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County of San Mateo  
Controller's Office

Report on Measure A  
Sales and Use Tax Revenues

For the period July 1, 2015 to  
June 30, 2016



**November 17, 2016**

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## Introduction

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On November 6, 2012, the voters of San Mateo County (County) passed by majority vote Measure A, *The County of San Mateo Sales and Use Tax Ordinance*. Measure A levies a half-cent tax, for a period of 10 years, on the gross receipts of any retailer selling tangible personal property in the incorporated and unincorporated territory of the County. The proceeds are to be used to support general fund services and facilities which include, among others, child abuse protection programs, 911 dispatch services, healthcare services, County parks, fire protection and other safety services, and educational programs and services. Measure A will sunset on March 31, 2023.

The Board approved putting a 20-year extension of the half-cent sales tax on the November 8, 2016 ballot (Measure K). Preliminary election results indicate that Measure K received the majority vote needed to pass. This would extend the tax through March 31, 2043. The certified election results will be completed by December 6, 2016.

In open meetings the County's Board of Supervisors (Board) identified programs and services that can benefit from Measure A Funds. The Board also designated a Measure A Oversight Committee (Committee) as required by the ordinance to ensure the completion of an annual audit of the Measure A sales and use tax revenues generated. Section I of this report fulfills this requirement. In addition to the required performance of an annual audit of Measure A sales and use tax revenues generated, the Committee by-laws ensure the performance of additional agreed-upon procedures related to Measure A.

This report is divided into two sections as follows:

**Section I:** Internal Audit of Measure A Revenues Received By the County of San Mateo for the Period July 1, 2015 to June 30, 2016. Revenues received by the County totaled \$79,888,971.

**Section II:** Agreed Upon Procedures Performed On Measure A Expenditures for the Period July 1, 2015 to June 30, 2016. Expenditures incurred by the County totaled \$44,081,784.

The County Controller's Office Internal Audit Division (Audit Division) performed an audit as required by the ordinance of the Measure A sales and use tax revenues generated. The result of this audit is presented in Section I. Additionally the Audit Division performed certain Agreed Upon Procedures. The results of these procedures are included in Section II.

This report covers the period July 1, 2015 to June 30, 2016. All procedures were performed in accordance with the *International Standards for the Professional Practice of Internal Auditing* established by the Institute of Internal Auditors. This report is intended solely for the information and use by the Committee, the Board, and County management. This report should not be used by anyone other than these specified parties. However, as the County is a government entity, this report is subject to public inspection.

## SECTION I – Internal Audit of Measure A Revenues Received By the County of San Mateo for the Period July 1, 2015 to June 30, 2016

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The Controller’s Audit Division reviewed State Remittance Advice Forms, the County’s financial accounting system records, and the Comprehensive Annual Financial Report (CAFR) audited by the independent certified public accountants to determine if Measure A sales and use tax revenues received have been recorded in a separate fund in a timely and accurate manner.

### Results

No exceptions noted. The Measure A Fund (Fund) was established in the County’s financial accounting system. All Measure A monies transmitted by the State from July 1, 2015 to June 30, 2016 were deposited into the Fund. This Fund was not used for any other purpose. We also reviewed the County’s CAFR audited by the independent certified public accountants and found there were no issues reported that relate to the financial activities of Measure A Funds.

### Summary of Measure A Revenues

Tax Period	Month Received	Amount
May 2015	July 2015	\$5,581,700
June 2015	August 2015	7,442,300
July 2015	September 2015	7,218,283
August 2015	October 2015	5,873,600
September 2015	November 2015	7,831,500
October 2015	December 2015	6,661,280
November 2015	January 2016	6,010,200
December 2015	February 2016	8,013,600
January 2016	March 2016	6,480,198
February 2016	April 2016	5,004,800
March 2016	May 2016	6,673,100
April 2016	June 2016	7,098,410
<b>Total for Fiscal Year 2015-16</b>		<b><u>\$79,888,971</u></b>
<b>Total for Fiscal Year 2014-15</b>		<b><u>\$80,598,111</u></b>
<b>Total for Fiscal Year 2013-14</b>		<b><u>\$75,577,548</u></b>
<b>Total for Fiscal Year 2012-13</b>		<b><u>\$4,397,205</u></b>
<b>Total</b>		<b><u>\$240,461,835</u></b>

## SECTION II – Agreed Upon Procedures Performed On Measure A Expenditures for the Period July 1, 2015 to June 30, 2016

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1. Reviewed Board Resolutions to determine if the amounts to be funded for each initiative by Measure A proceeds have been approved by the Board through the County's budget process.

