

Citizens Watchdog Committee Meeting Agenda

Monday, January 14, 2013, 5:30 to 8:30 p.m. 1333 Broadway, Suite 300, Oakland, CA 94612

NOTE: EARLIER TIME FOR AUDIT AND COMPLIANCE REVIEW

5:30 to 5:45 p.m. - CWC Compliance Orientation

5:45 to 6:30 p.m. – Audit and Compliance Report Review

6:30 to 8:30 p.m. - Regular CWC Meeting

Meeting Outcomes:

- Receive an orientation on the CWC members' role in the audit and compliance report review process and review a sample audit and compliance report
- Review the fiscal year 2011-2012 audits and compliance reports
- Receive an update on projects and programs
- Review of Alameda CTC Annual Financial Report, June 30, 2012
- Review the CWC Annual Report Cost Benefit Analysis
- Receive an update on the One Bay Area Grant Program

5:30 – 6:30 p.m.	1.	Audit and Compliance Report Review O1 Presentation Compliance Report Review Process.pdf - Page 1 O1A Memo and Attachments of Compliance Report Review Process.pdf - Page 9 O1A1 Sample Audit-Compliance Report.pdf - Handout at meeting O1A2 Compliance-Audit Intake Sheet.pdf - Handout at meeting	l
6:30 – 6:35 p.m.	2.	Welcome and Introductions	
6:35 – 6:40 p.m.	3.	Public Comment	I
6:40 – 6:45 p.m.	4.	Approval of November 19, 2012 Minutes 04 CWC Meeting Minutes 111912.pdf – Page 25	Α
6:45 – 7:45 p.m.	5.	Update on Projects and Programs 05 Presentation Capital Projects.pdf – Presented at the meeting 05A Presentation Pass-through Funds and Grant Programs.pdf – Page 43 05A1 Memo and Attachments Pass-through Funds and Grant Programs.pdf – Page 51	I

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7:45 – 8:00 p.m.	6. Alameda CTC Audited Annual Financial Report, June 30, 2012 06 Presentation Annual Financial Report 063012.pdf – Page 71 06A AlamedaCTC Annual Financial Report 063012.pdf – Page 79 06A1 Joint Commission and CWC Audit Committee Meeting Minutes.pdf – Page 153	I
8:00 – 8:05 p.m.	7. CWC Member Reports/Issues Identification 07 CWC Issues Identification Process and Form.pdf – Page 157	Α
8:05 – 8:20 p.m.	8. Staff Responses to CWC Requests for Information 08A Memo Response to Submitted Issues Form.pdf — Page 161 08A1 Issues Form Submitted for CWC Review.pdf — Page 163 08A2 Memo and CWC Annual Report Cost Benefit Analysis.pdf — Page 165 08A3 Memo Funding for TEP Ballot Costs.pdf — Page 175	I
8:20 – 8:30 p.m.	9. Staff Reports/Board Actions A. General Items OPA Alameda CTC Action Items.pdf - Page 187 OPA1 CWC Calendar FY12-13.pdf - Page 193 OPA2 CWC Roster.pdf - Page 195	I
8:30 p.m.	10. Adjournment	

Key: A – Action Item; I – Information/Discussion Item; full packet available at www.alamedactc.org

Next Meeting:

Date: March 11, 2013 Time: 6:30 to 8:30 p.m.

Location: Alameda CTC Offices, 1333 Broadway, Suite 300, Oakland, CA 94612

Staff Liaisons

Tess Lengyel, Deputy Director of Policy, Public Affairs and Legislation, (510) 208-7428, tlengyel@alamedactc.org Patricia Reavey, Director of Finance, (510) 208-7422, preavey@alamedactc.org Angie Ayers, Public Meeting Coordinator, (510) 208-7450, aayers@alamedactc.org

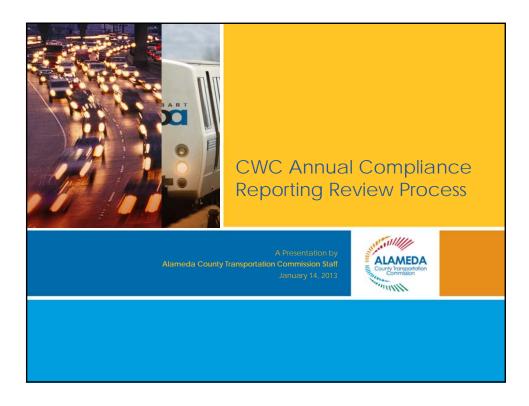
Location Information: Alameda CTC is located in Downtown Oakland at the intersection of 14th Street and Broadway. The office is just a few steps away from the City Center/12th Street BART station. Bicycle parking is available inside the building, and in electronic lockers at 14th and Broadway near Frank Ogawa Plaza (requires purchase of key card from bikelink.org). There is garage parking for autos and bicycles in the City Center Garage (enter on 14th Street between Broadway and Clay). Visit the Alameda CTC website for more information on how to get to the Alameda CTC: http://www.alamedactc.com/directions.html.

Public Comment: Members of the public may address the committee regarding any item, including an item not on the agenda. All items on the agenda are subject to action and/or change by the committee. The chair may change the order of items.

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Accommodations/Accessibility: Meetings are wheelchair accessible. Please do not wear scented products so that individuals with environmental sensitivities may attend. Call (510) 893-3347 (Voice) or (510) 834-6754 (TTD) five days in advance to request a sign-language interpreter.





Citizens Watch Dog Committee Role



- Reviews all 2000 Measure B expenditures for the four program areas:
 - 1. Bicycle and Pedestrian Safety
 - 2. Local Streets and Roads
 - 3. Mass Transit
 - 4. Special Transportation for Seniors with Disabilities (Paratransit)
- · Reports directly to the public annually



Annual Compliance Report Requirements

 Measure B Pass-through funds recipients are required to submit to the Alameda CTC:

1. Independent Financial Audit Report

- Electronic and hardcopy due on December 27, 2012

2. Program Compliance Report

- Electronic and hardcopy due on December 31, 2012
- Financial Audit and Compliance Report captures recipients' FY 2011-12 expenditures



Reporting Requirements

- Recipients required to expend Measure B dollars expeditiously
- Recipients must show they are meeting specific reporting requirements outlined in the MPFA
 - Publish an annual article in Alameda CTC newsletter or jurisdiction newsletter
 - Post information on the jurisdiction's website
 - Link to www.AlamedaCTC.org
 - Post Signage



New Compliance Policies

- Timely Use of Funds Policy: The MPFA requires all Measure B funds received to be spent expeditiously.
- Reserve Fund Policy: The MPFA allows recipients to reserve funds in defined reserve programs.
- Rescission of Funds Policy: The MPFA requires recipients to return unreserved unspent funds and all interest earned thereon to Alameda CTC.
- Complete Streets Policy: Implementation Guidelines require recipients to have an adopted complete streets policy, or demonstrate that a policy is being developed and will be adopted by June 30, 2013.



Annual Program Compliance Report Review Process

During this process, CWC and Alameda CTC Staff

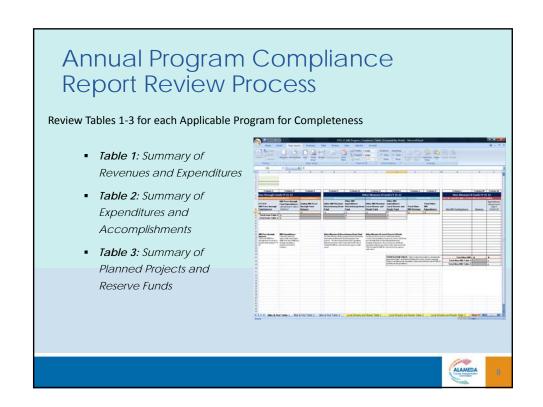
- Reviews Financial Audit Reports
 - Checks reported Measure B funds match actual allocations and reported expenditures
- Reviews Program Compliance Reports
 - Checks reported Measure B FY 11-12 Revenues, Expenditures, and Planned FY 12-13 Projects and Reserves for accuracy and completeness

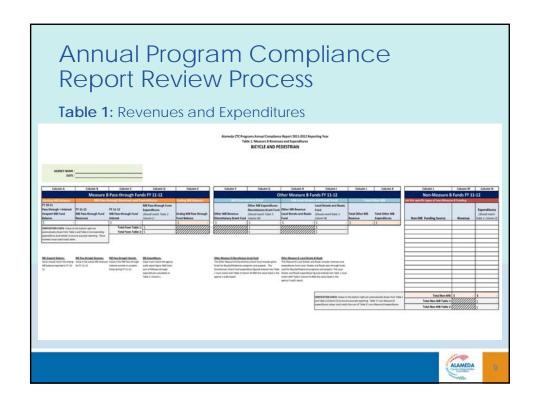
Available Resources:

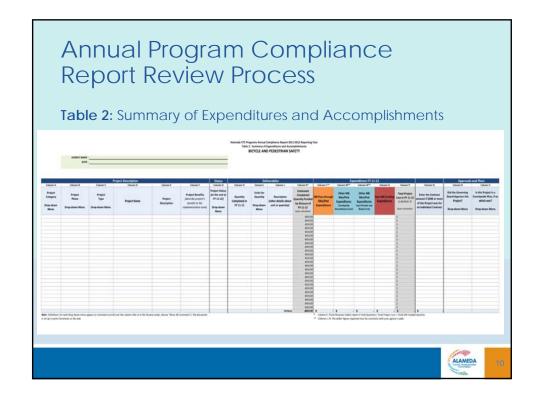
- Comment Forms CWC and Alameda CTC staff may use a formatted Commenting Form, or may comment through other means (MS Word, paper, email, etc.)
- Compliance Review Process Guidance A general guidance tool in reviewing audits and compliance reporting forms
- Reserve Policy Guidance Describes implementation and evaluation of identified reserves.

