

City of Pinole 2014 Measure S Fund

Pinole, California

Independent Accountant's Report on Agreed-Upon Procedures Applied to Schedule of Measure S Revenues and Expenditures

For the Year Ended June 30, 2024





INDEPENDENT ACCOUNTANT'S REPORT ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below on the accompanying Schedule of Measure S Revenues and Expenditures (the "Schedule") of the City of Pinole, California (the "City") for the year ended June 30, 2024. The City is responsible for the Schedule.

The City has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose of meeting the requirements of City Ordinance 2014-03, Amending Chapter 3.30 of the City's Municipal Code, "Transactions and Use Tax" To Levy a One-Half Cent Transactions and Use Tax. The City has agreed to and acknowledged that the procedures performed are appropriate for its purposes. 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 the associated findings are as follows:

1. Obtained and reviewed City Ordinance 2014-03, Amending Chapter 3.30 of the City's Municipal Code, "Transactions and Use Tax" To Levy a One-Half Cent Transactions and Use Tax".

Finding: No exceptions were noted as a result of our procedures.

2. Obtained a Schedule of Measure S Revenues and Expenditures for the fiscal year and agreed totals reported on the schedule to the City's trial balance.

Finding: No exceptions were noted as a result of our procedures.

3. Verify that Measure S Transactions were accounted for separately in the accounting records to allow for accountability.

Finding: No exceptions were noted as a result of our procedures.

4. Verify that the Measure S revenue was deposited in total into the City's accounts by obtaining remittance advices from the State of California and amounts deposited into the Measure S Fund.

Finding: No exceptions were noted as a result of our procedures.

To the Honorable Mayor and Members of the City Council
of the City of Pinole

Page 2

5. Review salary reports and expenditure details to verify that the funds expensed complied with the purpose that was specified to the registered voters of the City through election materials and City resolutions that were distributed to the voters.

Finding: No exceptions were noted as a result of our procedures.

6. Compare actual revenues and expenses to budgeted amounts to determine that variances were appropriate.

Finding: No exceptions were noted as a result of our procedures.

7. Report any findings regarding compliance with Chapter 3.30 of the City's Municipal Code as a result of the procedures performed.

Finding: No exceptions were noted.

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, respective on the accompanying schedule. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters 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 the City Council and management of the City and is not intended to be and should not be, used by anyone other than these specified parties.



Santa Ana, California
January 7, 2025

City of Pinole
Measure S Fund
Schedule of Revenues and Expenditures
For the Year Ended June 30, 2024

Revenues:

Sales and use taxes	\$ 2,508,755
Investment earnings	241,003
Other revenue	<u>133,788</u>
Total revenues	\$ <u><u>2,883,546</u></u>

Expenditures:

Salary	\$ 137,505
Benefits	25,940
Equipment	2,173,927
Insurance	6,951
Professional services	1,199,360
Administration expense	<u>1,120,101</u>
Total expenditures	\$ <u><u>4,663,784</u></u>

*This schedule is prepared using the modified accrual basis of accounting