits. These visits shall include screenings, treatment, and/or hypertension recorded as a primary diagnosis. Random chart reviews each quarter will be completed to document recent systolic and diastolic pressure levels of these patients. At least 70% of these homeless patients with diagnosed hypertension will have had a blood pressure reading of less than 140/90.

Objective 3: To ensure continuity of care and to provide referrals to other health and social services as needed.

Outcome Measure a) At least 75% of all homeless patients seen each year under this MOU at the SMMC Podiatry Clinic will be referred to the Mobile Clinic's Registered Nurse (RN) or Nurse Practitioner for a medical visit.

Outcome Measure b) At least 75% of homeless patients contacted at Service Connect each year under this MOU will be seen at the Mobile Clinic for a medical visit.

Outcome Measure c) At least 75% of homeless patients with mental health and/or alcohol and other drug (AOD) issues seen each year will be referred to the County's Behavioral Health and Recovery Services.

Outcome Measure d) At least 75% of homeless patients in need of case management and/or eligibility assistance each year will be referred to LifeMoves.

Outcome Measure e) Women's Health- 100% of homeless women with a positive pregnancy test will be referred to SMMC's OB-GYN clinic each year.

Outcome Measure f) The Mobile Clinic will survey women to measure their interest in being able to receive Pap tests at the Mobile Clinic and will provide ongoing reporting of the survey data as part of the quarterly reports.

III. Term of Agreement

The term of this MOU shall be from January 1, 2019 through December 31, 2020.

IV. Responsibilities

The HCH/FH Program is responsible for the following under this MOU:

1. Monitor the performance of PHPP to assure it is meeting its requirements.

2. Review, process, and monitor monthly invoices.

3. Review quarterly reports to track progress on goals and objectives.

4. Provide technical assistance to the Mobile Clinic related to program development, data collection, or other HCH/FH Program-related issues as needed.

5. If determined by HCH/FH, the MOU may require an amendment upon HCH/FH's review of the MOU expenditures after the second quarter of the MOU period.

PHPP is responsible for the following under this MOU:

1. All demographic information will be obtained from each homeless and farmworker individual receiving primary care services by the Mobile Clinic during the agreement period. This data will be submitted to the HCH/FH Program with the monthly invoice. **This may include homeless and farmworker individuals for whom PHPP is not reimbursed**. PHPP will also assess and report each individual's farmworker status as defined by the Bureau of Primary Health Care (BPHC).

2. A monthly invoice detailing the number of new unduplicated individuals served in the previous month and the total encounters provided to all homeless individuals in this same time period will be submitted to the HCH/FH Program by the 10th of the following month. Invoices shall be sufficiently detailed to allow for tracking an individual to their provided demographic data.

3. Quarterly reports providing an update on progress made on goals, objectives, and outcome measures under this MOU shall be submitted no later than the 15th of the month following the completion of each calendar quarter throughout the contract.

4. Participate in planning and quality assurance activities related to the HCH/FH Program.

5. Participate in HCH/FH Provider Collaborative Meetings, Quality Improvement Committee meetings, and other workgroups as requested.

6. Participate in community activities that address homeless issues (i.e., Homeless One Day Count, Homeless Project Connect).

7. Provide active involvement in the BPHC Office of Performance Review Process.

8. Site visits will occur at a minimum of on an annual basis, to review patient records and program operations, to verify the accuracy of invoicing and to assess the documentation of patient activities/outcome measures. The HCH/FH Program will work with PHPP to try and accommodate scheduling for routine site visits and will provide PHPP with a minimum notice of two (2) weeks for routine site visits, regardless. If the HCH/FH Program has identified issues, such as, but not limited to:

    - Lack of timely reporting, especially repeatedly
    - Multiple invoicing errors: billings for duplicates; spreadsheet and invoice don't match; etc.
    - Ongoing difficulties in scheduling routine site visits
    - Complaints or reports that raise concerning issues; etc.,

    The HCH/FH Program will advise PHPP of the issue and provide notice to PHPP of the possibility to perform an unannounced site visit.

9. In response to staff turn-over, the HCH/FH program will require notice from PHPP (within 10 days) of staff changes involving services provided under this contract, and a plan on how to move forward to resolve the issue. HCH/FH staff will also want to meet with new staff members soon after they have started to orient them with the contract and program, including contracting and related staff.

