

MEASURE B PROGRAM COMPLIANCE REPORT

Signature Cover Sheet *Fiscal Year 2013-14*

Agency Name:

Revision Number:

Choose the type(s) of report you are submitting (*check all that apply; Tables 1-3 are required*)

- Annual Program Compliance Report – Bicycle and Pedestrian Safety Funds
- Annual Program Compliance Report – Local Streets and Roads Funds
- Annual Program Compliance Report – Mass Transit Funds
- Annual Program Compliance Report – Paratransit Funds
- Tables 1- 3: Program Summary of Revenues, Expenditures, and Reserves (Excel workbook)

List any additional attachments included in the submittal (*check all that apply*).

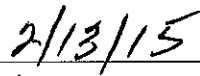
- Attachment A: Bicycle and Pedestrian Attachments
- Attachment B: Local Streets and Roads Attachments
- Attachment C: Mass Transit Attachments
- Attachment D: Paratransit Attachments
- Other Attachments (*clearly label additional attachments as needed*)- Attached Excel Comments

Certification of True and Accurate Reporting

By signing below, the agency manager and finance manager, or their designees certify the compliance information reported are true and complete to the best of their knowledge, and the audited dollar figures matches exactly to the Measure B revenues and expenditures reported in the compliance report and Tables 1-3.



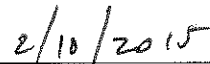
Fred Diaz
City Manager



Date



David Persselin
Finance Director



Date



This Page Intentionally Left Blank.



BICYCLE AND PEDESTRIAN PROGRAM

Compliance Report Summary *Fiscal Year 2013-14*

1. Did your agency receive Measure B Bicycle and Pedestrian Funds in the reporting period of July 1, 2013 through June 30, 2014?

- Yes (Complete the Bicycle/Pedestrian section)
 No (Do not complete the Bicycle/Pedestrian section and continue on)

2. Complete the below contact information.

CONTACT INFORMATION	
Bicycle/Pedestrian Program Agency:	City of Fremont
Contact Name:	Rene Dalton
Title:	Associate Transportation Engineer
Phone Number:	(510) 494-4535
E-mail Address:	rdalton@fremont.gov

3. Complete the Excel Worksheets Tables 1 to 3 for the Bicycle and Pedestrian Program.
(Check the boxes below to indicate completion).

- Table 1: Measure B Revenues and Expenditures**
The values entered into Table 1 must match your agency's audited financial statements and compliance reports. **Please contact Alameda CTC staff if you have questions before submitting your report. All dollar figures must match your audited financial statements and compliance report or Alameda CTC may reject your submission.**
- Table 2: Summary of Expenditures and Accomplishments**
This table describes actual expenditures and activities incurred for FY 2013-2014 (FY 13-14).
- Table 3: Summary of Planned Projects and Reserve Funds**
This table describes your agency's plan to expend any remaining Measure B funds within the defined reserve policies of the funding agreement through FY 14-15 thru FY 17-18.

4. If your agency's ending MB Direct Local Distribution Program fund balance was greater than ZERO, describe why you have this fund balance and identify larger anticipated projects that will use these funds within the next year. Indicate N/A if not applicable.

Complete Table 3 Summary of Planned Projects and Reserve Funds.

The balance is allocated thru the City's Capital Budget plan (CIP), and plans to spend the funds as outlined in the CIP Plan (see Table #3 which correlates with the CIP plan).

5. Did your agency expend MORE THAN the amount of Measure B funds received in FY 13-14? If yes, how much more did you expend using prior fund balances? Indicate N/A if not applicable.

Yes, the City expended more than the amount of Measure B Bike & Peds funds received in FY 13/14. The City expended \$7,228 of prior year's fund balance.

6. **Describe Reserve Funds.** If your agency has Measure B Reserve Funds identified, describe your process to allocate these funds and describe in detail your plan and time frame for using these funds. In addition, if the use of reserves requires additional agency approvals, what is your approval process? **Refer to Reserve Fund Guidance, and complete Table 3 Summary of Planned Projects and Reserve Funds.**

The process to allocated these funds is per our CIP Plan and process and the timeframe is listed in Table 3 with correlates with when we estimate we should be designing and constructing those projects.

If the City is unable to meet its first deadline of 15/16 spending, then the City will review its current plan (Table #3) and attempt to transfer balances from current projects (with City Council and ACTC approval), and allocate balances to larger projects so that the funds will be spent down in a timely manner. The City will ask for ACTC approval if needed at this time.

