

**City of San Bruno
Measure A Funds**

**Report on Compliance with the
*Agreement for Distribution of San Mateo County
Measure A Funds for Local Transportation Purposes***

For the Year Ended June 30, 2021

INDEPENDENT AUDITOR'S REPORT ON MANAGEMENT'S ASSERTION

Honorable Mayor and Members of City Council of the
City of San Bruno, California

We have examined management's assertion, included in accompanying Management's Report on Compliance with the Agreement for Distribution of San Mateo County Measure A Funds for Local Transportation Purposes (the Agreement) between the City of San Bruno and the San Mateo County Transportation Authority dated March 10, 2009, that the City complied with the requirements of the Agreement during the year ended June 30, 2021. Management is responsible for that assertion. Our responsibility is to express an opinion on management's assertion about the City's compliance based upon our examination.

Our examination was conducted in accordance with the attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion that the City complied with the requirements of the Agreement is fairly stated, in all material respects. The nature, timing and extent of procedures selected depend on our judgment, including an assessment of the risks of material misstatement of management's assertion, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion. Our examination does not provide legal determination of the City's compliance with specified requirements.

In our opinion, management's assertion that the City complied with the requirements of the Agreement for the year ended June 30, 2021 is fairly stated, in all material respects.

This communication is intended solely for the information and use of management and the City Council and is not intended to be and should not be used by anyone other than these specific parties; however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.

A handwritten signature in black ink that reads 'Maze + Associates'.

Pleasant Hill, California
December 15, 2021

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CITY OF SAN BRUNO
SCHEDULE OF MEASURE A FUNDS
BALANCE SHEET
JUNE 30, 2021

	Measure A Transportation Tax Fund
ASSETS:	
Cash and investments	<u>\$1,106,230</u>
Total assets	<u><u>\$1,106,230</u></u>
FUND BALANCES:	
Restricted	<u>\$1,106,230</u>
Total fund balances	<u>1,106,230</u>
Total liabilities and fund balances	<u><u>\$1,106,230</u></u>

CITY OF SAN BRUNO
SCHEDULE OF MEASURE A FUNDS
SCHEDULE OF REVENUES, EXPENDITURES
AND CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2021

	Measure A Transportation Tax Fund
REVENUES:	
Measure A Sales Tax	\$997,205
Investment Income	5,835
Total revenues	<u>1,003,040</u>
REVENUES OVER (UNDER)	
EXPENDITURES	<u>1,003,040</u>
OTHER FINANCING SOURCES (USES):	
Transfers in to return funding for completed street improvement capital projects	793,420
Transfers out for Street Improvement Capital Projects:	
Streetlight Pole Replacement Program	(209,875)
Scott Street Grade Separation	(85,830)
I-380 Congestion Improvement	(17,500)
Downtown Parking Lot Condition Evaluation	(98,459)
Traffic Safety and Parking Committee Studies	(50,000)
2019-20 Slurry Seal	(342,205)
2019-20 Sidewalk Repair Project	(82,765)
2020-21 Street Rehabilitation Project	(615,000)
Huntington/San Antonio Bicycle Corridor	(100,000)
Huntington Avenue Bicycle & Pedestrian Improvements	(60,000)
Transit Corridor Pedestrian Connection Improvement - ECR/Angus Avenue	(65,993)
Accessible Pedestrian Ramps	(142,420)
Safe Routes to School Plan	(32,251)
Huntington/San Antonio Street Rehabilitation	(85,000)
Pedestrian Safety & Traffic Calming Program	(1,109,758)
Transfers out for General Fund Projects:	
Emergency Traffic Signal Pole Replacement	<u>(79,325)</u>
Total other financing sources (uses)	<u>(2,382,961)</u>
Net change in fund balances	(1,379,921)
FUND BALANCES:	
Beginning of year	<u>2,486,151</u>
End of year	<u><u>\$ 1,106,230</u></u>

CITY OF SAN BRUNO

NOTES TO THE BASIC FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2021

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of the City of San Bruno's Measure A Fund conform to accounting principles generally accepted in the United States of America as prescribed by the Governmental Accounting Standards Board (GASB) and the American Institute of Certified Public Accountants.

Scope of Presentation

The accompanying schedule presents the Balance Sheet and Schedule of Revenues, Expenditures and Changes in Fund Balance of the Measure A Fund of the City of San Bruno that represent funds received according to the agreement between the City of San Bruno and San Mateo County Transportation Authority for Local Transportation Purposes dated March 10, 2009.

Basis of Accounting

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of measurement made, regardless of the measurement focus applied.

The Schedule of Revenues, Expenditures and Change in Fund Balance of the Measure A Fund is accounted for using the flow of current financial resources measurement focus and the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized in the accounting period in which they become both measurable and available to finance expenditures of the current fiscal period. Expenditures are recognized in the accounting period in which the liability is incurred.



December 15, 2021

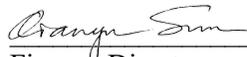
San Mateo County Transportation Authority
120 San Carlos Avenue
San Carlos, California 94070

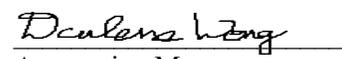
Management's Report on Compliance with the Agreement for Distribution of San Mateo County Measure A Funds for Local Transportation Purpose

The City of San Bruno is responsible for complying with the Agreement for Distribution of San Mateo County Measure A Funds for Local Transportation Purposes (the Agreement) between the City and the San Mateo County Transportation Authority entered into on March 10, 2009. The Agreement states that in return for receiving an annual allocation of a specified portion of the retail transactions and use tax approved by Measure A – San Mateo County Transportation Expenditure Plan (the Measure), the City agrees that funds, “shall not be used to replace funds previously provided by property tax or other local revenues for public transportation purposes, and that City will limit the use of funds provided pursuant to this Agreement to the improvement and maintenance of local transportation, including streets and road improvements.”

With respect to compliance with the Agreement, management attests to the following for the year ended June 30, 2021:

- Management is responsible for establishing and maintaining an effective internal control structure with respect to compliance with the Agreement;
- Management is responsible for complying with the Agreement;
- Management has evaluated the City's compliance with the requirements of the Agreement;
- All transactions, as summarized in the preceding Balance Sheet and Statement of Revenues, Expenditures and Changes in Fund Balance for the Year Ended June 30, 2021, are in compliance with the Agreement.


Finance Director


Accounting Manager