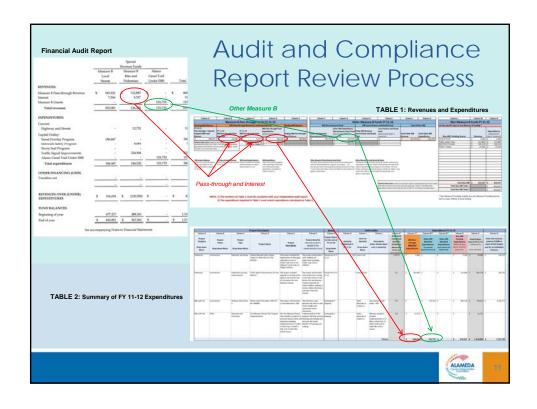


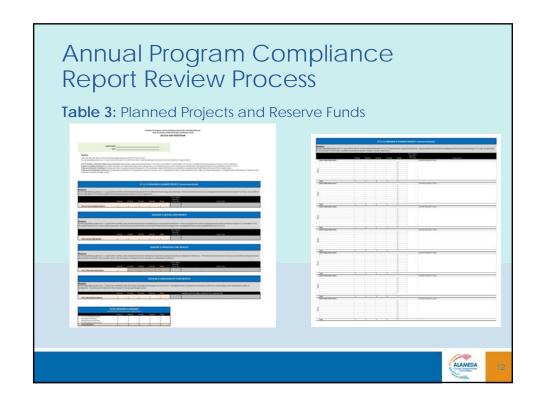
Annual Program Compliance Report Review Process • Example of the MS WORD Form • Review Narrative questions for applicable programs **Program of the MS WORD Form • Review Narrative questions for applicable programs **Program of the MS WORD Form • Review Narrative questions for applicable programs **Program of the MS WORD Form • Review Narrative questions for applicable programs **Program of the MS WORD Form • Review Narrative questions for applicable programs **Program of the MS WORD Form • Review Narrative questions for applicable programs **Program of the MS WORD Form • Review Narrative questions for applicable programs **Program of the MS WORD Form • Program of the MS WORD Form











Dates	Action
December 27	Independent Financial Audit Due
December 31	Programs Compliance Reports Due
January 7, 2013	Staff posts Compliance Reports to website
January 14, 2013 (CWC Meeting)	 CWC receives binders with Audit and Compliance reports Staff provides Compliance Review Guidance
January 28, 2013	CWC and staff completes audit/compliance review
January 31, 2013	Staff compiles audit/compliance report comments
February 2013	Measure B/VRF Recipients receive Compliance Status Letters and Request for Information Letters
March 11, 2013 (CWC Meeting)	Draft Executive Summary of Compliance Report to CWC
April 2013	Draft Executive Summary to Committees
May 2013	Draft Compliance Report
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Oakland, CA 94612

PH: (510) 208-7400

www.AlamedaCTC.org

MEMORANDUM

To: Citizens Watchdog Committee (CWC)

From: Matt Todd, Manager of Programming

John Hemiup, Senior Transportation Engineer

Date: December 21, 2012

Subject: CWC Compliance Reporting Review Process

Recommendation

This item is for information only. Staff developed the attached CWC Compliance Review Process Guidance for use by CWC members to assist them with the annual review process.

Summary

In 2000, voters approved Measure B which extended Alameda County's half-cent transportation sales tax to 2022, set forth a 20-year Expenditure Plan for resultant revenues, and established a Citizens Watchdog Committee (CWC). The role of the CWC is to review, on behalf of the public, all Measure B expenditures on projects and programs under the 2000 Expenditure Plan. The CWC also participates in the compliance administration including monitoring the recipient's timely delivery of reports and completion of reporting requirements.

The Measure B pass-through fund agreements with local agencies and jurisdictions that receive programmatic funds require recipients to prepare and submit an independent audit and compliance report annually. The Expenditure Plan does not specify how the CWC should participate in the annual compliance report review process. Therefore, CWC members and staff have developed the attached guidance that provide detail about the current approach to the CWC review process, define terms, and explain the CWC members' role in the compliance process.

Staff welcomes input from CWC members on the attached policies and procedures.

Fiscal Impacts

There are no fiscal impacts at this time.

Attachments

Attachment A: CWC Compliance Review Process Guidance

Attachment B: Annual Program Compliance Procedures and Policy Guidance

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Citizens Watchdog Committee (CWC) Compliance Review Process Guidance For Fiscal Year 2011-12

1.1 Purpose

County Transportation

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Appointees to the Alameda County Transportation Commission (Alameda CTC) Citizens Watchdog Committee (CWC) have a voter-approved mandate to perform certain duties related to the expenditure of tax monies collected under Measure B, Alameda County's half-cent transportation sales tax, which voters approved in 2000. Measure B set forth a 20-year Expenditure Plan (2002-2022) for use of resultant revenues and established a Citizens Watchdog Committee to review all expenditures and report to the public.

The Measure B Expenditure Plan details the makeup of the CWC membership as well as its overarching goal. However, it does not specify how the CWC participates in the annual compliance report review process. The purpose of this guidance is to provide detail about the current approach to the CWC review process and provide a resource for process change when appropriate.

1.2 Scope

Alameda CTC requires local agencies and jurisdictions that receive Measure B pass-through program funds to report on their Measure B expenditures annually. The pass-through fund agreement with each agency specifies this requirement. Programmatic expenditures are described in detail in the Expenditure Plan. Pass-through fund recipients report on their expenditures in four areas:

- Bicycle and Pedestrian Safety
- Local Streets and Roads
- Mass Transit
- Special Transportation for Seniors and People with Disabilities (Paratransit)

Each Measure B fund recipient submits an annual independent financial audit and compliance report to the Commission prior to year-end. In January each year, the CWC and Alameda CTC staff review these audits and reports and determine whether or not the recipient is in compliance. Alameda CTC staff analyzes the data from the audits and compliance reports, coordinates with local jurisdictions to ensure compliance, and develops a summary report for its Commissioners. The CWC also reviews the data, submits questions for jurisdictions, and generates an annual report to the public.

1.3 Definitions

- A. Alameda County Transportation Commission (Alameda CTC or "Commission"): Alameda CTC is a joint powers authority resulting from the merger of the Alameda County Congestion Management Agency (ACCMA) and the Alameda County Transportation Improvement Authority (ACTIA). The 22-member Commission is comprised of the following representatives: all five Alameda County Supervisors, two City of Oakland representatives, one representative from each of the other 13 cities in Alameda County, a representative from Alameda-Contra Costa Transit District (AC Transit), and a representative from San Francisco Bay Area Rapid Transit District (BART).
- B. Alameda County Transportation Improvement Authority (ACTIA): The governmental agency previously responsible for the implementation of the Measure B half-cent transportation sales tax in Alameda County, as approved by voters in 2000 and implemented in 2002. Alameda CTC has now assumed all responsibilities of ACTIA.
- C. **Audit report:** An annual, independent audit report commissioned by each agency or jurisdiction that receives Measure B pass-through funds. Alameda CTC staff and CWC members review the audit reports to evaluate whether each recipient spent Measure B funds in accordance with Measure B requirements.
- D. Citizens Watchdog Committee (CWC or "Committee"): The CWC includes 17-members with the following appointments: Ten at-large members, two each representing the five supervisorial districts in Alameda County, one of the two nominated by a member of the Board of Supervisors, and one of the two selected by the Alameda County Mayors' Conference. Seven of the members are nominated by the seven organizations specified in the Expenditure Plan: Alameda County Economic Development Alliance for Business, Alameda County Labor Council, Alameda County Taxpayers' Association, Alameda County Paratransit Advisory and Planning Committee, East Bay Bicycle Coalition, League of Women Voters, and Sierra Club. The Committee reports directly to the public and is charged with reviewing all Measure B expenditures of the agency. Citizens Watchdog Committee members are private citizens who are not elected officials at any level of government, nor individuals in a position to benefit in any way from the sales tax.
- E. **Compliance report:** A report submitted to Alameda CTC by Measure B pass-through fund recipients annually. The compliance report details Measure B revenues and expenditures, and facilitates annual reporting for each program. Alameda CTC creates the template form for this report.
- F. **Compliance workshop:** A mandatory public workshop that Alameda CTC holds each fall to educate Measure B fund recipients on their annual compliance reporting requirements. Staff presents the compliance report form, explains the preferred audit language, and answers questions. CWC members may attend the workshop to familiarize themselves with the current fiscal year's report forms.
- G. **Fiscal year:** The time period from July 1 to June 30, considered the fiscal year in the State of California.

- H. **Measure B Programs:** Transportation or transportation-related programs specified in the Expenditure Plan that receives funding on a percentage-of-revenues formula basis, or through a discretionary grant program.
- I. Recipient: Measure B fund recipients that have signed a Master Programs Funding Agreement (MPFA) with Alameda CTC and are required to report on their Measure B expenditures annually. In the fiscal reporting year of 2011-2012, the Alameda CTC distributed Measure B pass-through funds to twenty-one (21) agencies. This includes six (6) local transit agencies (AC Transit, Altamont Commuter Express (ACE), Bay Area Rapid Transit District (BART), Livermore Amador Valley Transit Authority (LAVTA), Union City Transit, and Water Emergency Transportation Authority (WETA)); fourteen (14) local jurisdictions (cities of Alameda, Albany, Berkeley, Dublin, Emeryville, Fremont, Hayward, Livermore, Newark, Oakland, Piedmont, Pleasantion, San Leandro, and Union City); and Alameda County.
- J. Review: An examination of recipients' audit report and compliance report submissions for conformance of expenditures for Measure B transportation programs and other contractrelated requirements.
- K. Table 1-3 Attachment: The required Excel spreadsheet attachment is part of the compliance report. There are three worksheets for each program to describe Revenues and Expenditures (Table 1), FY 11-12 Actual Expenditures and Accomplishments (Table 2), and FY 12-13 Planned Project and Reserve Fund programming (Table 3).