7. Alameda CTC uses the data from Table 2 to monitor compliance with the Master Programs Funding Agreement requirement (Section 5.1.d): "All projects and programs that use Measure B Bicycle and Pedestrian Safety pass-through funds must receive governing board approval prior to the jurisdiction expending the pass-through funding on the project/program."

If your agency expended funds on any projects not approved by your governing board in advance (as indicated in Column Q of Table 2: Governing Board Approval), list them below and explain why your agency expended funds without agency approval.

None

8. Describe the governing board approval for future planned projects and/or programs. List the document type, time period, and resolution approval date. Examples include a bicycle and/or pedestrian plan, capital improvement plan, prioritized project list, etc.

Document Type	Time Period	Resolution Date
Capital Improvement Plan – CIP	13/14 – 17/18	June 11, 2013

- 9a. **Verify Bicycle/Pedestrian Master Plan Adoption.** Per Section 7 of the Master Programs Fund Agreement Bicycle/Pedestrian Safety Program Implementation Guidelines, Alameda CTC requires local jurisdictions to have current individual or combined Bicycle and Pedestrian Master Plans **(updated every five years)** or demonstrate these plans will be adopted by December 31, 2015.

Does your agency have current Bicycle and Pedestrian Master Plans, and if so, when were these last adopted by your governing board? If not, describe the steps your agency is taking to ensure a Bicycle and Pedestrian Master Plans will be adopted by the December 31, 2015 deadline.

The City of Fremont last adopted a Bicycle Master Plan in January 2012. The most recent Pedestrian Master Plan was adopted in December 2007. The Pedestrian Master Plan in the process of an update and is expected to be completed in calendar 2015.

- 9b. Bicycle and Pedestrian Master Plans must include core elements to ensure the plans are effective and facilitate countywide planning.

- Required core elements for **pedestrian plans** are described in the *Toolkit for Improving Walkability in* http://www.alamedactc.org/files/managed/Document/11852/ACTIA_Ped_Toolkit_UPDATE_FINAL_EL_web_2009.pdf
- Alameda CTC is currently developing guidelines that outline required core elements for **bicycle plans**; these guidelines will apply to plans for which plan development commences after guidelines are completed. Until these guidelines are developed, bicycle plans should demonstrate that they contain the core elements from the California Streets and Highways Code Section 891.2 (see link below for a checklist of these items): http://www.dot.ca.gov/hq/LocalPrograms/bta/PDFs/Sec891_2.pdf

Which core elements are included in your agency’s Bicycle and Pedestrian Master Plan(s)? *Note that links to appendices of the plan document that demonstrate compliance with required core elements may be provided in response to this question.*

Please see City of Fremont Bicycle and Pedestrian Master Plan link below to view County core elements in the City of Fremont Bicycle and Pedestrian Master Plan.

<http://www.fremont.gov/534/Bicycle-and-Pedestrian-Program>

10. Did your agency publish an article(s) that highlight Bicycle/Pedestrian projects and programs funded by Measure B in an agency or Alameda CTC newsletter?

Yes. *If yes, complete the table below and INCLUDE a copy of the article(s) as Attachment A: Bicycle and Pedestrian Program Attachments.*

Publication	Date Published <i>(Month/Year)</i>	Confirm Copy Attached? <i>(Y/N)</i>
“City News” Newsletter	12/2013	Y

No. *If no, explain in the box below.*

11. Did your agency include a description of the Bicycle/Pedestrian projects and programs funded by Measure B on its website?

Yes. *If yes, include a printout of the website as Attachment A and provide the URL below that contains updated and accurate project information.*

Website Address	Confirm Printout Copy Attached? <i>(Y/N)</i>
http://www.fremont.gov/534/Bicycle-and-Pedestrian-Program	Y

No. *If no, explain in the box below.*

12. Did your agency use signage that indicates use of Measure B funds for its Bicycle/Pedestrian projects and programs?

Yes. *If yes, include photos of the posted signage in Attachment A and describe the signage below.*

Signage Location / Project	Confirm Photos Attached? (Y/N)
Fremont-Alder/Intersection Improvements on Fremont Boulevard. at Alder Avenue, PWC8765	Y
Walnut-Fremont/Walnut-Argonaut-Parkhurst Lane Reduction & Roundabout Intersection Street Improvements, PWC8669	Y

No. *If no, explain in the box below.*

13a. Describe your agency’s effectiveness at meeting your planned FY 13-14 expenditures reported in the last compliance report and reasons for any variations. Agencies are expected to expend their planned expenditures from their individual projects and/or and reserve funds. **Did your agency expend the amount planned?**

For Bike & Ped the City did not have any Planned FY 13/14 expenditures.

