

**City of Burlingame
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, 2023

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INDEPENDENT AUDITOR'S REPORT ON MANAGEMENT'S ASSERTION

Honorable Mayor and Members of City Council of the
City of Burlingame, California

We have examined management of the City of Burlingame'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 and the San Mateo County Transportation Authority dated September 19, 2014 that the City of Burlingame complied with the requirements of the Agreement during the year ended June 30, 2023. 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. An examination involves performing procedures to obtain evidence about management's assertion. 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.

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 City complied with the requirements of the Agreement for the year ended June 30, 2023 is fairly stated, in all material respects.

This report is intended solely for the information and use of management and the City Council and the San Mateo Transportation Authority 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". The signature is written in a cursive, flowing style.

Pleasant Hill, California
November 29, 2023

CITY OF BURLINGAME
MEASURE A SPECIAL REVENUE FUND
BALANCE SHEET
JUNE 30, 2023

Assets		
Cash and investments	\$	1,863,636
Accounts receivable, net		<u>76,856</u>
 Total assets	 \$	 <u><u>1,940,492</u></u>
 Fund balance		
Restricted for Measure A activities	\$	<u><u>1,940,492</u></u>

CITY OF BURLINGAME
 MEASURE A SPECIAL REVENUE FUND
 STATEMENT OF REVENUES, EXPENDITURES
 AND CHANGE IN FUND BALANCE
 FOR THE YEAR ENDED JUNE 30, 2023

Revenues:	
Transaction and use tax - Measure A	\$ 1,013,867
Investment earning	21,025
	1,034,892
Other Financing Sources (Uses):	
Transfers to Capital Projects Fund	
Bike Blvd Impl. Feasibility Study	(300,000)
MTC Quick Strike Pedestrian Safety	(80,000)
Old Bayshore Highway Streetscape	(150,000)
Murchison, Trousdale & Davis Bike Lane Project	(150,000)
	(680,000)
Net Change in Fund Balance	354,892
Beginning fund balance	1,585,600
Ending fund balance	\$ 1,940,492



CITY OF BURLINGAME

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November 29, 2023

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 Burlingame 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 September 19, 2014. 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, 2023:

- 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, 2023, are in compliance with the Agreement.

Lisa K. Goldman

City Manager

Helen Yu-Scott

Finance Director