1.4 Responsibilities

The CWC is responsible for keeping the public informed about the progress of Measure B-funded programs and projects and the appropriate use of the funds. This responsibility is primarily exercised by reviewing and reporting on the audit and compliance submissions from the participating local transportation agencies and jurisdictions and Alameda County.

Review and reporting responsibilies include the following.

- A. CWC chair: The chair plays an active role in both the review and reporting process. The chair works with Committee members on review and reporting tasks and may assign review and reporting to individual CWC members or groups of CWC members. For example, the chair could assign four subgroups to review reports according to geographic area in the county as defined in Measure B (North, Central, South, and East). The CWC chair could also identify special aspects of the review process, not defined in Measure B, but characterized as looking out for the public's interests by examining submissions for items such as significant differences in the cost for the same activity, or large Measure B reserve balances, for example.
- B. CWC members: Each CWC member conducts the review of audits and reports, either as assigned by the chair or as a whole. CWC members prepare and submit questions on the submitted reports to staff and many serve on the CWC Annual Report Subcommittee to assist in preparation of the CWC Annual Report to the public.

C. Alameda CTC staff: Staff makes all compliance reports and audits public by posting them to the Alameda CTC website, reviews the reports and audits, and incorporates the CWC member comments into their responses to the agencies and jurisdictions to confirm compliance or request clarification or more information. Alameda CTC staff also works collaboratively with CWC members to prepare the annual report to the public.

1.5 Review Process

The compliance review process follows a timeline detailed below and includes review of the audit report and the compliance report (inclusive of the Table 1-3 Attachment). The CWC members and Alameda CTC staff reviews all documents and cross checks them against each other to verify data accuracy and to ensure they are complete. CWC members and Alameda CTC staff also look at the Alameda CTC pass-through fund allocations for each Measure B fund recipient to ensure the compliance documents accurately reflect the figures.

1.5.1 Timeline

For fiscal year 2012-2013 reporting, the timeline is as follows:

Due Date	Task	Responsible
		Party
09/13/12	Prepare Compliance Reporting Forms	Staff
09/20/12	Hold Mandatory Compliance Workshop	Staff
12/27/12	Submit Financial Audit Report	Agencies
12/31/12	Submit Compliance Audit Report	Agencies
01/07/12	Post Financial Audit and Compliance Reports to Website	Staff
01/14/13	January CWC Meeting – Compliance Report Review Orientation	Staff
01/28/13	Finalize Review of Financial Audits and Compliance Reports	Staff/CWC
02/01/13	Mail Letters to Jurisdictions Regarding Compliance Status	Staff
02/23/13	Submit Clarifying or Additional Information to Alameda CTC	Agencies
03/03/13	Prepare Draft Executive Summary Report for CWC	Staff
03/11/13	March CWC Meeting – Present Draft Executive Summary Report	Staff
04/08/13	Present Draft Executive Summary Report to PPC	Staff
04/25/13	Present Draft Executive Summary Report to Commission	Staff
05/13/13	Present Draft Compliance Report to PPC	Staff
05/23/12	Present Draft Compliance Report to Commission	Staff
06/10/13	Present Final Compliance Report to PPC	Staff
06/27/12	Present Final Compliance Report to Commission	Staff

1.5.2 Audit Report Review

CWC members and Alameda CTC staff review each audit to assess that:

- A. The audit indicates that the jurisdiction has separate accounting and reporting for each type of Measure B fund received.
- B. All fund transfers are explained.

- C. Alameda CTC received the report within 180 days of the fiscal year-end.
- D. The audit contains an opinion or point of view offered by the auditor relative to the fund recipient's compliance with Measure B requirements.
- E. The figures in the audit report tie to the figures in the compliance report and Table 1-3 Attachment.

1.5.3 Compliance Report Review

CWC members and Alameda CTC staff review each compliance report and confirm that:

- A. All necessary program sections of the report are complete.
- B. The entries agree with each question asked or the requested information.
- C. The listed projects appear consistent with the programmatic topic area.
- D. The project information is specific or detailed enough to show the projects are transportation-related and in accordance with Measure B requirements.
- E. If a portion of the pass-through funds were not expended, future plans are described for Measure B Fund Reserves Table 3.
- F. For local streets and roads programs, the number of road miles submitted is consistent with the state and federal reporting.
- G. For local streets and roads programs, the pavement condition index figure submitted is consistent with the Metropolitan Transportation Commission's 2011 Pothole Report for the year 2011.
- H. For local streets and roads and bicycle and pedestrian programs, agencies are reporting the development or adoption of a Complete Streets Policy by June 30, 2013.
- I. The figures in the compliance report tie to the figures in the Table 1 and Table 2 Attachment and the audit report.

1.5.4 Table 1: Revenues and Expenditures Attachment Review

CWC members and Alameda CTC staff review each Table 1 Attachment and confirm that:

- A. For each program, the necessary worksheet of the Excel document is complete.
- B. The entries agree with the column entry instructions within the spreadsheet.
- C. The figures in the Table 1 Attachment tie to the figures in the Table 2 Attachment and the audit report.

1.5.5 Table 2: Summary of Expenditures and Accomplishments Attachment Review

CWC members and Alameda CTC staff review each Table 2 Attachment and confirm that:

- A. For each program, the necessary worksheet of the Excel document is complete.
- B. The entries agree with the column entry instructions within the spreadsheet.
- C. The figures in the Table 2 Attachment tie to the figures in the Table 1 Attachment and the audit report.

1.5.6 Table 3: Summary of Planned Projects and Reserve Funds Attachment Review

CWC members and Alameda CTC staff review each Table 3 Attachment and confirm that:

- A. For each program, the necessary worksheet of the Excel document is complete.
- B. The entries agree with the column entry instructions within the spreadsheet.
- C. The figures in the Table 3 Attachment represent an appropriate allocation of the total sum of the FY 11-12 ending Measure B Pass-through balances and anticipated FY 12-13 revenues to each of the planned projects or fund reserve sections.
- D. The amount identified in Section 3: Operation Fund Reserve does not exceed 50% of anticipated annual FY 12-13 pass-through revenue.
- E. The amount identified in Section 4: Undesignated Fund Reserve does not exceed 10% of the anticipated annual FY 12-13 pass-through revenue.

1.5.7 Annual Compliance Report to the Public

After Alameda CTC staff analyzes the compliance report data and develops a summary report, the CWC members develop an annual report to the public. CWC members volunteer to serve on a CWC Annual Report Subcommittee and work with staff to develop the report, which also includes information on capital projects and other CWC activities.

1.5.8 General Guidance

Alameda CTC staff reviews the compliance audit and report submissions and develops their own comments, questions, and concerns about the content. The CWC review process is also both required and significant, because it is the "public's" review.

The following points may give CWC members additional perspective on the task of reviewing the Measure B fund recipients' audit and compliance submissions.

A. Questioning large amounts of unspent monies is fair.

- B. During the review process, document all relevant items, questions, comments, and concerns. Just because one reviewer feels that other CWC members may identify a discrepant entry is not a reason to leave it out of review comments.
- C. Large dollar commitments to certain types of programs and administrative costs, for example, are fair to question.
- D. In examining the Funding Reserves, it is fair to question planned expenditures and reserve allocations for realistic project delivery schedules.
- E. The Alameda CTC approach to the use of the allocated Measure B funds is to give recipients the flexibility to select specific projects to fund with Measure B. As long as the overall objective of the program area is being met, recipients have leeway to expend the funds on projects they see as best for their constituency as approved through their own local public processes. If a listed project does not appear to fit into the programmatic area, seems out of sync with the Measure B topics in general, or is too non-specific or vague, thereby making it unclear if the money was appropriately spent, then ask about it.

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Annual Program Compliance Report Reserve Procedures and Policy Guidance

Background

In April 2012, all jurisdictions receiving Measure B and Vehicle Registration Fee (VRF) funds entered into a Master Programs Funding Agreement (MPFA) with Alameda County Transportation Commission (Alameda CTC). The MPFA and its associated Implementation Guidelines outlined the pass-through funding distribution, eligible expenditures, recipient reporting requirements, policies on the timely use of funds and establishment of reserve funds. Recipients of Measure B and VRF funds are required to submit to Alameda CTC a Financial Audit Report within 180 days following the close of each fiscal year and an Annual Program Compliance Report due by December 31st of each calendar year.

To assist jurisdictions to complete their Annual Program Compliance Report, this document will focus directly on the MPFA's *Article 3: Policies on Use of Funds*.

Per Article 3, jurisdictions receiving Measure B and VRF funds are required to use the funds in a timely manner. The identification of funds (i.e. reserved or non-reserved funds) in the Annual Program Compliance Report will define the amount of time available to expend the fund. These policies ensure the expeditious expenditure of voter-approved transportation dollars on projects and programs throughout Alameda County.