10. Provide the HCH/FH Program with the schedule of sites and times for the Mobile Clinics, and provide updates when that schedule changes, including temporary suspension of the schedule due to staffing, van maintenance, etc.

V. Amount and Source of Payment

PHPP shall be paid $330.00 (THREE HUNDRED THIRTY DOLLARS) for each unduplicated individual who meets the homeless criteria and receives primary health care services, up to a maximum of 1,000 unduplicated homeless individuals per year.

PHPP shall be paid $725.00 (SEVEN HUNDRED TWENTY-FIVE DOLLARS) for each unduplicated individual who meets the formerly incarcerated and homeless criteria and receives primary health care services or is a homeless resident of Maple Street Shelter and receives primary health care services at Maple Street Shelter, up to a maximum of 210 unduplicated individuals per year.

PHPP shall be paid $10,000.00 upon submission of a Data Collection Progress Report (due by May 20, 2019) for review and acceptance. The Progress Report will detail action steps taken, research findings, scheduled meetings, and subsequent action steps that will be taken, in continuation of the Data Collection Plan and Progress Reports from 2018. Retrieving and automating data for collection is dependent on Business Intelligence Group's capacity which is separate from payments tied to PHPP's submission of the Data Collection Progress Reports.

PHPP shall be paid $15,000.00 upon submission of a Revenue Investigation Plan (due June 30, 2019) and Revenue Generation Report (due by October 15, 2019) for review and acceptance. The Report should identify all available revenue sources to PHPP and make recommendations to maximize revenue to support the delivery of primary care services on the Mobile Clinic.

The total amount of HCH/FH funding for primary health services paid under this MOU, will not exceed $989,500 (NINE HUNDRED EIGHTY-NINE THOUSAND FIVE HUNDRED DOLLARS).

January 1, 2019 – December 31, 2019

Budget Overview	**Service**	**Unduplicated Maximum**	**Payment per Unit**
Must be unduplicated across all two categories and invoiced only once in one category	Primary Care Services to Homeless on Mobile Clinic	1,000 patients	$330/ patient
	Primary Care services to formerly incarcerated and homeless individuals, or to homeless residents of Maple Street Shelter who receive services at Maple Street Shelter	210 patients total (include 50 patients at Maple Street)	$725/ patient
Data Collection Report	Progress Report (due May 20th, 2019)	1 Report	$10,000
Revenue Investigation Plan	Plan (due June 30, 2019)	1 Plan	$5,000
Revenue Generation Report	Report (due October 15, 2019)	1 Report	$10,000

January 1, 2020 – December 31, 2020

Budget Overview	**Service**	**Unduplicated Maximum**	**Payment per Unit**
Must be unduplicated across all two categories and invoiced only once in one category	Primary Care Services to Homeless on Mobile Clinic	1,000 patients	$330/ patient
	Primary Care services to formerly incarcerated and homeless individuals, or to homeless residents of Maple Street Shelter who receive services at Maple Street Shelter	210 patients total (include 50 patients at Maple Street)	$725/ patient

SIGNATURES

_____	_____
Jim Beaumont, Director of Health Care for the Homeless/Farmworker Health Program San Mateo Medical Center	Date
_____	_____
David McGrew Chief Financial Officer San Mateo Medical Center	Date
_____	_____
Chester J. Kunnappilly, MD Chief Executive Officer San Mateo Medical Center	Date
_____	_____
Anessa Farber, Finance Services Manager Public Health, Policy and Planning Fiscal Officer	Date
_____	_____
Cassius Lockett, Director of Public Health, Policy and Planning	Date

Memorandum of Understanding Between
San Mateo Medical Center
And
Health System, Public Health, Policy and Planning Division

The purpose of this Memorandum of Understanding (MOU) is to memorialize the agreement between the San Mateo Medical Center (SMMC) and the Public Health, Policy and Planning Division of the San Mateo County Health (PHPP), regarding the provision of primary health care services through Health Care for the Homeless/Farmworker Health Program funding. These funded services will be provided by PHPP's Mobile Health Clinic at locations including shelters, on the streets, in transitional housing programs, at rural farms, and other places in San Mateo County where there are individuals who are homeless, at-risk of being homeless, farmworkers and farmworker family members.

I. Background Information

SMMC is a 509-bed public hospital and clinic system fully accredited by The Joint Commission. SMMC operates outpatient clinics throughout San Mateo County, an acute-care hospital, and long-term care facilities in San Mateo and Burlingame. SMMC serves the health care needs of all residents of San Mateo County, with an emphasis on education and prevention, and without regard for ability to pay. SMMC is part of San Mateo County Health and receives financial support from the San Mateo County Health Foundation.