### **Results**

No exceptions noted. The Board approved each Measure A initiative and funding amount by resolution. Schedule A lists all Board approved initiatives and budgeted amounts.

2. Reviewed internal invoices representing departmental reimbursement requests and payment records to determine if the distributions made from the Measure A Fund to agencies governed by the Board were made after receipt of an invoice.

### **Results**

No exceptions noted. All tested distributions from the Measure A Fund were made after receiving invoices. Amongst the 134 Measure A initiatives, 127 were administered by agencies governed by the Board. Schedule A lists the initiatives and related expenditures that were reimbursed by Measure A monies in fiscal years 2013-14, 2014-15 and 2015-16.

3. Reviewed invoices received from agencies governed by the Board to determine if Measure A monies were used for purposes of the initiative approved by the Board, as evidenced by Department Head and County Manager or their designee's signature.

### **Results**

No exceptions noted. All tested expenditures on the invoices received from agencies governed by the Board are for purposes of the initiative approved by the Board and were approved by the Department Head and County Manager or their designees.

4. Reviewed invoices to determine if the amounts spent were categorized by type of expenditure and then reviewed the County's financial accounting system records to determine if the expenditures and Measure A reimbursements were properly recorded.

### **Results**

No exceptions noted. All tested invoices categorized the amounts spent by type of expenditure and were properly recorded in the County's financial accounting system.

5. Reviewed Board Resolutions and accounting records to determine if distributions of Measure A Funds to agencies governed by the Board did not exceed the Board approved budgeted amounts for each initiative during the fiscal year.

### **Results**

No exceptions noted. All of the distributions of Measure A Funds to agencies governed by the Board did not exceed the Board approved budgeted amounts for each initiative in fiscal year 2015-16.

6. Reviewed invoices, accounting records, and Board Resolutions to determine if distributions made from the Measure A Fund to entities that are not governed by the Board, agree to invoices received from those entities, and have not exceeded the amount legally authorized by the Board.

### **Results**

No exceptions noted. All distributions from the Measure A Fund equaled the invoice amounts submitted, and did not exceed the amount legally authorized by the Board. The seven Measure A initiatives that were administered by entities not governed by the Board are included in Schedule A.