Timely Use of Funds and Reserve Fund Policies

Per the MPFA, Alameda CTC requires jurisdictions to expend Measure B and VRF funds expeditiously and to outline a plan of potential projects as part of the Annual Program Compliance Report. Through this reporting process, jurisdictions will specify the following fiscal year's Measure B and VRF funding expenditures, and report on the funding plans for each proposed project to be funded through designated reserve funds. The applicable policies are captured below:

Article 3.A. Timely Use of Funds Policy

The Timely Use of Funds Policy (TUF) requires all Measure B and VRF recipients to spend funds expeditiously or place funds into a reserve fund. Any funds not spent within the allotted time, including funds placed into reserve funds, will be subject to rescission, unless a written extension request is submitted to Alameda CTC and approved by the governing board.

Article 3.B. Reserve Fund Policy

The Reserve Fund Policy enables Measure B and VRF recipients to establish a reserve fund for specified periods of time. This allows jurisdictions to place unexpended funds into an applicable reserve fund to demonstrate a reasonable plan to expend Measure B and VRF funds. The types of reserve funds and their eligibilities are noted in the Exhibit A: Reserve Fund Categories.

Article 3.C. Rescission of Funds Policy

If the recipient does not meet the timeliness requirements, Alameda CTC may rescind any unspent funds and interest earned, unless the recipient requests and Alameda CTC approves a time extension.

Exhibit A: Reserve Fund Categories

RESERVE CATEGORY	MAXIMUM FUNDING ALLOTMENT	TIME USE OF FUNDS REQUIREMENT
Capital Fund Reserve Recipients may establish a specific capital fund reserve to fund specific large capital project(s) that could otherwise not be funded with a single's year worth of Measure B or VRF pass-through funds.	None.	 Recipients may collect capital funds during not more than three fiscal years, and Recipients shall expend all reserve funds by the end of three fiscal years following the fiscal year during which the reserve was established.
Operations Fund Reserve Recipients may establish and maintain a specific reserve to address operational issues, including fluctuations in revenues, and to help maintain transportation operations	50 percent of anticipated annual pass-through revenue	(1) Revolving fund(2) Unexpended funds may be reassigned in the subsequent fiscal year.
Undesignated Fund Reserve Recipients may establish and maintain a specific reserve for transportation needs over a fiscal year for grants, studies, contingency, etc.	10 percent of anticipated annual pass-through revenues	(1) Unexpended funds may be reassigned in the subsequent fiscal year.

Recipient Reporting Requirements and Alameda CTC's Evaluation

In the Annual Program Compliance Report, recipients are required to report in *Table 3: Planned Projects* and *Reserved Funds* the implementation schedules and funding plans for proposed projects using remaining balances and the following fiscal year's (FY) anticipated revenues.

This table is broken into four sections:

- 1. FY 2012-13 Planned Projects (unreserved funds);
- 2. FY 2012-13 through FY 15-16 Capital Fund Reserve;
- 3. FY 2012-13 Operation Fund Reserve; and
- 4. FY 2012-13 Undesignated Fund Reserve.

In *Exhibit B: Reserve Fund Categories Evaluation* on the following pages, the roles and responsibilities of both the recipient and Alameda CTC are described for each section of the Annual Program Compliance Report's Table 3.

Exhibit B: Reserve Fund Categories and Responsibilities

Program Compliance Report Table 3 Section 1: FY 2012-13 Planned Projects (unreserved)			
RESERVE TYPE DESCRIPTION	RECIPIENT'S RESPONSIBILITY	ALAMEDA CTC'S RESPONSIBILITY	
Projects included in this section are required to be implemented and expended in full during FY 12-13. Project Types include: - One-year Capital Projects - Traffic Operations - Traffic Signal Coordination - Slurry Seal/Pavement Rehabilitation - Program Management	Recipients are allowed to outline specific projects that are anticipated to be implemented during FY 12-13. Recipients will report these same projects/expenditures in subsequent Annual Compliance Reports and identify their delivery status.	Alameda CTC will review projects listed in this section through the Annual Program Compliance Report process and ensure the Recipient is adhering to the TUF Policy of the MPFA. Alameda CTC will monitor Recipient's reported planned expenditures in the FY 11-12 Annual Program Compliance Report's Table 3 and the Recipient's actual expenditures reported in the FY 12-13 Annual Program Compliance Report.	

What happens to unexpended balances?

- 1. All funds specified in this section must be expended in their entirety.
- 2. Any funds not expended may be subject to rescission, unless a written request is submitted to Alameda CTC and approved by the Board.

Program Compliance Report Table 3 Section 2: FY 2012-13 through FY 2015-16 Capital Fund Reserve			
RESERVE TYPE DESCRIPTION	RECIPIENT'S RESPONSIBILITY	ALAMEDA CTC'S RESPONSIBILITY	
Projects included in this section are designated with Capital Fund Reserves during FY 12-13 through FY 15-16. The Capital Fund Reserve is for large capital project(s) that could otherwise not be funded with a year's worth of Measure B/VRF pass-through funds. All programmed funds must be expended by the end of FY 15-16.	Recipients are expected to report large capital projects funded with Measure B/VRF revenue over the next four fiscal years. All funds must be expended prior to the end of the third fiscal year immediately follow the fiscal year during which the reserve was established.	Alameda CTC will track each project proposed in the Capital Fund Reserve through the Annual Program Compliance Report process to ensure the Recipient is adhering to the TUF Policy of the MPFA. Alameda CTC will monitor Recipient's reported Capital Reserve Projects in the FY 11-12 Annual Program	
Project Types include: - Multi-year Capital Projects - Roadway Projects - Drainage/Facilities Projects - Slurry Seal/Pavement Rehabilitation - Bike/Pedestrian Projects	Any projects that require additional Measure B/VRF funding beyond the total anticipated fiscal year's revenue that is allocated in this reserve must state in the project status notes: 1. The total project cost using Measure B/VRF funding; 2. The outstanding Measure B/VRF balance that is required to complete the project; and 3. Specify anticipated future funding using additional Measure B/VRF revenue for the project in	Compliance Report's Table 3 and the Recipient's actual expenditures reported in future Annual Program Compliance Reports.	

subsequent years.

Identified Capital Reserve Projects require a unique description. If a certain project type is repeated (i.e. pavement rehabilitation), please add additional information to the title such as year of the project or location (i.e. 2012 Citywide Pavement Rehabilitation or Main St. Pavement Rehabilitation).

Recipients will report these same projects/expenditures in subsequent Annual Compliance Reports and identify their delivery status (i.e. continuing or close-out).

What happens to unexpended balances?

Program Compliance Reporting process.

- 1. Recipients must expend the funds identified for projects in this reserve in the FY 11-12 Program Compliance Reporting process by the end of FY 15/16.
- 2. Funds may be carried over from year to year within this three year window. However, Alameda CTC will be monitoring each identified project to ensure that the reported expenditures for each fiscal year are being expended and meeting a timely expenditure by the end of FY 15/16.
- 3. Any funds not expended by the end of third fiscal year immediately following the fiscal year during which the reserve was established will be rescinded, unless a time extension request is granted by Alameda CTC.

Program Compliance Report Table 3			
Section 3: Operations Fund Reserve			
RESERVE TYPE DESCRIPTION	RECIPIENT'S RESPONSIBILITY	ALAMEDA CTC'S RESPONSIBILITY	
Projects and activities included in this	Recipients are allowed to program up	Alameda CTC will review the project	
section are designed to address	to 50 percent of anticipated annual	list to determine eligibility in the	
operational issues, such as fluctuations	revenue for operational	operational reserve.	
in revenues, and to help maintain	projects/programs such as transit		
transportation operations.	operations, traffic operations,	Alameda CTC will ensure the	
	streetlight maintenance, etc.	programmed amount does not exceed	
The total amount identified may not		50 percent of anticipated annual	
exceed 50 percent of anticipated	Recipients may also create a reserve	revenue.	
annual revenue.	item for general operations.		
Project Types include:	Recipients cannot program more than	Alameda CTC will monitor Recipient's	
 Transit Operations 	50 percent of anticipated annual	reported Operation Reserve Projects in	
 Traffic Signal Coordination 	revenue.	the FY 11-12 Annual Program	
 Street Lights Maintenance 		Compliance Report's Table 3 and the	
 Roadway/Traffic Studies 	Recipients will report these same	Recipient's actual expenditures	
- Facilities Maintenance	projects/expenditures in subsequent	reported in the FY 12-13 Annual	
 General Studies 	Annual Compliance Reports and	Program Compliance Report.	
	identify their delivery status (i.e.		
	continuing or close-out).		
What happens to unexpended balances?			

1. Unexpended FY 12-13 Operational Fund Reserve balance may be reassigned as part of the subsequent Annual

Program Compliance Report Table 3			
Section 4: Undesignated Fund Reserve			
RESERVE TYPE DESCRIPTION	RECIPIENT'S RESPONSIBILITY	ALAMEDA CTC'S RESPONSIBILITY	
Projects included in this section are for unspecified/as-needed transportation activities such as such as matching funds for grants, project development work, studies for transportation purposes, or contingency funds for a project or program. This fund may not contain more than 10 percent of annual pass-through	Recipients may establish an undesignated reserve fund for yet to be defined transportation funding needs of up to 10 percent of anticipated annual revenue. Recipients may propose potential uses of undesignated fund reserves in the additional information or status section.	Alameda CTC will ensure the programmed amount does not exceed 10 percent of anticipated annual revenue. Alameda CTC will monitor Recipient's reported proposed expenditures in the FY 11-12 Annual Program Compliance Report's Table 3 and the Recipient's actual expenditures reported in the FY	
revenues.		12-13 Annual Program Compliance Report.	
What hannens to unexpended halances?			

