

City of San Bruno

Measure A Fund
San Bruno, California

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

For the year ended June 30, 2022

City of San Bruno
Measure A 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 A Funds for Local Transportation Purposes in accordance with the 2004 Measure A* between the City of San Bruno (City) and the San Mateo County Transportation Authority entered into on March 10, 2009, 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 March 10, 2009, 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.

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

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

Receipts:

Sales and Use Taxes	\$ 1,357,780
Interest Income (loss)	13,610
Transfers in to return funding for completed street improvement projects	265,095
Total Receipts	<u>1,636,485</u>

Disbursements:

Transfers out to Streets Fund for:

Accessible Curb Ramps	100,000
Huntington Ave Bike & Pedestrian Improvements	510,000
Pedestrian/Traffic Calming TSPC Studies	150,000
Local Road Safety Plan Pedestrian & Traffic Calming	10,000
Pedestrian Safety & Traffic Calming - Oak/Crystal	225,000
Scott Street Grade Separation	250,000
FY2019-20 Sidewalk Repair	225,000
San Bruno Bicycle Route Installation	368,240
Total disbursements	<u>1,838,240</u>
Receipts over (under) disbursement	<u><u>\$ (201,755)</u></u>



CITY OF SAN BRUNO

Alex D. McIntyre
Interim City Manager

CITY MANAGER'S OFFICE

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

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 Direct