# SCHEDULE A - Summary of Measure A Expenditures

JL Org	Category	Initiative Name	Department	2013-14 Actual	2014-15 Actual	2015-16 Working Budget	2015-16 Actual
CAPDC	1	PSC Regional Operations Center (ROC)	County Manager's Office	\$ -	\$ -	14,926,042	\$ 1,905,717
CAPPF	2	Pescadero Fire Station	County Manager's Office	-	49,588	1,831,799	57,012
FPFER	3	County Fire Engine Replacement Fund	Fire Protection Services	47,324	603,284	4,349,392	1,516,839
HSAHT	4	Human Trafficking and CSEC	Human Services Agency	-	-	155,000	15,976
HSALE	5	Prevention and Early Intervention / CORA Legal Expenses (a)	Human Services Agency	-	-	75,000	75,000
HSARP	6	ReEntry Employment Preparation (REEP)	Human Services Agency	21,350	148,812	222,834	149,226
PROHT	7	Human Trafficking and CSEC	Probation	-	-	75,000	27,897
SHFCC	8	Coastside Response Coordinator	Sheriff's Office	20,114	28,167	64,002	57,186
SHFS	9	School Safety	Sheriff's Office	139,331	456,093	501,052	519,547
CAPSF	10	Skylonda Fire Station Replacement	Capital Projects Fund	-	-	4,075,000	-
STRAF	11	Human Trafficking and CSEC	Sheriff's Office	-	-	210,000	187,442
CACLB	12	California Clubhouse	Behavioral Health and Recovery Services	-	-	-	115,000
FHHVE	13	Home Visit Expansion	Family Health	-	-	946,855	946,855
FHOHC	14	Oral Health Coalition	Family Health	-	-	30,000	30,000
HSAPH	15	Public Health Nurse Program	Human Services Agency	-	-	524,943	144,358
JAILX	16	Mental Health System of Care for Adults / Jail Alternate Program (c)	Behavioral Health and Recovery Services	33,886	338,188	364,200	236,900
NDSSM	17	Seton Medical Center	Non-County	11,300,000	13,250,000	-	-
PESCA	18	Coastside Medical Services	San Mateo Medical Center	23,998	-	596,329	216,559
RESPX	19	Mental Health System of Care for Adults / Respite Program (c)	Behavioral Health and Recovery Services	-	-	1,128,800	304,373
CAPMH	20	Cordilleras Mental Health Facility	Capital Projects Fund	-	-	54,882	-
Blank 1 (f)	21	Unspecified Health Services	Non-County	-	-	10,000,000	-
SMART	22	Mental Health System of Care for Adults / SMART Program (c)	Behavioral Health and Recovery Services	-	-	76,986	76,986
4HYDP	23	4H Youth Development Program	Public Health	-	-	30,000	30,000
CCEPA	24	Prevention and Early Intervention / Community Collaborative East Palo Alto (a)	Behavioral Health and Recovery Services	-	-	113,300	113,300
CMEPA	25	Agreement with One EPA	County Manager's Office	-	-	60,000	-
BOSLG	26a	St James Community Foundation - Math Scholars Program	County Manager's Office	-	-	20,000	10,000
BOSLG	26b	Familias Unidas Program	County Manager's Office	-	-	20,000	-
BOSLG	26c	Peninsula Family Service Agency	County Manager's Office	-	-	18,152	-
CMOLP	27	Live in Peace At Risk Youth / SWAG	County Manager's Office	-	-	350,000	-
COESC	28	COE and Schools Coordination	Behavioral Health and Recovery Services	-	-	159,050	159,050
ECHCT	29	Early Childhood Community Teams	Behavioral Health and Recovery Services	-	-	660,000	660,000
EOBIP	30	Prevention and Early Intervention / Early Onset Bipolar (a)	Behavioral Health and Recovery Services	-	-	408,264	408,265
FAMHX	31	Prevention and Early Intervention / First Aid-MH (a)	Behavioral Health and Recovery Services	-	-	269,607	108,586
HS AFC	32	CASA (Advocates) - Foster Care	Human Services Agency	100,000	100,000	103,000	103,000
HSALM	33	Liahona Motu Foundation - LEMO	Human Services Agency	-	-	50,000	50,000
HSAPA	34	Parenting Education & Training	Human Services Agency	-	-	60,000	49,232
HSAP E	35	Puente Youth Employment	Human Services Agency	-	-	50,000	50,000
HSAP I	36	Prevention and Early Intervention / HSA PEI-At Risk Child (a)	Human Services Agency	1,605,853	4,351,681	2,006,104	1,269,860
HSAST	37	StarVista Daybreak Foster Youth Training	Human Services Agency	-	-	400,000	400,000
HSAYL	38	Youth Leadership Programs	Human Services Agency	-	-	40,000	26,116
HSAYS	39	At-Risk Foster Youth Services	Human Services Agency	-	-	1,000,000	217,158
LIBSR	40	Library Summer Reading Programs	County Library	328,300	206,300	366,000	366,000
NDCUT	41	CUSD Transportation Pilot	County Manager's Office	-	-	25,000	18,750
NDEL	42	Early Learning and Care Trust Fund - Big Lift	County Manager's Office	-	-	12,500,000	1,301,002
PESCM	43	PES Case Management	Behavioral Health and Recovery Services	-	-	269,185	269,185
PPMHX	44	Prevention and Early Intervention / Parenting Project-MH (a)	Behavioral Health and Recovery Services	-	-	141,200	133,826
PRETH	45	Prevention and Early Intervention / Pre to Three (a)	Family Health	-	-	1,254,125	779,141
RESSA	46	Residential Substance Abuse	Behavioral Health and Recovery Services	-	-	386,250	-
ST E P A	47	Supported Training Employee Program	Human Resources	-	-	400,000	184,914
Blank 2 (f)	48	Unspecified Health Services	Non-County	-	-	2,500,000	-
YOPCM	49	Prevention and Early Intervention / Youth Outpatient Case Management (a)	Behavioral Health and Recovery Services	-	-	783,629	604,410
YTRAU	50	Prevention and Early Intervention / Youth Trauma Intervention (a)	Behavioral Health and Recovery Services	-	-	592,250	395,396