What happens to unexpended balances?

1. Unexpended FY 12-13 Undesignated Fund Reserve balance may be reassigned as part of the subsequent Annual Program Compliance Reporting process.

ESTABLISH RESERVE FUNDS

The TUF policy dictates that Measure B and VRF funds must be expended expeditiously and within specified time periods as outlined for each of the reserve categories.

As such, recipients are required to submit an Annual Program Compliance Report on December 31st. This submitted report will be reviewed by Alameda CTC staff, the Citizens Watchdog Committee, and posted on the Alameda CTC's website. Recipients may be requested to clarify reporting data and project implementation/funding plans. As such, recipients may be asked to modify their Annual Program Compliance Report submittal. By March 15th, recipients' will submit revisions to the Annual Program Compliance Reports, if necessary. These reports will be used to establish an implementation and funding plan for Measure B/VRF funds.

The finalized (*executed*) reported information provided in the FY 11-12 Annual Program Compliance Report's Table 3 will be used to evaluate the recipient's adherence to the TUF policy as described in the MPFA. Information reported in the FY 11-12 Annual Compliance Program Report's Table 3 will be evaluated against the subsequent year's reported expenditure information to determine compliance with the TUF policy.

AMENDMENT REQUESTS

Recipients may request, in writing, amendment requests to the *Table 3: Planned Project and Reserve Funds* to update project lists, planned expenditures, and reserve allocations against which the recipient's TUF performance will be evaluated.

Amendment requests should include information on the delivery status of planned projects and programs, and reasons for implementation delay of the Measure B/VRF funded improvements.

Administrative Amendment

Adjustments to account for variances between anticipated revenue projections and actual Measure B/VRF pass-through revenue will be addressed in the subsequent Annual Program Compliance Report process.

The Alameda CTC Commission will consider the following amendment requests.

- 1. Reallocation of unexpended FY 12-13 balance or Capital Fund Reserve at the TUF milestone.
- 2. One-year Time Extensions pertaining to unexpended funds allocated to the FY 12-13 balance or Capital Fund Reserve at the TUF milestone.
- 3. Revision to projects identified in the Capital Fund Reserve including scope, project lists, and dollars.

Recipients may request amendment requests for the above situations if recipient demonstrates that unforeseen and extraordinary circumstances have occurred that would justify the extension.

Amendment Procedure

- 1. Recipients must submit a request for a time extension in writing to Alameda CTC's Executive Director.
- 2. Alameda CTC staff will evaluate the eligibility of time extension request and will prepare the staff report to Alameda CTC Commission.
- 3. Alameda CTC Commission will determine whether to approve or deny the extension request.
- 4. Alameda CTC staff will notify recipient of the Commission's action in writing.



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Alameda CTC Citizens Watchdog Committee Meeting Minutes Monday, November 19, 2012, 6:30 p.m., 1333 Broadway, Suite 300, Oakland

Att	endance Key (A = Absent, F	P = Present)
Members: P James Paxson, ChairP Harriette Saunders, Vice ChairA Pamela Belchamber	A Petra Brady P Mike Dubinsky A Arthur Geen P James Haussener	P Jo Ann Lew P Raj Salwan P Aaron Welch P Hale Zukas
Staff: P Arthur L. Dao, Executive DirectorP John Hemiup, Senior TransportatP Tess Lengyel, Deputy Director ofPublic Affairs and LegislationP Patricia Reavey, Director of Finan	Policy, P	_ Matt Todd, Manager of Programming _ Angie Ayers, Acumen Building Enterprise, Inc. _ John Nguyen, Acumen Building Enterprise, Inc.

1. Welcome and Introductions

James Paxson, CWC Chair, called the meeting to order at 6:35 p.m. The meeting began with introductions and meeting outcomes. James welcomed to the committee the new members Raj Salwan and Aaron Welch.

Guest Present: Ekaterina Bertin

2. Public Comment

There were no public comments.

3. Approval of July 9, 2012 Minutes

A request was made at the July 9, 2012 meeting for staff to provide the 2000 Measure B ballot. Staff informed the committee that the Transportation Expenditure Plan and ballot are available on the Alameda CTC website under the publications/media tab. The URL is http://www.alamedactc.org/app pages/view/8083.

Jim Haussener moved to approve the minutes as written. Harriette Saunders seconded the motion. The motion carried 6-0, with one abstention, Raj Salwan.

4. Program Compliance Workshop Update

Matt Todd gave a presentation on the Alameda CTC annual compliance reporting process that documents 2000 Measure B expenditures for four program areas. The CWC reviews the expenditures related to the programs.

Matt discussed the annual audit and compliance reporting requirements, new compliance policies, and the CWC compliance review process dates. He mentioned that in the past, the CWC was concerned about recipients not spending their pass-through funds in a timely manner and maintaining high reserves. Matt informed the committee that the new Master Programs Funding Agreements (MPFAs) have now include policies that address:

- Timely use of funds
- Reserve funds
- Rescission of funds
- Complete Streets

Matt informed the committee that 57 people attended the September compliance workshop, and staff has been fielding many calls from the jurisdictions and agencies over the last two months. (See Attachment A to review the presentation.)

Questions/feedback from members:

- Did all of the jurisdictions sign off on the new compliance policies and MPFAs? Yes, the jurisdictions all signed the new agreements.
- Can the jurisdictions ask for a waiver if the funds are unspent? Yes, an option exists on a case-by-case basis, and Alameda CTC may grant a waiver.
- What will happen to the unspent funds? The funds will remain with the particular fund source category and be redistributed if necessary. For example, if the funds were for local streets and roads (LSR), the unspent funds would return to the LSR category.
- At an earlier CWC meeting, staff agreed that the term "reserves" would change to "balances." Staff stated that the definition for reserves was written in the MPFAs. Staff also mentioned that the terminology for reserves and balances may be interchangeable. Since the implementation of the Governmental Accounting Standards Board (GASB) 54, using the terminology reserves versus balances is not a conflict.
- What expectations did Alameda CTC lay out at the September workshop for jurisdictions/agencies regarding the list of projects identified for the pass-through funds? How will the Alameda CTC maintain the list of projects so the jurisdictions/agencies can monitor projects proposed to be funded? To track the timely use of funds requirement, we have expanded the information collected for future projects and will require the jurisdictions/agencies to uniquely identify a given project. Next year, the Alameda CTC will track the projects implementation and compliance with the reserve policy requirements.
- Can the CWC expect staff to provide a comment to the jurisdiction/agency stating that the project list does not match the list from last year, and the Alameda CTC would like to know why? Yes.

- The CWC requested a copy of the letters that will go to the jurisdictions in February.
- A member noted that the amended compliance report from the Alameda County
 Public Works Agency, which the CWC Ad-hoc Subcommittee received, did not have a
 signature. What is the process for jurisdictions/agencies to amend the compliance
 report with appropriate signatures? Staff said that Alameda CTC will incorporate into
 new instructions for changes to program compliance that the same signatories who
 signed the original also sign any final amended report.

5. Report on the CWC Pre- and Post-Audit Subcommittee Meetings

James Paxson informed the committee that staff would provide an overview under agenda item 6 of the audit process and the CWC Pre-and Post-audit Subcommittee meetings with the independent auditing firm Vavrinek, Trine, Day & Co., LLP (VTD). He informed the committee that the minutes from the pre- and post-audit subcommittee meetings are in the agenda packet.

6. ACTIA Independent Audit Presentation through February 29, 2012 Termination
Ahmad Gharaibeh with VTD presented ACTIA's audit report through the closure of ACTIA on
February 29, 2012. Ahmad reviewed basic financial statements, CWC audit concerns,
required communications, internal controls, and the limitations worksheet.

Highlights of the presentation include the following:

- Regarding the report of the financial statements, the auditor found no material weaknesses or items of administrative concern, and VTD issued a "clean" or "unqualified" opinion, meaning that the information stated in the financial statements through February 29, 2012 is accurate in all material respects.
- Regarding the CWC audit concerns, Ahmad provided information that showed the audit testing performed and other procedures used to address the concerns discussed at the CWC pre- and post-audit subcommittee meetings. See Attachment B for more details.
- Regarding internal controls, Ahmad discussed and provided information on the suggestions VTD made during interim fieldwork to Alameda CTC of three minor adjustments to internal control procedures. Alameda CTC implemented the suggestions prior to VTD's final audit. See Attachment B for more details.

Questions/feedback from the members:

- Explain the process the auditor used to review purchase orders. Ahmad reviewed the process using a purchase order with a significant dollar amount as follows:
 - The auditor views the check register to review the disbursements for the current year.
 - The auditor will view the invoices, because they contain the back-up information.
 - The auditor visits the purchasing department and requests the purchase order that authorizes payment for a particular vendor.
 - For a construction contract, the auditor will ensure the amount of the purchase is approved by the Commission.