13b. If your agency expended LESS THAN the planned amount, provide detailed justification on why dollars were not spent, and reference specific projects that did not expend the funds as planned. Indicate N/A if not applicable.

N/A

13c. If your agency expended MORE THAN planned amount for a particular project/reserve, explain why and describe any adjustments to the reserves to finance the surplus amount. Indicate N/A if not applicable.

There were a few adjustments made in the Capital Reserve area on Table 3 due to closing out of projects and moving remaining balances to other projects, they are described in Table 3.

In addition there were a couple of projects that spent funds in 13/14 for which the Operations Reserve was used to cover the exps and are listed in the Planned Projects section for 13/14. City trying to ensure we spend down the funds in a timely manner.

14. Provide additional information, if necessary, to further explain Measure B expenditures for the Bicycle and Pedestrian Program.

The City plans to have more expenses in FY 14/15 than we had in FY 13/14, due to timing of projects which will be in construction at that time. This will assist the City in attempting to meet the timely use of funds policy.



LOCAL STREETS AND ROADS (LSR) PROGRAM

Compliance Report Summary *Fiscal Year 2013-14*

1. Did your agency receive Measure B Local Streets and Roads Funds in the reporting period of July 1, 2013 through June 30, 2014?

- Yes (Complete the LSR section)
 NO (Do not complete the LSR section and continue on)

2. Complete the below contact information.

CONTACT INFORMATION	
LSR Program Agency:	City of Fremont
Contact Name:	Ed Nakayama
Title:	Associate Civil Engineer
Phone Number:	(510) 494-4775
E-mail Address:	enakayama@fremont.gov

3. Complete the Excel Worksheets Tables 1 to 3 for the Local Streets and Road Program.
 (Check the boxes below to indicate completion).

- Table 1: Measure B Revenues and Expenditures**
 The values entered into Table 1 must match your agency's audited financial statements and compliance reports. **Please contact Alameda CTC staff if you have questions before submitting your report. All dollar figures must match your audited financial statements and compliance report or Alameda CTC may reject your submission.**
- Table 2: Summary of Expenditures and Accomplishments**
 This table describes actual expenditures and activities incurred for FY 2013-2014 (FY 13-14).
- Table 3: Summary of Planned Projects and Reserve Funds**
 This table describes your agency's plan to expend any remaining Measure B funds within the defined reserve policies of the funding agreement through FY 14-15 thru FY 17-18.

4. If your agency's ending MB Direct Local Distribution Program fund balance was greater than ZERO, describe why you have this fund balance and identify anticipated projects that will use these funds within the next year. Indicate N/A if not applicable. **Complete Table 3 Summary of Planned Projects and Reserve Funds.**

The City has this reserve due to timing of projects. The balance is allocated through the City's Capital budget plan (CIP), and plans to spend the funds as outlined in the CIP plan (see Table #3 which correlates with the CIP Plan).

5. Did your agency expend MORE THAN the amount of Measure B funds received in FY 13-14? If yes, how much more did you expend using prior fund balances? Indicate N/A if not applicable.

Yes, the City did spend more than the revenues received in FY 13/14. The City used \$887,095 of prior year's fund balance in attempt to stay on target for spending deadlines for these funds.

6. **Describe Reserve Funds.** If your agency has Measure B Reserve Funds identified, describe your process to allocate these funds and describe in detail your plan and time frame for using these funds. In addition, if the use of reserves requires additional agency approvals, what is your approval process? **Refer to Reserve Fund Guidance, and complete Table 3 Summary of Planned Projects and Reserve Funds.**

Yes, the City of Fremont has identified reserve funds per the Reserve Fund policy. The funds are allocated through the City's CIP plan and process. The timeframe listed in Table 3 correlates with the City's plan and schedule for designing and constructing these projects.



7. Alameda CTC uses the data from Table 2 to monitor compliance with the Master Programs Funding Agreement requirement (Section 5.d.): "All projects and programs that use Measure B Local Streets and Roads pass-through funds must receive governing board approval prior to the jurisdiction expending the pass-through funding on the project/program."