## SCHEDULE A - Summary of Measure A Expenditures (continued)

JL Org	Category	Initiative Name	Department	2013-14 Actual	2014-15 Actual	2015-16 Working Budget	2015-16 Actual
DHLHT	51	HEART Local Housing Trust Fund Matching Program	Housing	1,000,000	-	-	-
BOSLG	26d	LifeMoves - First Step for Families (flooring and hot water heaters)	County Manager's Office	-	-	79,000	36,240
BOSLG	26e	Service League - Hope House	County Manager's Office	-	-	55,000	54,995
BOSLG	26f	St. Leo's Apartments	County Manager's Office	-	-	30,000	-
BOSLG	26g	LifeMoves - Veteran's Hoptel, Haven Family House, Redwood Family House	County Manager's Office	-	-	56,925	56,925
DOHAH	52	Affordable Housing 3.0 and 4.0	Housing	-	-	4,000,000	1,200,000
DOHBH	53	BHRS-Provider Property Debt	Housing	-	-	5,000,000	29,641
DOHCG	54	21 Elements CCAG	Housing	-	-	87,500	87,450
DOHHP	55	HIP Shared Housing	Housing	-	-	200,000	76,829
DOHIF	56	Housing Innovation Fund	Housing	-	-	250,000	36,670
DOHSS	57	Staff Support	Housing	-	-	150,000	150,000
EHHHP	58	Augmented Housing Inspection Program	Environmental Health	-	-	153,228	116,616
HOSFL	59	Farm Labor Housing	Housing	-	22,297	977,700	285,027
HSAA1	60	RRHHL Program Auditing Needs	Human Services Agency	-	-	-	55,300
HSAA1	61	CORE Agency Performance Management System / AgreeYa Clarity IT Support (b)	Human Services Agency	163,494	246,962	195,680	71,109
HSABF	62	CORE Agency Performance Management System / BitFocus Clarity Human Services (b)	Human Services Agency	-	-	11,500	107,540
HSAEH	63	CORE Agency Emergency Housing Assistance	Human Services Agency	202,179	407,821	430,000	430,000
HSAEV	64	COH Program Evaluation and Redesign	Human Services Agency	-	-	100,000	97,870
HSAGO	65	Homeless Outreach Teams	Human Services Agency	66,392	150,000	225,000	280,753
HSAS	66	EPA Homeless Shelter Operation Expense	Human Services Agency	673,765	519,696	515,000	515,000
HSAT	67	ITA - Clarity and FRC Database	Human Services Agency	-	-	142,363	42,742
HSIV	68	InnVision - Motel Voucher Program	Human Services Agency	-	309,288	28,712	28,712
HSAL2	69	RRHHL Abode Services	Human Services Agency	-	-	-	318,365
HSAL3	70	RRHHL Focus Strategies	Human Services Agency	-	-	-	34,985
HSAL4	71	RRHHL MVP Diversion	Human Services Agency	-	-	-	4,423
HSAL5	72	RRHHL MVP Bridge Funding	Human Services Agency	-	-	-	614,998
HSAL6	73	RRHHL Inclement Weather	Human Services Agency	-	-	-	16,671
HSAMO	74	Mobile Hygiene Unit	Human Services Agency	-	-	50,000	50,000
HSARS	75	Rotating Church Shelters	Human Services Agency	-	-	40,000	25,000
HSASH	76	Safe Harbor Shelter Bridge	Human Services Agency	-	-	200,000	200,000
MHTLC	77	Mental Health Housing Telecare	Behavioral Health and Recovery Services	-	-	450,000	242,601
DOHLT	78	PCRC Landlord/Tenant Mediation Program	Housing	-	-	80,000	-
DOHJM	79	Middlefield Junction	Housing	-	-	100,000	-
HSAFU	80	Familias Unidas Program	Human Services Agency	-	-	20,000	-
HSAMI	81	HOPE Implementation Plan	Human Services Agency	-	-	2,106,050	-
HSAL1	82	RRHHL Hot Expansion	Human Services Agency	-	-	-	-
HSAL7	83	RRHHL Shelter Needs	Human Services Agency	-	-	-	-
HSALO	84	Housing Locator & Rapid Re-Housing	Human Services Agency	-	-	2,500,000	-
HSAMS	85	RRHHL Medical Services	Human Services Agency	-	-	-	-
HSAOE	86	One EPA-Sponsored Employment Program	Human Services Agency	-	-	30,000	-
HSAYH	87	Transitional Housing for Emancipated Foster Youth	Human Services Agency	-	-	1,000,000	-
ISDPM	88	AgreeYa Clarity & Bitfocus IT Support	Information Services	-	-	-	-
Blank 3 (f)	89	Housing & Minimum Wage Task Force	Office of Sustainability	-	-	250,000	-
PLAHI	90	Affordable Housing Initiative	Planning and Building	-	-	62,683	62,579

