INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED UPON PROCEDURES FOR CITY OF SAN PABLO MEASURE S (FORMERLY KNOWN AS MEASURE Q) COLLECTION, MANAGEMENT AND EXPENDITURES FOR THE YEAR ENDED JUNE 30, 2024

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Honorable Mayor and Members
of the City Council
City of San Pablo, California

We have performed the procedures enumerated below, the collection, management, and expenditures of Measure S (formerly known as Measure Q) revenues for the year ended June 30, 2024. The City's management is responsible for the collection, management, and expenditures of Measure S revenues.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose for Measure S collections, management, and expenditures. This report may not be suitable 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. We obtained Ordinance 2012-005 imposing the Measure Q transaction and use tax and noted that the tax "is a general tax whose proceeds shall be deposited in the City's General Fund and expended for any lawful purposes of the City." We also obtained Ordinance No. 2020-009 and Resolution No. 2020-093 imposing the continuation of the Measure Q transaction and use tax that sunset on September 30, 2022 and noted that the tax "is a general tax that can be used for any legitimate governmental purpose".

2. We obtained a confirmation of Measure Q Sales Tax Add-On remittances of $10,881 for the fiscal year from the State Controller's Office and reconciled it to the revenues recorded in the City's general ledger Measure Q account (100-0000-31303) of $7,705. We also obtained a report from the California Department of Tax and Fee Administration website of Measure S Sales Tax Add-On remittances of $2,058,093 for the fiscal year from the State Controller's Office and reconciled it to the revenues recorded in the City's general ledger Measure S account (100-0000-31304) of $2,041,148.

3. We obtained Resolution No. 2013-025 that established the Citizens' Oversight Committee. Per inquiry of City staff, the five member Citizens' Oversight Committee was established in February 2013. We also obtained Resolution Nos. 2019-105, 2020-087 and 2020-088, which were adopted to fill vacancies on the Committee.

   The Committee met once during the fiscal year, on May 25, 2024, and discussed the following:

   I. Appointment of Chair and Vice Chair,
   II. Presentation of Informational Report to Independent Citizens Oversight Committee regarding Measure Q 2022/23 Annual Report, and
   III. Approval and Execution of 2022/23 Compliance Statements for Measure Q for period ending June 30, 2023.

Accountancy Corporation
3478 Buskirk Avenue, Suite 217
Pleasant Hill, CA 94523

T 925.228.2800
E maze@mazeassociates.com
W mazeassociates.com

4. We inquired of City management whether there were any City Council directives adopted during the fiscal year affecting Measure S (formerly known as Measure Q) revenues. We noted the City Council directed $400,000 be granted to the San Pablo Economic Development Corporation.

5. We obtained the general ledger detail of expenditures applied to the Measure S and Measure Q funding for the year ended June 30, 2024 from the City's Finance staff.

6. Below is a summary of the expenditures of the Measure S and Measure Q funds obtained in procedure #5 by type and purpose:

I. Payroll (salary and benefits by employee position):	
Community Services Coordinator I	$94,008
Community Services Coordinator II	66,778
Community Services Manager	192,355
Police Officer	223,323
Police Sergeant (Gang Unit)	332,339
Program Assistant	8,890
II. Professional Services	307,623
III. Grant to the San Pablo Economic Development Corporation	400,000
IV. Other	11,729
Total Measure S Expenditures	$1,637,045

7. We obtained the supporting documentation or City staff's explanation for cumulative charges by employee in category #6 I. above that exceeded $5,000 and for individual transactions in categories #6 II. through IV. above that exceeded $5,000 as follows:

I. **Payroll**:

i. *Community Services Coordinator I/II* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2023 to June 30, 2024. Per City staff, the position has been assigned to the Youth, Schools & Community Partnerships Division.

ii. *Community Services Manager* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2023 to June 30, 2024. Per City staff, the position is responsible for overseeing the Full-Service Community Schools Program.

iii. *Police Sergeant (Gang Unit)* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2023 to June 30, 2024. Per City staff, this Sergeant position has been assigned to the Gang Unit in Priority Oriented Policing (POP).

iv. *Police Officer* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2023 to June 30, 2024. Per City staff, this Officer position has been assigned to the Gang Unit in Priority Oriented Policing (POP).

v. *Program Assistant* – The amount of payroll and benefits charged for this position was based on 100% of actual salaries and benefits paid during the pay periods from July 1, 2023 to June 30, 2024. Per City staff, the position has been assigned to the Youth, Schools & Community Partnerships Division.

II. Professional Services:

i. Check #’s 147419, 146746, 147805, 146934, 147878, and 147220 totaling $677,871, to Bay Area Community Resources, are for the period July 2023 through June 2024. Of this amount, $174,300 was charged to Measure S. The costs were to help subsidize Beacon Community School Directors at four San Pablo schools, who are responsible for the coordination of programs and services, as well as non-personnel expenses for the San Pablo Beacon Community School Initiative and the Health and Wellness Program from July 1, 2023 to June 30, 2024.

ii. Check #’s 146825, 146075, and 148064 totaling $75,000, to Fresh Approach are for the period of July 2023 through June 2024. Of this amount, $75,000 was charged to Measure S. The costs were to help subsidize the Insecure Youth and Adults with Healthy Food and Nutrition Resources Program from July 1, 2023 through June 30, 2024.

iii. Check # 147897 and 146011 totaling $40,000, to Growing Together – Bay Area Inc., is for the period of July 2023 through June 2024. The costs were to help subsidize the Obesity Prevention Garden/Nutrition Education Program from July 1, 2023 through June 30, 2024.

iv. Check # 146762, 147012, and 148060 totaling $17,000, to Desarrollo Familiar Inc., is for the period of July 2023 through June 2024. The costs were to help provide services and equipment for the Team for Youth Program from July 1, 2023 through June 30, 2024.

III. Economic Development Corporation Grant:

i. Check #145318 totaling $400,000, to the San Pablo Economic Development Corporation is for the period of July 2023 through June 2024. The funds were used for San Pablo residents and businesses to provide job training and vital employment support services, such as on-the-job training, career education, certification and training, job placement, childcare subsidy, food security, and also to support small businesses retain and create jobs, as well as market their services.

IV. Other:

i. Check #’s 145623, 147834, 147186, and 146966 totaling $11,729, to Public Profit is for the period of July 2023 through June 2024. The costs were for the fiscal year 2024 Measure S report and community schools evaluation.

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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 Accountants. 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 Measure S (formerly known as Measure Q) collections, management, and expenditures as of June 30, 2024. 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.

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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
December 5, 2024