

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR  
MEASURE Q  
COLLECTION, MANAGEMENT AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2016**

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FOR THE YEAR ENDED JUNE 30, 2016**

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

We have performed the procedures described below, which were agreed to by the City of Pablo solely to assist you with respect to the collection, management and expenditure of Measure Q revenues for the year ended June 30, 2016. This engagement is solely to assist the City in complying with the requirements of Section 3.25.140 of Ordinance 2012-005. Management is responsible for the collection, management and expenditure of Measure Q revenues. This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of the City. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

The procedures and 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."
2. We obtained a confirmation of Measure Q Sales Tax Add-On remittances of \$1,495,136 for the fiscal year from the State Controller's Office and reconciled it to the revenues recorded in the general ledger Measure Q account (100-0000-31303) of \$1,512,936. The difference was due to a prior year accrual of the June 2015 remittance in the amount of \$215,100 that was included on the State Controller's Office confirmation, net of the current year the accrual of the June 2016 remittance for \$232,900, which was accrued in the general ledger, but not included on the State Controller's Office confirmation due to timing.
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. The Committee met once during the fiscal year (June 8, 2016) for a presentation by staff to review fiscal year 2015 expenditures of Measure Q funds, activities and effectiveness of Measure Q programs, and to receive the fiscal year 2015 Measure Q Annual Report.
4. We inquired of City management whether there were any City Council directives adopted during the fiscal year affecting Measure Q revenues and were informed there were none.
5. We obtained the general ledger detail of expenditures applied to the Measure Q funding (Task Mea-Q13) for the year ended June 30, 2016.

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

a. Payroll (salary and benefits by employee position):	
Youth Srvcs Program Coordinator	\$82,322
Program Assistant	121,169
Police Officer	20,409
School Resource Officer	15,520
Police Cadet	2,691
Police Cadet	13,756
Police Cadet	5,791
Recreation Coordinator	41,483
Police Officer	143,549
Recreation Coordinator	105,451
b. Professional Services	265,368
c. Capital Outlay	196,573
d. Economic Development Corporation Funding	350,000
e. Other	<u>48</u>
Total Measure Q Expenditures	<u>\$1,364,130</u>

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

a. Payroll:

- i. Youth Services Program Coordinator – The amount of payroll and benefits charged for this position was based on actual hours worked during the pay periods ended July 17, 2015 to June 30, 2016. Per City staff, the position has been assigned by management to Measure Q.
- ii. Program Assistant – The amount of payroll and benefits charged for this position was based on actual hours worked during the pay periods ended October 19, 2015 to June 30, 2016. Per City staff, the position has been assigned by management to Measure Q.
- iii. School Resource Officer - The amount of payroll and benefits charged for this position was based on actual hours worked during the pay periods ended July 17, 2015 to August 4, 2015. Per City staff, the position has been assigned by management to Measure Q.
- iv. Police Cadets - The amount of payroll and benefits charged for these three positions were based on actual hours worked during the pay periods ended July 17, 2015 to June 30, 2016. Per City staff, the positions have been assigned by management to Measure Q.
- v. Recreation Coordinators - The amount of payroll and benefits charged for this position was based on actual hours worked during the pay periods ended July 17, 2015 to June 30, 2016. Per City staff, the position has been assigned by management to Measure Q.

- vi. Police Officers - Gang Unit Officer - The amount of payroll and benefits charged for this position was based on actual hours worked during the pay periods ended July 17, 2015 to June 30, 2016. Per City staff, the position has been assigned by management to Measure Q.

b. Professional Services:

- i. Check #'s 116156, 116925, 117230, 117565 and 117847 totaling \$94,533, to Bay Area Community Resources, are payments to match grants from West Contra Costa Unified School District for August 2015 through June 2016. Per City staff, the costs were charged to Measure Q to provide two full-time Community School Coordinators, who are responsible for the coordination of programs and services to support the whole child. Coordinators were placed at Helms Middle School and Dover Elementary School.
- ii. Check #'s 17032, 117033 and 117855 totaling \$78,770, to Desarollo Familiar is payment for Project Well Being and Youth Matters. Per City staff, the costs were charged to Measure Q to provide trauma-informed mental health services and culturally-relevant newcomer groups to support recent immigrants at Helms Middle School.
- iii. Check # 117592 in the amount of \$16,642, to Public Profit, is payment for evaluation of youth programs. Per City staff, the costs were charged to Measure Q to provide evaluation services for the Measure Q program and provide a report on the program.

c. Capital Outlay:

- i. Check #'s 114509, 115212, 115796 and 116461 totaling \$191,743, to Odin Surveillance Systems were payments for purchase, installation and maintenance of security cameras at Davis Park and along the Wild Cat Creek Trail as a crime reduction measure.

d. Economic Development Corporation Funding:

- i. Check #114703 in the amount of \$350,000 to San Pablo Economic Development Corporation is funding to the Corporation approved by the September 8, 2015 City Council Resolution #2015-0139 for programs related to public safety (including gang prevention), job creation and job training for local residents (including the disenfranchised), youth services, and all other general city services vital to the preservation of public health, safety and welfare.

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We were not engaged to, and did not, conduct an audit, the objective of which would be the expression of an opinion on the specified elements, accounts, or internal controls. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the City and is not intended to be and should not be used by anyone other than those specified parties.

*Maze & Associates*

Pleasant Hill, California  
December 19, 2016