The Health Care for the Homeless/Farmworker Health (HCH/FH) Program is a program within SMMC. The HCH/FH Program oversees the provision of primary health care, dental health care, behavioral health care, and supportive and enabling services to individuals and families who are homeless or at-risk of being homeless, and to the farmworker community in San Mateo County. In order to ensure access to a continuum of services for individuals in the homeless and farmworker communities, the HCH/FH Program utilizes federal funding under Section 330(h & g) of the Public Health Service Act to provide Primary Health Care Services to these individuals through PHPP.

II. Goals and Objectives

Goal: The Street and Field Medicine Service is an initiative of the HCH/FH Program and PHPP through its Mobile Clinic. The Street and Field Medicine Team will provide high-quality medical assessments and treatments, health screening and education, and appropriate primary care and specialty care referrals for up to 135 unduplicated unsheltered homeless and farmworker individuals in the areas where they live and

work throughout San Mateo County through 270 encounters each year. An unsheltered homeless person is an individual living outdoors, such as camping or sleeping on the street or in a park, an encampment or freeway underpass; an individual staying in a car, van, bus, truck, RV or other vehicle; or an individual staying in an abandoned building or other structure generally not deemed safe or fit for human occupancy.

PHPP shall work to achieve the following objectives during the term of this MOU:

Objective 1: To provide initial primary care services in the field to up to 135 unduplicated unsheltered street homeless individuals and farmworkers, including family members of farmworkers, who are not accessing existing medical resources or are otherwise in immediate need through at least 270 encounters each year.

> **Outcome Measure a)** At least 75% of unsheltered homeless individuals and farmworkers, including family members of farmworkers, seen each year will have a health assessment for chronic medical conditions and physical examination performed. The physical exam will be indicated by diagnostic code Z00.00 or Z00.01.

Objective 2: To screen unsheltered street homeless individuals and farmworkers, including family members of farmworkers, in the field for depression given its high prevalence in these communities.

> **Outcome Measure a)** At least 75% of unsheltered homeless individuals and farmworkers, including family members of farmworkers, seen each year will have a formal Depression Screening performed as part of their initial health assessment.

Objective 3: To provide more intensive primary care services in the field to unsheltered street homeless individuals and farmworkers, including family members of farmworkers with chronic medical illnesses.

> **Outcome Measure a)** At least 75% of unsheltered homeless individuals and farmworkers, including family members of farmworkers, with an existing diagnosis of Type 1 or Type 2 diabetes mellitus seen each year will have their diabetes addressed during their visit.
>
> **Outcome Measure b)** At least 75% of unsheltered homeless individuals and farmworkers, including family members of farmworkers, seen each year under this MOU with an existing diagnosis of Hypertension will have their Hypertension addressed during their visit.

Objective 4: To provide appropriate referrals to primary care clinical services to unsheltered homeless individuals and farmworkers, including family member of farmworkers, who do not have established primary care providers.

Outcome Measure a) At least 50% of unsheltered homeless individuals and farmworkers, including family members of farmworkers, seen each year under this MOU will be referred to primary care services within San Mateo County Health.

Objective 5: To provide women's health services to female farmworkers, including female family members, who have limited access to women's health services.

Outcome Measure a) At least 20% of female patients seen each year will be provided a cervical cancer screening/Pap test.

Outcome Measure b) As a new service effort, PHPP will count the number of unduplicated women who access to the Women's Health Services pilot. As part of the quarterly report, PHPP will provide a narrative of the services delivered and the Women's Health pilot experience based on a minimum of five (5) chart reviews per quarter. In addition, PHPP will work with the Business Intelligence Group to implement and retrieve data for women's health services, which may include:

1) Pap smears/pelvic exams;
2) STD screenings and treatments;
3) Pregnancy tests and pregnancy option counseling;
4) Women's health acute issues (vaginal/pelvic complaints etc.)
5) Birth Control counseling and administration of selected method

III. Term of Agreement

The term of this MOU shall be from January 1, 2019 through December 31, 2020.

IV. Responsibilities

The HCH/FH Program is responsible for the following under this MOU:

1. Monitor the performance of PHPP to assure it is meeting its requirements.

2. Review, process, and monitor monthly invoices.

3. Review quarterly reports to track progress on goals and objectives.

4. Provide technical assistance to the Mobile Clinic related to program development, data collection, or other HCH/FH Program related issues as needed.