If your agency expended funds on any projects not approved by your governing board in advance (as indicated in **Column T of Table 2: Governing Board Approval**), list them below and explain why your agency expended funds without agency approval.

N/A

8. Describe the governing board approval for future planned projects and/or programs. List the document type, time period, and resolution approval date. Examples include a bicycle and/or pedestrian plan, capital improvement plan, prioritized project list, etc.

Document Type	Time Period	Resolution Date
Capital Improvement Plan – CIP	13/14 – 17/18	June 11, 2013

10. Complete the table below to describe your jurisdiction’s road miles and conditions.

Jurisdiction’s Information	
CURRENT POPULATION Refer to the California Department of Finance’s Population Estimates: http://www.dof.ca.gov/research/demographic/reports/estimates/e-1/documents/E-1_2014_Internet_Version.xls	223,972
CERTIFIED NUMBER OF ROAD-MILES Consistent with the amount reported to state and federal agencies.	494
PAVEMENT CONDITION INDEX (PCI) FOR AGENCY’S LOCAL STREETS AND ROADS Use Metropolitan Transportation Commission’s 2013 PCI Data expected by November 2014	647
If the PCI Falls below a total average of 60 (Fair Condition), specify what actions are being implemented to increase the PCI. <i>Indicate N/A if not applicable.</i>	N/A

11. Did your agency publish an article(s) that highlight Local Streets and Roads projects and programs funded by Measure B in an agency or Alameda CTC newsletter?

- Yes. *If yes, complete the table below and INCLUDE a copy of the article(s) as Attachment B: Local Streets and Roads Program Attachments.*

Publication	Date Published <i>(Month/Year)</i>	Confirm Copy Attached? <i>(Y/N)</i>
City News	March 2014	Y

- No. *If no, explain in the box below.*

N/A

12. Did your agency include a description of the Local Streets and Roads projects and programs funded by Measure B on its website?

- Yes. *If yes, include a printout of the website as Attachment B and provide the URL below that contains updated and accurate project information.*

Website Address	Confirm Printout Copy Attached? <i>(Y/N)</i>
http://www.fremont.gov/993/Measure-B-Projects	Y

- No. *If no, explain in the box below.*

N/A

13. Did your agency use signage that indicates use of Measure B funds for its Local Streets and Roads projects and programs?

- Yes. *If yes, include photos of the posted signage in Attachment B and describe the signage below.*

Signage Location / Project	Confirm Photos Attached? <i>(Y/N)</i>
Warm Springs Boulevard south of Scott Creek Road, Fremont Boulevard near Mission View, and Fremont Boulevard south of 880/ Pavement Maintenance	Y

- No. *If no, explain in the box below.*

N/A

14a. Describe your agency's effectiveness at meeting your planned FY 13-14 expenditures reported in the last compliance report and reasons for any variations. Agencies are expected to expend their planned expenditures from their individual projects and/or and reserve funds. **Did your agency expend the amount planned?**

The City of Fremont was effective in meeting the planned FY 13/14 expenditures as all planned projects funds were spent. Additionally, funds were spent beyond the planned FY 13/14 amounts.

14b. If your agency expended LESS THAN the planned amount, provide detailed justification on why dollars were not spent, and reference specific projects that did not expend the funds as planned. *Indicate N/A if not applicable.*

N/A

14c. If your agency expended MORE THAN planned amount for a particular project/reserve, explain why and describe any adjustments to the reserves to finance the surplus amount. *Indicate N/A if not applicable.*

Per items 5 & 14a above, the City is spending down the Measure B funds per the new requirements and deadlines. For the planned projects, funds were transferred from the operational reserves.

15. Provide additional information, if necessary, to further explain Measure B expenditures for the Local Streets and Roads Program.



PARATRANSIT PROGRAM

Compliance Report Summary *Fiscal Year 2013-14*

1. Did your agency receive Measure B Paratransit Funds in the reporting period of July 1, 2013 through June 30, 2014?

- Yes (Complete the Paratransit section)
 NO (Do not complete the Paratransit section)

2. Complete the below contact information.

CONTACT INFORMATION	
Paratransit Program Agency:	City of Fremont
Contact Name:	Shawn Fong
Title:	Management Analyst II
Phone Number:	(510) 574-2033
E-mail Address:	sfong@fremont.gov

3. Complete the Excel Worksheets Tables 1 to 3 for the Paratransit Program.
(Check the boxes below to indicate completion).