- The primary goal of the auditor is to confirm that the authorization occurred in compliance with agency policy, and the people that pay the check are independent from the purchasing function.
- A request was made for VTD to define the terms "government fund financial statement" and "government wide financial statement" and which pieces of the audit fall under the two terms. To set the stage for the definition, Ahmad stated that full accrual financial statements are on pages 54 and 55 of the packet, and the fund financial statement breaks down the individual funds in separate, self-balancing columns. The emphasis on page 54 is a short-term outlook and on page 55 is the long-term outlook.
- Will the \$10 million debit and the \$33 million credit on page 59 show up next year?
 Ahmad said this is a one-time event. The difference between the full accrual and modified accrual will be insignificant in the upcoming year.
- How many checks above and below \$50,000 are issued over a year? Patricia Reavey stated that a significant number of checks over \$50,000 are issued. The exact number is not known, and staff will need to look up this information if the CWC truly wants the exact numbers. There was no follow up from CWC requesting this information.
- Why did VTD recommend two signatures on checks? Having two signatures will serve as an internal control and dissuade fraud by one party. Patricia stated that the recommendation was made by VTD to require two signatures on pre-printed checks, which are only Alameda County Congestion Management Agency checks.
- How much revenue does the Alameda County Transportation Authority (ACTA)
 have? Patricia said that ACTA revenue is interest on its investments. ACTA no longer
 receive sales tax revenues.
- Since this audit is for eight months, will VTD perform an audit on the remainder of year? No. VTD will not audit the sales tax collection again for this fiscal year. The remaining four months will be consolidated with the Alameda CTC financial statement. However, the Measure B financial activity will be reported as separate funds within the Alameda CTC audit results.
- A CWC member noted that the date is incorrect on page 51. Instead of July 1, 2012, it should be July 1, 2011.
- Who prepares the financial statement for Alameda CTC? It's a joint effort between VTD and Alameda CTC. VTD prepares the first draft of the financial statement, staff modifies the data, and VTD audits that statement.
- Who verifies the information that Alameda CTC prepares, and is the agency
 accounting system automated? Staff stated that ultimately the auditor verifies the
 financial statements generated by Alameda CTC. A CWC member implied that the
 Alameda CTC review process is inadequate. Staff informed the committee that the
 production of the financial statement is a manual process. However, staff uses an
 automated system for the trial balance and the general ledger.
- Who audits the timely distribution of the Measure B dollars? VTD verifies the amount received from the Board of Equalization (BOE). VTD also confirms the disbursement of the funds. If the Alameda CTC were ever late on disbursements, the

cities would know about it and contact the agency. The BOE places the date of disbursement of the sales tax funds on its website.

• The committee questioned the variance of the administrative costs for the \$3 million shown on page 58 versus the mid-year budget update total administrative cost of \$5.2 million. Ahmad stated that there are many one-time charges that do not make the administrative costs linear.

At the post-audit subcommittee meeting on November 2, 2012, Patricia informed the group that she will provide information on the following:

- The calculation of full-time equivalents charged to ACTIA funds for fiscal year 11-12.
- Information to show the CWC where the savings occurred for the merger.

Patricia discussed and provided handouts to the committee to address the CWC concerns. She stated that the next steps for the independent audit are:

- The Finance and Administration Committee approved the independent audit on November 19, 2012.
- The full Commission will review and approve the audit on December 6, 2012. Also, on December 6, the Commission Audit Committee will review the June 30, 2012 audit.
- A joint meeting will take place with the Commission Audit Committee and the CWC Audit Subcommittee on December 6, 2012 at 11 a.m. at Alameda CTC offices.

7. Quarterly Investment Report: FY 12-13 First Quarter Report

Patricia reviewed the Alameda CTC Consolidated FY 12-13 First Quarter Investment Report with the committee. A member inquired why the agency seeks external financing when ACTIA has many investments that provide additional income at various times. Does the agency reserve the funds from the investments for this purpose? Patricia stated that based on the cash flow, the report shows that many capital projects will have a need for those funds. A member requested staff to include FY 12-13 vs. FY2013 on the consolidated investment report for clarity.

A member requested staff to email the investment report to the CWC members in advance. Art Dao stated that the CA Government Code requires that, if the Agency chooses to produce a quarterly investment report, it must be provided within 30 days of the end of the quarter to the Commission members. Staff agreed to email the investment report to the CWC at the same time the agency gives the report to the Commission.

8. CWC Annual Report Outreach Summary

A. Summary of Outreach and Costs

Tess Lengyel gave an update on the publishing and outreach for the 10^{th} CWC Annual Report to the Public. She summarized the work Alameda CTC did, which was based on the direction of the CWC, to produce and distribute the report, as well as to place print and online banner advertisements in the media. Placing the report in Bay Area publications and the banner advertisements on various websites required creating many different layouts to fulfill the space requirements.

The outreach efforts included the following:

- Converting the advertisement to Chinese and Spanish and e-mailing the condensed versions to 51 Asian community organizations and 23 Hispanic community organizations
- E-mailing a press release with a link to the full report to all media in Alameda County
- Placing an update in the September issue of the Alameda CTC e-newsletter with a link back to the full report and the additional language versions
- Placing information on the Alameda CTC website under the *What's New* section that links directly to the full report
- Handing out the print version of the report to the Alameda CTC Commission and the community advisory committees
- Bringing the print version of the report to numerous outreach activities

The budget for the Annual Report was \$50,000 and the actual cost was \$42,713, which included the cost of design and placement of the online and print advertisements and the printing and mailing of the hard copy report.

James Paxson requested staff create a cost benefit analysis to assist in determining if the CWC is receiving a good return on its investment.

B. Summary of Feedback

The summary of feedback was discussed under agenda item 8A.

9. CWC Member Reports/Issues Identification

Jim Haussener submitted an Issues Identification Form to be reviewed at the January 14, 2013 CWC meeting.

10. Staff Reports/Board Actions

A. One Bay Area Grant Program

Art Dao gave an overview on the One Bay Area Grant (OBAG) program. He noted that OBAG funding is not connected to ACTIA Measure B; however, Alameda CTC is sharing the information as part of the agency's outreach efforts, even though it's not under the CWC purview. The OBAG program is a new way for the Metropolitan Transportation Commission (MTC) to distribute Federal Surface Transportation Program (STP) and Congestion Mitigation and Air Quality (CMAQ) funds. Historically, the STP and CMAQ funds were distributed by formula and used on LSR repair, bicycle and pedestrian improvements and to support Transportation for Living Communities. Two years ago, the region embarked on a new way of distributing federal funds that includes tying land use with transportation. The old formula for the STP and CMAQ funds was derived using population and road miles. The new formula for OBAG is related to housing production data and population.

Alameda County's estimated share of the OBAG funding is \$63 million of STP/CMAQ over four fiscal years. For Alameda County, 70 percent of the OBAG funding must be

used for transportation projects that support Priority Development Areas and 30 percent of the OBAG funds may be programmed for transportation projects anywhere else in the county.

The projects will need to comply with OBAG and federal funding requirements as well as local criteria that Alameda CTC will use to evaluate projects in Alameda County. A member stated that Castro Valley is looking at doing a form of housing near transit. Will any of the OBAG funds go to communities to address noise issues? Will the funds be used to make up for the redevelopment agency short falls? The active projects don't seem to fall out in the sub-regions.

Staff stated that geographic equity does not apply for these funds. Alameda CTC's job is to ensure that funding is provided to areas that are most likely to produce housing that will absorb growth to reduce greenhouse gas emissions. Alameda County jurisdictions must also show historically and the future ability to build housing. In terms of Castro Valley, if the area needs planning assistance to get things ready, there will be grant-based funds to help it get there.

B. General Items

Art gave an update on the November 6 election outcome for Measure B1, which is currently at 66.53 percent. He said the Registrar of Voters would certify the results in the next two days. The Planning, Policy and Legislation Committee directed Alameda CTC staff to seek a recount of the ballots, if feasible, based upon a meeting with the Registrar's office.

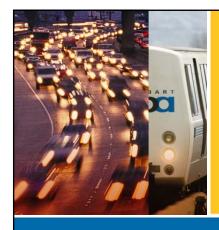
11. Adjournment/Next Meeting

The meeting adjourned at 8:35 p.m. The next meeting is scheduled for January 14, 2013 at the Alameda CTC offices.

<u>Attachments</u>

Attachment A: CWC Annual Compliance Reporting Review Orientation
Attachment B: Independent Audit Report Presentation on ACTIA

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CWC Annual Compliance Reporting Review Orientation

A Presentation by **Alameda County Transportation Commission Staff** November 19, 2012



Citizens Watch Dog Committee Role



- Reviews all 2000 Measure B expenditures for the four program areas:
 - 1. Bicycle and Pedestrian Safety
 - 2. Local Streets and Roads
 - 3. Mass Transit
 - 4. Special Transportation for Seniors with Disabilities (Paratransit)
- · Reports directly to the public annually
- May request that recipients present a project progress report to the CWC



2

Annual Compliance Report Requirements

 Measure B or VRF Pass-through funds recipients are required to submit to the Alameda CTC:

1. Independent Financial Audit Report

- Electronic and hardcopy due on December 27, 2012

2. Program Compliance Report

- Electronic and hardcopy due on December 31, 2012
- Financial Audit and Compliance Report captures recipients' FY 2011-12 expenditures



Reporting Requirements

- Recipients required to expend Measure B and VRF dollars expeditiously
- Recipients must show they are meeting specific reporting requirements outlined in the MPFA
 - Publish an annual article in Alameda CTC newsletter or jurisdiction newsletter
 - Post information on the jurisdiction's website
 - Link to www.AlamedaCTC.org
 - Post Signage



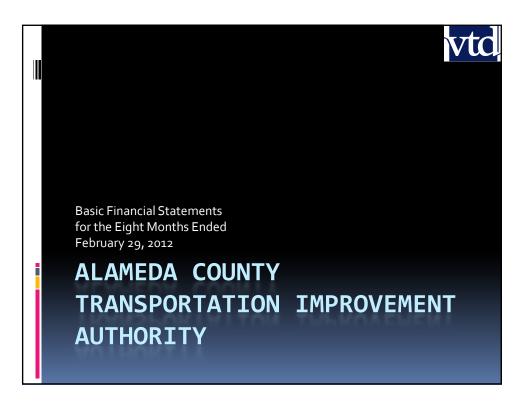
New Compliance Policies

- Timely Use of Funds Policy: The MPFA requires all Measure B and VRF funds received to be spent expeditiously.
- **Reserve Fund Policy**: The MPFA allows recipients to reserve funds in defined reserve programs.
- Rescission of Funds Policy: The MPFA requires recipients to return unspent funds and all interest earned thereon to Alameda CTC.
- Complete Streets Policy: Implementation Guidelines require recipients to have an adopted complete streets policy, or demonstrate that a policy is being developed and will be adopted by June 30, 2013.