## SCHEDULE A - Summary of Measure A Expenditures (continued)

JL Org	Category	Initiative Name	Department	2013-14 Actual	2014-15 Actual	2015-16 Working Budget	2015-16 Actual
CAPPK	91	Parks Department Capital Projects	County Manager's Office	94,262	896,070	3,206,179	424,537
BOSLG	26h	EPA Interpretive Signage	County Manager's Office	-	-	40,000	-
BOSLG	26i	RCD Loan	County Manager's Office	-	-	500,000	36,754
NATRS	92	Parks Department Operations and Maintenance / Natural Resource Management (e)	Parks	-	-	33,667	8,508
NDPKR	93	Park Renovation Projects	County Manager's Office	-	-	200,000	200,000
OOSGS	94	Groundwater Study	Office of Sustainability	-	-	800,000	-
PACHD	95	Pacifica Coastal Headlands	Parks	-	-	80,000	80,000
PEDPT	96	Pedro Point Headlands	Parks	-	-	100,000	71,104
PRKBM	97	Parks Baseline Mapping	Parks	-	-	26,000	-
PRKBR	98	Pescadero Old Haul Road Bridge Repair	Parks	-	-	57,000	1,591
PRKCS	99	Parks Concessions Study	Parks	-	-	188,100	-
PRKMC	100	Coyote Point Marina Concession	Parks	-	-	75,000	7,180
PRKOP	101	Parks Department Operations and Maintenance (e)	Parks	807,069	2,028,540	2,233,140	825,032
PRKOS	102	Parks Organizational Study	Parks	-	-	36,900	36,900
PRKPF	103	Contribution to Parks Foundation	Parks	100,000	-	-	-
PRKPL	104	Parks Playground Improvement	Parks	-	-	586,000	100,760
PRKVS	105	Volunteer Stewardship Corps	Parks	-	-	150,000	7,169
SCACR	106	SCA Youth Corps	Parks	-	-	341,000	283,932
SCAGI	107	SCA GIS Database	Parks	-	-	260,000	103,009
RAVTR	108	MidPen-Ravenswood Bay Trail Connection	Parks	-	-	400,000	-
PRKMP	109	SM County Parks Master Plan	Parks	-	-	300,000	-
WAVTR	110	Wavecrest Trail	Parks	-	-	260,000	121,386
YESSP	111	Youth Exploring Sea Level Rise	County Manager's Office	-	-	-	-
AASDC	112	AAS Dementia Services	Aging and Adult Services	-	-	300,000	263,557
AASED	113	AAS Elder Depend Adult Protect	Aging and Adult Services	-	-	655,595	655,595
AASFL	114	AAS Friendship Line	Aging and Adult Services	-	-	271,313	188,800
AASKC	115	AAS Kinship Caring MH	Aging and Adult Services	-	-	75,000	57,359
AASME	116	AAS Meals Express Program	Aging and Adult Services	-	-	71,313	38,806
AASOM	117	AAS Ombudsman	Aging and Adult Services	-	-	111,632	111,632
DAOEA	118	District Attorney Elder Abuse	District Attorney	-	-	910,718	623,735
EMSFP	119	EMS Falls Prevention	Emergency Medical Services	-	-	38,020	20,636
HSAVS	120	Veterans Services	Human Services Agency	-	228,074	283,381	177,355
CAPBF	121	Buildings and Facilities Infrastructure	County Manager's Office	725,139	1,921,772	9,328,268	3,039,357
BOSLG	26j	Coastside Hope - PCs	County Manager's Office	-	-	3,500	3,398
BOSLG	26k	Puente - PCs	County Manager's Office	-	-	5,000	5,000
BOSLG	26l	Pacifica Resource Center - PCs	County Manager's Office	-	-	5,000	5,000
BOSLG	26m	Contribution to Tanforan Assembly Center Memorial	County Manager's Office	-	-	250,000	250,000