- Table 1: Measure B Revenues and Expenditures**
 The values entered into Table 1 must match your agency's audited financial statements and compliance reports. **Please contact Alameda CTC staff if you have questions before submitting your report. All dollar figures must match your audited financial statements and compliance report or Alameda CTC may reject your submission.**

- Table 2: Summary of Expenditures and Accomplishments**
 This table describes actual expenditures and activities incurred for FY 2013-2014 (FY 13-14).

- Table 3: Summary of Planned Projects and Reserve Funds**
 This table describes your agency's plan to expend any remaining Measure B funds within the defined reserve policies of the funding agreement through FY 14-15 thru FY 17-18.

4. If your agency’s ending MB Direct Local Distribution Program fund balance was greater than ZERO, describe why you have this fund balance and identify anticipated projects that will use these funds within the next year. *Indicate N/A if not applicable.*

Complete Table 3 Summary of Planned Projects and Reserve Funds.

The city maintains a reserve balance in accordance with the Master Programs Funding Agreement to account for fluctuations in the paratransit program costs and activities. Overall, the MB Paratransit fund balance has declined progressively over the last few years.

The FY13/14 Measure B balance is divided into an operations fund reserve for the City’s Paratransit Program and as an undesignated fund reserve. This operations funds reserve is used to address such issues as revenue fluctuations and increases in service costs that result from increased service demand. The undesignated fund may be used for match funding, project development or evaluation studies. Both the operations fund reserve and undesignated fund reserve are within the prescribed limits set by the Alameda County Transportation Commission.

5. Did your agency expend **MORE THAN** the amount of Measure B funds received in FY 13-14? If yes, how much more did you expend using prior fund balances? *Indicate N/A if not applicable.*

Yes, the City spent \$34,488 more than it received in Measure B funds, thereby spending down its funds balance.

6. **Describe Reserve Funds.** If your agency has Measure B Reserve Funds identified, describe your process to allocate these funds and describe in detail your plan and time frame for using these funds. In addition, if the use of reserves requires additional agency approvals, what is your approval process? **Refer to Reserve Fund Guidance, and complete Table 3 Summary of Planned Projects and Reserve Funds.**

Operational reserve and undesignated fund balances at the end of FY13/14 were reallocated to the annual planned paratransit program for FY14/15. New operational and undesignated fund reserves were established for FY14/15 based on the projected amount of Measure B funds the City will receive and the allowable limits set forth by the Alameda County Transportation Commission. It is anticipated that some of the operational reserve will be spent during FY14/15 because of higher than projected expenditures. Any remaining balance at the end of FY14/15 in the operational or undesignated fund reserves will be reallocated to the FY15/16 planned paratransit program services. The annual plan for the Fremont Paratransit Program is reviewed each year; the Fremont City Council appropriates funding for planned projects during the annual budget approval process in May and during the course of the fiscal year as adjustments may be needed.



7. List the amount of the FY 13-14 Total Operating Expenses allocated to the following categories.

Category	Expense Amount
Management (<i>oversight, planning, budgeting, etc.</i>)	\$135,020
Customer Service and Outreach Activities	\$132,486
Trip Provision (<i>direct or contracted taxis, vans, shuttles, etc.</i>)	\$576,135
TOTAL Operating Expenses:	\$843,641

8a. List the total number of trips provided and services provided in FY 13/14.

Trips / Service Types	Quantity <i>(match to Table 2, Excel Form)</i>
Number of One-way unduplicated trips	
ADA Mandated Paratransit	n/a
Door-to-Door Program / Van Services	15,148
Taxi Program	1,060
Fixed-Route Services	n/a
Group Trips	4,421
Volunteer Driver Program	7,810
Other: [Specify here]	n/a
Number of contacts through Mobility Management/Travel Training	494
Number of Scholarships provided	n/a
Number of Meals Delivered	49,347

8b. Complete the table below with available service quality data for reservations and trips. If no data is available, skip this question and complete 8c and 8d.