Dates	Action
September 20	Annual Compliance Workshop
December 27	Independent Financial Audit Due
December 31	Programs Compliance Reports Due
January 7, 2013	Staff posts Compliance Reports to website
January 14, 2013 (CWC Meeting)	CWC receives binders and reviews audit reportsStaff provides Compliance Review Guidance
January 31, 2013	Finalize audit and compliance report review
February 2013	Measure B/VRF Recipients receive Compliance Status Letters and Request for Information Letters
March 11, 2013 (CWC Meeting)	CWC receives Draft Executive Summary of Compliance Report
April 2013	Draft Executive Summary to Committees
May 2013	Draft Compliance Report
June 2013	Final Compliance Report to Commission

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Financial Audit

- Financial statements being presented are for the Eight Months Ended February 29, 2012, ACTIA's official date of termination and include the ACTA capital fund.
- Financial statements are the responsibility of management.
- Our responsibility is to express an opinion of the financial statements based on their audit.
- We planned and performed the audit to obtain reasonable assurance about whether the financial statements are free of material misstatements.
- Audits include:
 - Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.
 - Assessing the accounting principles used and significant estimates made by management.
 - Evaluating overall financial statement presentation.

Financial Audit

Continued

- Audits are performed in conformance with Generally Accepted Auditing Standards (GAAS) which requires the auditor:
 - adequately plan the work and properly supervise assistants,
 - obtain a sufficient understanding of the entity and its environment, including its internal control, to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures, and
 - obtain sufficient appropriate audit evidence by performing audit procedures, on a test basis, to afford a reasonable assurance for an opinion regarding the financial statements under audit.

CWC Audit Concerns Addressed

- As part of the audit procedures VTD:
 - tested data from all areas of the Alameda CTC using a variety of testing strategies, including analytical procedures, confirmations of account balances and search for unrecorded liabilities,
 - consulted with prior audit firms, but did not learn of any concerns over Measure B funds,
 - confirmed that ACTIA transactions are accounted for separately from all other funds in the financial system,
 - confirmed the amounts reported on the limitation calculations for both the 4.5% administration and the 1% salary and benefit limitations and confirmed compliance with those requirements,
 - reviewed the methodology of accounting for hours on timecards, traced payroll charges back to specific timecards to verify the allocation of time in payroll from the timecards and confirmed supervisory approval (There were no unusual trends in the allocation of time detected), and
 - determined general fund charges to be higher risk and tested to ensure allocations of administrative expenses to the ACTIA general fund were calculated reasonable and accurately and properly allocated.

Required Communications

- The Auditor is required to communicate significant deficiencies or material weaknesses in internal control to the CWC.
 - We noted no significant deficiencies or material weaknesses in internal controls.
 - We had no adjustments to the financial statements.
- We encountered no difficulties in the performance of the audit.

Internal Controls

- At interim, we noted three internal control recommendations for staff which were incorporated into procedures before the final audit which
 - Changing the requirement on ACCMA special revenue fund bank accounts with preprinted check stock to require 2 signatures on all checks, not just checks over \$50,000.
 - The signature cards were changed with the bank requiring 2 signatures on all checks and the statement "Two authorized signatures required" is now printed below the first signature line on all preprinted checks.
 - Requiring 2 employees to authorize a new hire in the payroll system.
 - The payroll system used by the agency only required one authorized employee to set up a newly hired employee. Staff worked with ADP to implement the requirement for 2 authorizations before allowing a new employee to be set up in the payroll system.
 - Restricting financial system access for the accounting staff person who runs checks to make sure that employee does not have access to vendor setup or
 - Staff has limited access to the financial database for all employees to what they need to access to do their jobs only and has ensured that the accountant that runs checks does not have access to vendor setup or change.

ACTIA Financial Highlights

- Total assets decreased by \$22.6 million or 7.3% from \$311.7 million to \$289.1 million as of February 29, 2012 compared to June 30, 2011. Cash and investments comprised \$262.0 million or 90.6% of the total assets as of February 29, 2012.
- Sales tax revenue for all funds was \$74.0 million during the period July 1, 2011 through February 29, 2012, a decrease of \$31.4 million or 29.8% from fiscal year 2011 due to the abbreviated reporting period.
- Total expenses were \$70.2 million during the period July 1, 2011 through February 29, 2012, a decrease of \$97.9 million or 58.3% from fiscal year 2011. This amount included \$2.9 million for administration, \$19.9 million for highways and streets, \$23.8 million for public transit and \$23.5 million for local transportation.
- Total liabilities decreased \$27.6 million or 47.2% from \$58.3 million to \$30.8 million as of February 29, 2012 compared to June 30, 2011 due to a change in methodology used for capital project accruals during fiscal year 2011.
- Total net asset increased by \$4.9 million or 2.0% to \$258.3 million as of February 29, 2012 compared to June 30, 2011.

ACTIA - Statement of Net Asset February 29, 2012(in thousands of dollars)

Assets:

 Cash and Investments
 \$262,025

 Receivables
 22,900

 Land Held for Resale
 4,068

 Other Assets
 57

 Capital Assets, net
 28

 Total Assets
 289,078

Liabilities:

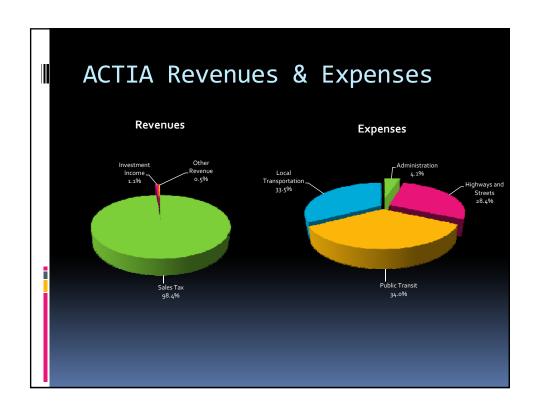
Payables and Accrued Liabilities 30,710

Deferred Revenue 76
Total Liabilities 30,786

Net Assets:

Investment in Capital Assets 28
Restricted for Transp. Projects/Programs 240,823
Unrestricted 17,441
Total Net Asset \$258,292

ACTIA Statement of Activities for the Eight Months End								
February 29, 2012(in thousands of dollars)								
Governmental Activities								
Program Revenues Capital Revenues	\$ 64							
Expenses	\$ 04							
Administration	2,948							
Transportation Improvements	_67,211							
Total Expenses	70,159							
Total Governmental Activities	(70,095)							
General Revenues	<u>75,042</u>							
Change in Net Assets	4,947							
Net Assets – Beginning	<u>253,345</u>							
Net Assets – Ending	<u>\$258,292</u>							



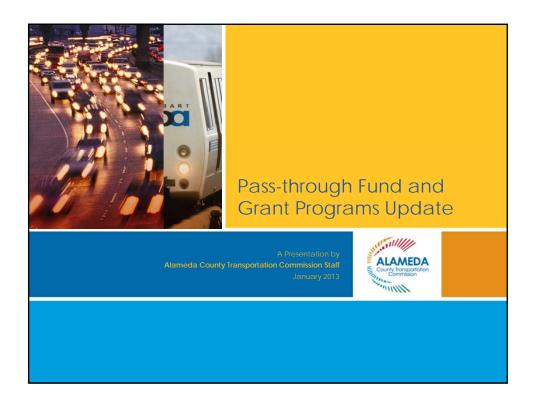
ACTIA Auditor Opinion

ACTIA received what is referred to as unqualified or clean audit opinion for the Eight Months Ended February 29, 2012.

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities and each major fund of the Alameda County Transportation Improvement Authority, as of February 29, 2012, and the respective changes in financial position for the eight months then ended in conformity with accounting principles generally accepted in the United States of America."

ACTIA February 29, 2012

Questions?



