

**INDEPENDENT ACCOUNTANT'S REPORT ON  
APPLYING AGREED UPON PROCEDURES FOR  
MEASURE Q  
COLLECTION, MANAGEMENT AND EXPENDITURES  
FOR THE YEAR ENDED JUNE 30, 2015**

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FOR THE YEAR ENDED JUNE 30, 2015**

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 San Pablo solely to assist you with respect to the collection, management and expenditure of Measure Q revenues for the year ended June 30, 2015. 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 \$1,405,735 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 \$1,535,635. The difference of \$129,900 was due to a prior year accrual of the June 2014 remittance in the amount of \$85,200 that was included on the State Controller's Office confirmation, net of the current year the accrual of the June 2015 remittance for \$215,100, 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 (April 23, 2015) for a presentation by staff to review fiscal year 2014 expenditures of Measure Q funds, activities and effectiveness of Measure Q programs, and to receive the fiscal year 2014 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, 2015.
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 Services Program Coordinator	\$75,328
Police Officer - Gang Unit Officer	168,585
School Resource Officer	167,312
Youth Services Part Time Program Assistant	11,562
Police Cadet	6,904
Police Cadet	6,930
Police Cadet	7,010
b. Sponsorships	182,996
c. Professional Services	16,672
d. Capital Outlay	-
e. Economic Development Corporation Funding	350,000
f. Other	24
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Total Measure Q Expenditures	<u>\$993,323</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 f. 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 2, 2014 to June 30, 2015. Per City staff, the position has been “assigned” by management to the Measure Q funding.
- ii. Police Officer - 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 14, 2014 to June 30, 2015. Per City staff, the position has been “assigned” by management to the Measure Q funding.
- 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 14, 2014 to June 30, 2015. Per City staff, the position has been “assigned” by management to the Measure Q funding.
- iv. Youth Services Part-Time Program Assistant - The amount of payroll and benefits charged for this position was based on actual hours worked during the pay periods ended December 18, 2014 to June 30, 2015. Per City staff, the position has been “assigned” by management to the Measure Q funding.
- v. Police Cadets - The amount of payroll and benefits charged for these three positions were based on actual hours worked during the pay periods ended April 30, 2015 to June 30, 2015. Per City staff, the positions have been “assigned” by management to the Measure Q funding.

b. Sponsorship:

- i. Check #'s 113481 and 113998 in the amounts of \$9,845 and \$18,140, respectively, to Contra Costa County Office of Education are payments for various services performed for the "Safe and Healthy Futures for Teens" Program during the months of April, May and June 2015. Per City staff, the costs were charged to the Measure Q funding to provide presentations to eighth graders at Helms Middle School to inform them of career pathway opportunities and to engage parents in a parenting program to provide support and increase knowledge of education and career opportunities, as well as increase parenting skills. San Pablo teens aged 16-21 received case management services focused on high-school completion and transition to post-secondary school and career.
- ii. Check #'s 111719 and 113725 in the amounts of \$5,678 and \$5,636, respectively, to Bay Area Community Resources is payment for the San Pablo Project Restore during October 2014 and May 2015. Per City staff, the costs were charged to the Measure Q funding to develop training for all Helms teachers on collaborative and restorative conversations with students.

c. Economic Development Corporation Funding:

- i. Check #112964 in the amount of \$350,000 to San Pablo Economic Development Corporation is funding to the Corporation approved by the March 2, 2015 City Council Resolution #2015-042 for programs to support job creation and training programs that target the disenfranchised during fiscal year 2014-15.

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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.

*Maye & Associates*

Pleasant Hill, CA  
February 24, 2016