Cancelled Trip Reservations <i>(percent)</i>	Passenger No-shows <i>(percent)</i>	On-time Pickups <i>(percent)</i>	Late Pickups <i>(percent)</i>	Missed Trips, Provider No-shows* <i>(percent)</i>	Average Ride Time <i>(minutes)</i>
6.8%	13.6%**	95.22%	0.45%	0.03%	20

*Includes very late pickups

**Includes no-shows and late cancelled trips

8c. Describe your complaint and commendation process. Describe the process from beginning to end, including instructions you provide to customers for filing complaints or commendations, your document procedures, and your follow up.

The Riders' Guide provided to each enrolled participant details the procedures for submitting complaints, commendations or suggestions. Customers can provide feedback to City staff in writing or by telephone. Complaints and commendations are documented by City staff. Service compliments are relayed to named parties. All complaints are investigated by program staff and a response is typically provided to the consumer within 7 days of receipt of complaint.

8d. Describe any common or recurring complaints your program has received and any program changes as a result. Did the number of complaints increase or decrease compared to the prior year?

None.

9. Does your agency have service quality data available about ridership? If so, enter the data in the applicable boxes below.

Number of Registered Riders (as of 6/30/14)	Number of Riders Added to Program in FY 13-14	Number of Riders on Wait List	Number of Accidents and Incidents*
2,052	413	0	0

**Report incidents resulting in any of the following: a fatality other than a suicide, injuries requiring immediate medical attention away from the scene for two or more persons, property damage equal to or exceeding \$7,500, an evacuation due to life safety reasons, or a collision at a grade crossing.*

10. Did your agency publish an article(s) that highlight Paratransit projects and programs funded by Measure B in an agency or Alameda CTC newsletter?

Yes. If yes, complete the table below and **INCLUDE** a copy of the article(s) as Attachment D: Paratransit Program Attachments.

Publication	Date Published <i>(Month/Year)</i>	Confirm Copy Attached? <i>(Y/N)</i>
The Extra Mile	June 2014	Y

No. If no, explain in the box below.

11. Did your agency include a description of the Paratransit projects and programs funded by Measure B on its website?

Yes. *If yes, include a printout of the website as Attachment D and provide the URL below that contains updated and accurate project information.*

Website Address	Confirm Printout Copy Attached? (Y/N)
https://www.fremont.gov/1807/Paratransit https://www.fremont.gov/366/Transportation-Services---Seniors-Disabl	Y

No. *If no, explain in the box below.*

12. Did your agency use signage that indicates use of Measure B funds for its Paratransit projects and programs?

Yes. *If yes, include photos of the posted signage in Attachment D and describe the signage below.*

Signage Location / Project	Confirm Photos Attached? (Y/N)
All vehicles used for the Fremont Paratransit Program have a decal on the rear of the vehicle that includes the slogan "Your Measure B Tax Dollars Help Fund the Operations of this Vehicle!"	Y

No. *If no, explain in the box below.*

13a. Describe your agency's effectiveness at meeting your planned FY 13-14 expenditures reported in the last compliance report and reasons for any variations. Agencies are expected to expend their planned expenditures from their individual projects and/or and reserve funds. Did you expend the amount planned?

The City of Fremont expended more than anticipated in its planned expenditures for FY13/14 Paratransit Program services.

13b.If your agency expended LESS THAN the planned amount, provide detailed justification on why dollars were not spent, and reference specific projects that did not expend the funds as planned. *Indicate N/A if not applicable.*

Not applicable.

13c.If your agency expended MORE THAN planned amount for a particular project/reserve, explain why and describe any adjustments to the reserves to finance the surplus amount. *Indicate N/A if not applicable.*

Going into FY13/14, the City had a fund balance of \$382,192 to cover paratransit program activities as necessary. FY13/14 expenditures for the Paratransit Program were higher than projected. \$149,589 was spent from the City’s operational reserve fund to cover these additional expenditures incurred by the paratransit program.

[ADDITIONAL RESPONSE:](#)

[The beginning fund balance listed above of \\$382,193 is \\$132,428 higher than the beginning fund balance in the Measure B Financial Report due to the reversal of deferred revenue for a grant from FY 12/13 the needs to be reported in the Financial Audit Report. The new compliance report policy of not including the grant data in the Measure B Financial report can not be applied to our FY 13/14 Financial Audit Report due to the deferred grant revenue reversal that was requested by our City auditors in the FY 13/14 report. We will not include grant data in future Financial Audit Reports.](#)

14. Provide additional information, if necessary, to further explain Measure B expenditures for the Paratransit Program.

