

# City of San Bruno

Measure W Fund  
San Bruno, California

*Independent Accountant's Report on  
Management's Assertion*

*For the year ended June 30, 2022*

**City of San Bruno**  
**Measure W Transportation Tax Fund**  
**For the year ended June 30, 2022**

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## INDEPENDENT ACCOUNTANT'S REPORT

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

We have examined management's assertion that the accompanying receipts and disbursements are in compliance with the *Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes* (Agreement) between the City of San Bruno (City) and the San Mateo County Transportation Authority entered into on September 24, 2019, and that the City complied with the requirements of the Agreement during the year ended June 30, 2022. Management is responsible for its assertion. Our responsibility is to express an opinion on management's assertion based on our examination.

Our examination was conducted in accordance with attestation standards established by the AICPA. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether management's assertion is fairly stated, in all material respects. An examination involves performing procedures to obtain evidence about management's assertion. The nature, timing, and extent of the 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.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

In our opinion, management's assertion that the accompanying receipts and disbursements are in compliance with the Agreement between the City and the San Mateo County Transportation Authority entered into on September 24, 2019, and that the City complied with the requirements of the Agreement during the year ended June 30, 2022, is fairly stated, in all material respects.

A handwritten signature in black ink that reads 'Badawi &amp; Associates' in a cursive script.

Badawi & Associates, CPAs  
Berkeley, California  
May 17, 2023

**City of San Bruno**  
**Measure W Transportation Tax Fund**  
**Schedule of Receipts and Disbursements**  
**For the year ended June 30, 2022**

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Receipts:

Sales and Use Taxes	\$ 563,437
Interest Income (loss)	5,500
Total Receipts	<u>568,937</u>

Disbursements:

Transfer out to Streets Fund:

Pavement management program - 22-23 street rehabilitation	<u>200,000</u>
Total disbursements	<u>200,000</u>

Receipts over (under) disbursement \$ 368,937



CITY OF SAN BRUNO  
CITY MANAGER'S OFFICE

Alex D. McIntyre  
Interim City Manager

May 17, 2023

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

**Re: Management's Report on Compliance with the Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes**

The City of San Bruno (City) is responsible for complying with the *Agreement for Distribution of San Mateo County Measure W Funds for Local Transportation Purposes* (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 transaction and use tax approved by *San Mateo County Congestion Relief Plan*, the City, in use of these 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, 2022:

- Management is responsible for establishing and maintaining an effective internal control with respect to compliance with the Agreement.
- Management is responsible for complying with the Agreement.
- Management has evaluated the City's compliance with requirements of the Agreement; and
- All Transactions, as summarized in the attached Schedule of Receipts and Disbursements for the fiscal year ended June 30, 2022, are in compliance with the Agreement.

DocuSigned by:  
*Alex McIntyre* 5/17/2023  
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Alex McIntyre  
Interim City Manager

DocuSigned by:  
*Bobby Magee* 5/17/2023  
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Bobby Magee  
Interim Finance Director