

**INDEPENDENT ACCOUNTANT'S REPORT ON
APPLYING AGREED UPON PROCEDURES FOR
CITY OF SAN PABLO
MEASURE K
COLLECTION, MANAGEMENT AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2024**

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APPLYING AGREED UPON PROCEDURES FOR
MEASURE K COLLECTION, MANAGEMENT AND EXPENDITURES
FOR THE YEAR ENDED JUNE 30, 2024**

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

We have performed the procedures enumerated below on the collection, management, and expenditures of Measure K revenues of the City of San Pablo (City), California, for the year ended June 30, 2024. The City’s management is responsible for the collection, management, and expenditure of Measure K revenues.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose for Measure K collection, 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 2014-007 imposing the Measure K transaction and use tax and noted that “...all revenue from the tax shall be restricted revenue used solely to fund emergency medical services (EMS) for the City of San Pablo.”
2. We obtained a confirmation of Measure K transaction and use tax remittances of \$1,024,049 for the fiscal year from the State Controller’s Office and reconciled it to revenues recorded in the general ledger Measure K account (201-0000-31301) of \$1,020,577 and noted that the differences were due to timing differences in the confirmation letter. We recalculated the differences to the City’s accrual detail without exception.
3. Ordinance 2014-007 indicates the same citizens’ oversight committee established in February 2013 for the oversight of Measure Q could be used for the oversight of Measure K. Therefore, we obtained and read Resolution No. 2013-025 that established the Measure Q Citizens’ Oversight Committee in February 2013, as well as Resolution Nos. 2019-105, 2020-087, 2020-088, and 2024-055, which were adopted to fill vacancies on the respective Committees.

The Committee met once during the fiscal year, on June 12, 2024, and discussed the following:

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

4. We inquired of City management whether there were any City Council directives adopted during the fiscal year affecting Measure K revenues and were informed there was one. Resolution No. 2024-001 was adopted on January 16, 2024 to authorize the City Manager to enter into a four-year consulting services agreement with the Public Profit LLC for the evaluation of the Team for Youth Grant Program, Measure S, and Measure K for a total amount not to exceed \$412,000.
5. We obtained the general ledger detail of Measure K expenditures applied to funding for the year ended June 30, 2024 from City Finance staff.
6. Below is a summary of the expenditures of the Measure K funds obtained in procedure #5 by type and purpose:

I. Contra Costa County Fire Protection District contract for Supplemental EMS Squad at Station 70	\$1,778,112
II. Professional Services	1,324
III. Other	<u>4,357</u>
Total Measure K Expenditures	<u><u>\$1,783,793</u></u>

7. We obtained and reviewed the supporting documentation for certain selected Measure K expenditures listed in #6I above, which consisted of the following:

- I. Contra Costa County Fire Protection District contract for supplemental EMS squad at Station 70:

Date	Check #	Payee	Amount	Description
10/19/2023	145219	Contra Costa County Fire Protection District	\$ 444,528	Enhanced emergency medical services from Fire Station 70: July 2023 - September 2023
5/2/2024	147003	Contra Costa County Fire Protection District	\$ 444,528	Enhanced emergency medical services from Fire Station 70: October 2023 - December 2023
7/3/2024	147722	Contra Costa County Fire Protection District	\$ 444,528	Enhanced emergency medical services from Fire Station 70: January 2024- March 2024
5/2/2024	147003	Contra Costa County Fire Protection District	\$ 444,528	Enhanced emergency medical services from Fire Station 70: April 2024 - June 2024

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 the collection, management, and expenditure of Measure K revenues 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.

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

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