

**City of San Bruno
Measure W Funds**

**Report on Compliance with the
*Agreement for Distribution of San Mateo County
Measure W Funds for
Local Transportation Purposes in Accordance
with the San Mateo County Congestion Relief Plan***

For the Year Ended June 30, 2021

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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 W Funds for Local Transportation Purposes in Accordance with the San Mateo County Congestion Relief Plan (the Agreement)* between the City of San Bruno and the San Mateo County Transportation Authority dated September 24, 2019, 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 report 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 those specified 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' in a cursive, slightly slanted script.

Pleasant Hill, California
December 15, 2021

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

| | Measure W Transportation Tax Fund |
|-------------------------------|---|
| ASSETS: | |
| Cash and investments | \$417,242 |
| Taxes receivables | 95,599 |
| Total assets | \$512,841 |
| | |
| FUND BALANCES: | |
| Restricted for transportation | \$512,841 |
| Total fund balances | \$512,841 |

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

| | Measure W Transportation Tax Fund |
|---------------------------------------|---|
| | |
| REVENUES: | |
| Measure W Sales Tax | \$466,674 |
| Investment Income | 2,896 |
| Total revenues | 469,570 |
| | |
| TRANSFERS OUT: | |
| Capital Improvements Projects: | |
| 2020-21 Street Rehabilitation Project | 400,000 |
| Total transfers out | 400,000 |
| | |
| Net Change in Fund Balance | 69,570 |
| | |
| FUND BALANCES: | |
| Beginning of year | 443,271 |
| End of year | \$512,841 |

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December 15, 2021

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

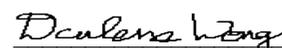
Management's Report on Compliance with the Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes in accordance with the San Mateo County Congestion Relief Plan

The City of San Bruno is responsible for complying with the Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes in Accordance with the San Mateo County Congestion Relief Plan (the Agreement) between the City and the San Mateo County Transportation Authority entered into on September 24, 2019. 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 W – San Mateo County Transportation Expenditure Plan (the Measure), the City agrees that funds shall not be used to replace funds previously provided for public transportation investments, and that City will limit the use of funds provided pursuant to this Agreement to invest in major arterial and local roadway improvements in key congested areas throughout the County, focusing on improving safety, reducing congestion, and supporting all modes of travel on the County's roadway system.

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 Schedule 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