5. If determined by HCH/FH, the MOU may require an amendment upon HCH/FH's review of the MOU expenditures after the second quarter of the MOU period.

PHPP is responsible for the following under this MOU:

1. All demographic information will be obtained from each homeless and farmworker individual receiving enabling services by the Mobile Clinic during the agreement period. This data will be submitted to the HCH/FH Program with the monthly invoice. **This may include homeless and farmworker individuals for whom PHPP is not reimbursed**. PHPP will also assess and report each individual's farmworker status as defined by the Bureau of Primary Health Care (BPHC).

2. A monthly invoice detailing the number of new unduplicated individuals served in the previous month and the total encounters provided to all homeless individuals in this same time period will be submitted to the HCH/FH Program by the 10th of the following month. Invoices shall be sufficiently detailed to allow for tracking an individual to their provided demographic data.

3. Quarterly reports providing an update on progress made on the goals, objectives, and outcome measures under this MOU shall be submitted no later than the 15th of the month following the completion of each calendar quarter throughout the contract.

4. Participate in planning and quality assurance activities related to the HCH/FH Program.

5. Participate in HCH/FH Provider Collaborative Meetings, Quality Improvement Committee meetings, and other workgroups as requested.

6. Participate in community activities that address homeless issues (i.e., Homeless One Day Count, Homeless Project Connect).

7. Provide active involvement in the Bureau of Primary Health Care Performance Review Process.

8. Site visits will occur at a minimum of on an annual basis, to review patient records and program operations, to verify the accuracy of invoicing and to assess the documentation of patient activities/outcome measures. The HCH/FH Program will work with PHPP to try and accommodate

scheduling for routine site visits but may be required to unilaterally schedule site visits. The HCH/FH Program will provide PHPP with a minimum notice of two (2) weeks for routine site visits. If the HCH/FH Program has identified issues, such as, but not limited to:

- Lack of timely reporting, especially repeatedly
- Multiple invoicing errors: billings for duplicates; spreadsheet and invoice don't match; etc.
- Ongoing difficulties in scheduling routine site visits
- Complaints or reports that raise concerning issues; etc.,

The HCH/FH Program will advise PHPP of the issue and provide notice to PHPP of the possibility to perform an unannounced site visit.

9. In response to staff turn-over, the HCH/FH Program will require notice from PHPP (within 10 days) of staff changes involving services provided under this contract, and a plan on how to move forward to resolve the issue. HCH/FH staff shall be permitted to meet with new staff members promptly after they have started to orient them with the contract and program, including contracting and related staff.

V. Amount and Source of Payment

PHPP will be paid $1,850.00 (ONE THOUSAND EIGHT HUNDRED FIFTY DOLLARS) for each unduplicated individual who meets the homeless or farmworker criteria and receives primary health care services, up to a maximum of 135 unduplicated homeless and farmworker individuals per year. The total amount of HCH/FH funding for primary health services paid under this MOU will not exceed $499,500 (FOUR HUNDRED NINETY-NINE THOUSAND FIVE HUNDRED DOLLARS).

January 1, 2019 – December 31, 2019

Budget Overview	Service	Unduplicated Maximum	Payment per Unit
Must be unduplicated	Primary Care and Specialty Care referrals unsheltered homeless and farmworker individuals in the areas where they live and work	135 patients	$1,850/ patient

January 1, 2020 – December 31, 2020

Budget Overview	Service	Unduplicated Maximum	Payment per Unit
Must be unduplicated	Primary Care and Specialty Care referrals unsheltered homeless and farmworker individuals in the field where they live and work	135 patients	$1,850/ patient

SIGNATURES

_____ _____

Jim Beaumont, Director of Health Care for the Homeless/Farmworker Health Program
San Mateo Medical Center

Date

_____ _____

David McGrew
Chief Financial Officer
San Mateo Medical Center

Date

_____ _____

Chester J. Kunnappilly, MD
Chief Executive Officer
San Mateo Medical Center

Date

_____ _____

Anessa Farber, Finance Services Manager
Public Health, Policy and Planning Fiscal Officer

Date

_____ _____

Cassius Lockett, Director of Public Health, Policy and Planning

Date

TAB 4
San Mateo 2018
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

Table of Contents

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.