BOSLG	26n	SMC Transportation Authority - Coastside Beach Shuttle Program	County Manager's Office	-	-	35,000	-
BOSLG	26o	Contribution Towards New Brisbane Library	County Manager's Office	-	-	300,000	-
CMOOC	122	Measure A Outreach Coordinator	County Manager's Office	-	-	140,000	113,140
DPWBC	123	Bicycle Coordinator	Office of Sustainability	25,963	30,338	-	-
HSAB1	124	Rosalie Rendu Inc.	Human Services Agency	-	-	-	20,500
HSAFB	125	Second Harvest Food Bank	Human Services Agency	-	-	450,000	450,000
HSAI1	126	Community Legal Aid Services	Human Services Agency	-	-	-	10,000
ISDTI	127	Technology Infrastructure and Open Data	Information Services	466,499	4,696,824	9,311,252	8,885,156
LIBCN	128	Library Capital - Miscellaneous (d)	County Library	-	-	-	217,824
LIBEP	129	Library Capital - East Palo Alto (d)	County Library	-	-	430,000	1,400
LIBPC	130	Library Capital - Pacifica (d)	County Library	1,126,834	78,620	500,000	500,000
LIBSC	131	Library Capital - South San Francisco (d)	County Library	-	-	500,000	500,000
PLNCN	132	Consultant to Planning and Building Fees	Planning and Building	-	-	375,800	-
NDSST	133	SamTrans - Youth, Elderly, and Disabled	County Manager's Office	5,000,000	5,000,000	5,000,000	5,000,000
PLNPI	134	North Fair Oaks General Plan Implementation	County Manager's Office	42,157	327,791	10,531,343	1,016,567
BOSLG	26p	MEASO: Other	County Manager's Office	-	-	4,547,423	-
<b>Total Measure A Funded Initiatives</b>				<b>\$ 24,113,909</b>	<b>\$ 36,396,204</b>	<b>\$ 139,122,117</b>	<b>\$ 44,081,784</b>
<b>Notes</b>							
a In FY 2014-15, Prevention and Early Intervention - At Risk Children Initiative was approved by the Board under one aggregate amount. Initiatives include Emergency Case Management, CORA Legal Expenses, Parenting Project, Expansion of Mental Health Outpatient Services, Expansion of Substance Abuse Treatment, Pre-to-Three, Youth Trauma, MH First Aid, Early Onset Bipolar, Starvista, Youth Outpatient Case, Community Collaborative EPA, and COE & Schools.							
b In FY 2014-15, Core Services Agencies - Performance Management includes AgreeYa Clarity IT Support and BitFocus Clarity Human Services.							
c In FY 2014-15, Mental Health System of Care for Adults Initiative were approved by the Board under one aggregate amount. Projects include Respite, SMART and Jail Alternate.							
d In FY 2014-15, Library Capital Needs was broken out between North Fair Oaks, Daly City, SSF (Non-County) and EPA, HMB, and Pacifica (County JPA). Reimbursements were distributed to the County JPA, and not Non-County.							
e In FY 2014-15, Parks Department Operations and Maintenance originally included the Natural Resource Management Initiative.							
f Appropriated by BOS as contingent budget appropriations - JL Org code has not been assigned.							