

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
CITY OF BURLINGAME –
MEASURE I FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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**INDEPENDENT ACCOUNTANT’S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
CITY OF BURLINGAME – MEASURE I FUND
FOR THE FISCAL YEAR ENDED JUNE 30, 2023**

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

We have performed the procedures enumerated below to evaluate the overall adequacy of compliance with the City’s Ordinance for Measure I Transactions and Use Tax (Measure I) for the year ended June 30, 2023. The City of Burlingame management is responsible for compliance with the City’s Ordinances for Measure I.

The City’s management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to evaluate the overall adequacy of compliance with Measure I. This report may not be used for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures and associated findings are as follows:

1. **Procedures:** We reviewed Ordinance No. 1944 adopted by the City council on July 3rd, 2017: AN ORDINANCE OF THE CITY OF BURLINGAME TO ENACT A ONE-QUARTER CENT RATE TRANSACTIONS AND USE TAX TO BE ADMINISTERED BY THE STATE BOARD OF EQUALIZATION” to obtain an understanding of how the Measure I tax is calculated and reported.

Finding and recommendation: None noted.

2. **Procedures:** We obtained a schedule of Measure I revenues and expenditures for the fiscal year and agreed totals reported on the schedule by the City’s trial balance.

Finding and recommendation: None noted.

3. **Procedures:** We compared and agreed the Measure I revenues reported by the City to State Controller’s Office revenue confirmation as of June 30, 2023.

Finding and recommendation: None noted.

4. **Procedures:** We tested expenditures charged against the Measure I revenues and verified that expenditures were for allowable purposes and in accordance with the budget.

Finding and recommendation: No exception noted based on the expenditures testing performed for fiscal year 2023.

5. **Procedures:** We reviewed the basic financial statements for the fiscal year 2023 for Measure I fund, including the Balance Sheet and the Statement of Revenues, Expenditures, and Changes in Fund Balances.

Finding and recommendation: The statements are attached to this report.

6. **Procedures:** We reported findings, if any, regarding compliance with City's Ordinance as a result of the agreed upon procedures performed.

Finding and recommendation: No findings were noted for fiscal year 2023

We were engaged by the City to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountant. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on the administration of the Measure I Fund as of June 30, 2023. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

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.

Maze + Associates

Pleasant Hill, California
October 31, 2023

CITY OF BURLINGAME
MEASURE I FUND
BALANCE SHEET
JUNE 30, 2023

Assets:	
Cash	\$1,301,940
Due from the State of California	<u>574,023</u>
Total Assets	<u><u>\$1,875,963</u></u>
Liabilities:	
Accrued payroll	5,734
Fund Balance:	
Committed for special purposes	<u>1,870,229</u>
Total Liabilities and Fund Balance	<u><u>\$1,875,963</u></u>

STATEMENT OF REVENUES,
EXPENDITURES AND CHANGE IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 2023

Revenues:	
Measure I Transactions and Use Tax	<u>\$3,122,921</u>
Total Revenues	<u>3,122,921</u>
Expenditures:	
Salaries and benefits (Note 1)	196,415
Contractual services	<u>1,200</u>
Total Expenditures	<u>197,615</u>
Revenues over (under) expenditures	2,925,306
Transfer out to other Burlingame funds:	
To Debt Service Fund (Note 2)	(1,000,000)
To Streets Capital Project Fund	<u>(2,000,000)</u>
Total Transfers out	<u>(3,000,000)</u>
Net Change in Fund Balance	(74,694)
Fund Balance - July 1, 2022	<u>1,944,923</u>
Fund Balance - June 30, 2023	<u><u>\$1,870,229</u></u>

Notes:

- 1) Salaries and Benefits for one police officer as part of the police patrols and crime prevention programs
- 2) Debt Service Fund to pay for the 2019 Lease Revenue Bond, which was used to fund the Community Center Project

CITY OF BURLINGAME
 MEASURE I FUND
 STATEMENT OF ACCUMULATED REVENUES, EXPENDITURES AND TRANSFERS, AND FUND BALANCE
 FISCAL YEAR ENDED JUNE 30, 2023

	2018	2019	2020	2021	2022	2023	Accumulated Total
Revenues	<u>\$ 474,277</u>	<u>\$ 2,514,348</u>	<u>\$ 2,285,175</u>	<u>\$ 2,536,141</u>	<u>\$ 2,993,313</u>	<u>\$ 3,122,921</u>	<u>\$ 13,926,175</u>
Expenditures and Transfers:							
Police Officer		120,979	162,802	180,961	197,025	196,415	858,182
Administration (Note 1)		18,564	1,200	600	1,200	1,200	22,764
Debt Service: Community Center		1,000,000	1,000,000	0	1,000,000	1,000,000	4,000,000
Streets/Sidewalks Improvements		<u>575,000</u>	<u>1,200,000</u>	<u>1,600,000</u>	<u>1,800,000</u>	<u>2,000,000</u>	<u>7,175,000</u>
Total Expenditures and Transfers	<u>0</u>	<u>1,714,543</u>	<u>2,364,002</u>	<u>1,781,561</u>	<u>2,998,225</u>	<u>3,197,615</u>	<u>12,055,946</u>
Fund Balance	<u>\$ 474,277</u>	<u>\$ 1,274,082</u>	<u>\$ 1,195,255</u>	<u>\$ 1,949,835</u>	<u>\$ 1,944,923</u>	<u>\$ 1,870,229</u>	<u>\$ 1,870,229</u>

Note 1) The cost for preparing the Independent Accountant's Report is not included in the Measure I expenditures categories and will be included in the future reporting.