A Brief History: Measure B

- Measure B half-cent sales tax approved by voters in 1986
- Alameda County was one of the first California Self-Help Counties
 - Self-help Counties generate approximately \$4 billion per year for California transportation and mobility
- In 2000: Measure B was reauthorized with 81.5% voter approval rate
- In 2002: Tax collection and program allocations began
- In 2004: Grant allocations began





Measure B-Funded Programs

Pass-through Fund Program

- Allocates funds to 21 agencies/jurisdictions
- Funds four types of programs
 - Local Street and Roads
 - Mass Transit
 - Special Transportation for Seniors & People with Disabilities (Paratransit)
 - Bicycle and Pedestrian Safety
- Higher than anticipated tax revenues in FY 11-12
- Distributed \$60.5 million in FY 11-12

Four Grant Programs

- Funds four types of programs
 - Bicycle and Pedestrian Safety
 - Paratransit
 - Express Bus
 - Transit Center Development (TCD)
- 121 projects awarded to date since 2004, totaling \$32.0 M
- \$32.0 M of Measure B funds leveraged \$87.4 M of other funds for a total investment of \$119.4 M
- Next Bicycle & Pedestrian, TCD and Express Bus Programs Call for Projects will be coordinated with the Federal One Bay Area Grant (OBAG)
- Next Paratransit Program Call for Projects anticipated in February 2013

Pass-through Fund and Grant Programs Update

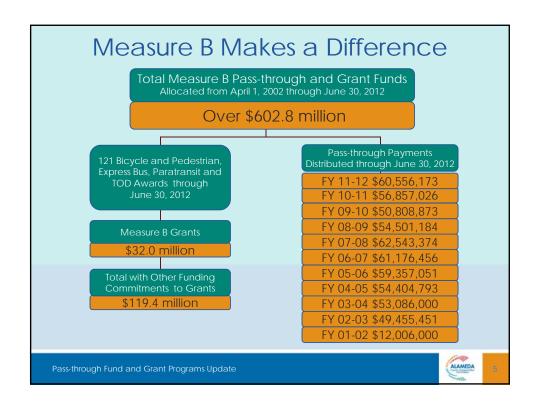


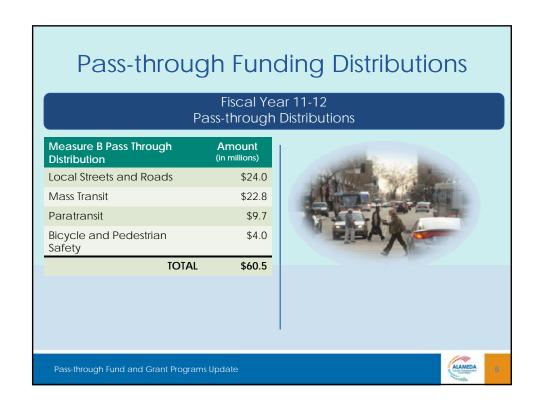
Measure B Pass-through Funds and Grants Distribution

60% of annual Measure B Revenues for five programs:

- Local Streets and Roads (22.34%)
- Mass Transit (21.92%)
 - Countywide Local and Feeder Bus Service (16.86%)
 - > AC Transit Welfare to Work Program (1.46%)
 - Alameda/Oakland Ferry Service (0.78%)
 - Countywide Express Bus Service (0.70%)
 - > Altamont Commuter Express (2.12%)
- Paratransit (10.45%)
- Bicycle and Pedestrian Safety (5%)
 - > 25% regional planning and regional projects
 - > 75% local jurisdictions
- Transit Center Development (0.19%)
 - Local Match
 - > TOD-TAP







Pass-through Fund Compliance Reporting Requirements

- Road miles served (not applicable to transit agencies)
- Population numbers (not applicable to all projects)
- Complete Streets Policy by June 2013
- Article in Recipient's or Alameda CTC's newsletter
- Website coverage of the project
- Signage about Measure B/VRF funding
- End-of-year independent audit due 12/27/12
- End-of-year compliance report due 12/31/12
- Audits and compliance reports posted on Alameda CTC web page

Pass-through Fund and Grant Programs Update



Grant Program Overview

- Competitive programs that improve transportation
 - > 39 active projects
 - > 82 complete projects
- Improve transportation access for the diverse population
- Provide improvements that encourage Alameda County residents to walk, bike, take public transportation and live in transit oriented developments









Bicycle and Pedestrian Countywide Discretionary Fund (CDF) Grant Program

- Updates to Countywide Pedestrian and Bicycle Plans
- City and County bicycle and pedestrian plans
- Gap closures
- Education and safety programs
- Capital projects









Pass-through Fund and Grant Programs Update



City of Fremont Irvington Area Pedestrian Improvement Project

- Fremont is constructing pedestrian improvements at six intersections along Fremont Boulevard, between Eugene Street and Washington Boulevard, in the Irvington District.
- Project elements include:
 - Installing ADA-compliant curb ramps
 - Constructing bulb-outs and expanded median islands to reduce crossing distance
 - Adjusting pedestrian push button heights and reach to improve accessibility for people using wheelchairs
- Project will improve pedestrian safety at signalized and non-signalized intersections







Express Bus Service Grant Program

- Expansion and enhancement of operations
- Express bus services
 - > Dynamic message signage
 - > Real-time information systems
 - > Accessibility improvements



Pass-through Fund and Grant Programs Update



Express Bus Operating Assistance

- Measure B supports the operation of LAVTA's only WHEELS Express Bus Service Routes:
 - Route 20X Service between Pleasanton and Livermore
 - Route 70X Service between Dublin and Walnut Creek
 - Route 12V Service between Hacienda Road/I-580 and Airway Blvd/I-580
- Project increases transit connectivity to BART stations, transit centers, and local transit services
- Project expands and enhances express bus services countywide





Paratransit Gap Grant Programs

- Largest paratransit allocation of any Bay Area sales tax measure
- Approximately 1 million rides annually
- Wheelchair and Scooter Breakdown Transportation Service
- Hospital Discharge Services
- One-stop shopping for mobility solutions
- On-going city and Americans with Disabilities Act (ADA) paratransit programs



Pass-through Fund and Grant Programs Update



Senior Support Program of the Tri-Valley Volunteers Assisting Same Day Transportation and Escorts

- Provides volunteer escorts for seniors who cannot use public transportation independently.
- Volunteer drivers to use their personal vehicles to provide service to individuals in Alameda's East County
- Measure B funding helps the program
 - Develop policies and procedures
 - Recruit and train volunteers
 - Create outreach materials
 - Develop a volunteer database





Transit Oriented Development Grant Program



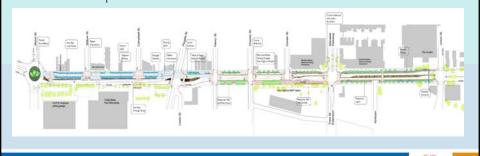
- Focus on residential and retail development near transit centers
- Mode shift away from cars to encourage walking, biking, and using public transportation
- Accessibility improvements





City of Oakland West Oakland Seventh Street Transit Village Streetscape Project

- Improves bicycle and pedestrian access to the West Oakland BART Station
- Area beautification
- Enhances sense of community and transit oriented transportation







1333 Broadway, Suites 220 & 300

Oakland, CA 94612

PH: (510) 208-7400

www.AlamedaCTC.org

Memorandum

DATE: December 18, 2012

TO: Alameda CTC Citizens Watchdog Committee

FROM: Matt Todd, Manager of Programming

John Hemiup, Senior Transportation Engineer

SUBJECT: Review of FY 11-12 Alameda CTC Program Status Update on Pass-through

Fund and Grant Programs

Recommendation

This is an informational item only.

Summary

In 1986, Alameda County voters approved the Measure B half-cent transportation sales tax, which was later reauthorized in November 2000. Alameda CTC allocates approximately 60 percent of the net sales tax revenues to essential programs, services, and projects in Alameda County.

On a monthly basis, Alameda CTC disburses Measure B program funds to (21) twenty-one agencies/jurisdictions through formulas and percentages. The funded programs are Local Streets and Roads, Bicycle and Pedestrian Safety, Mass Transit, and Paratransit.

Pass-through program recipients are required to submit separate annual independent financial audits and accompanying descriptive compliance reports at the end of each calendar year. For fiscal year 11-12 (FY 11-12), the audits are due to Alameda CTC on December 27, 2012 and the compliance reports are due on December 31, 2012.

Local agencies/jurisdictions and nonprofit organizations may also receive Measure B grant funds through Alameda CTC's discretionary funding programs. Grant recipients are required to submit progress reports every six months. These progress reports summarize the status of grant programs semi-annually (as reported by recipients).

Discussion

Measure B Pass-through Fund Program Summary

Alameda CTC has collected and distributed over \$602.8 million in Measure B program funds, including pass-through and grant funds, to local agencies, transit agencies, jurisdictions, and nonprofit organizations for transportation purposes since sales tax collection began for the 2000 Measure B on April 1, 2002.

For FY 11-12, Measure B net sales tax revenues generated \$107.5 million, higher than the \$104 million initially projected. As a result, agencies and jurisdictions received more pass through funds than originally anticipated based on the higher sales tax revenue.

Measure B Pass-through Program highlights are noted below:

• In FY 11-12, Alameda CTC distributed \$60.5 million in Measure B pass-through program funds to recipients. The Measure B pass-through funding distributions are depicted in the Table 2 below.

Program/Projects	Amount Distributed (in millions)		Percent	
Local Streets and Roads	\$	24.0	39.7%	
Mass Transit	\$	22.8	37.7%	
Paratransit	\$	9.7	16.0%	
Bicycle and Pedestrian	\$	4.0	6.6%	
TOTAL	\$	60.5	100%	

Table 2: Measure B Pass-through Funding Distribution

• Alameda CTC distributed pass-through funds to (21) jurisdictions including (14) fourteen local cities: Alameda, Albany, Berkeley, Dublin, Emeryville, Fremont, Hayward, Livermore, Newark, Oakland, Piedmont, Pleasanton, San Leandro, and Union City; Alameda County; and (6) six transportation agencies: Alameda-Contra Costa Transit District (AC Transit), Altamont Commuter Express Rail Service, Livermore Amador Valley Transit Authority (LAVTA), San Francisco Bay Area Rapid Transit District (BART), San Francisco Bay Area Water Emergency Transportation Authority (WETA), and Union City Transit.

Measure B Grant Programs Summary

Alameda CTC distributes discretionary Measure B funds through four competitive grant programs to local agencies, transit agencies, and nonprofit organizations for transportation purposes. Alameda CTC evaluates grant proposals before awarding grants to project sponsors. For the Bicycle and Pedestrian Countywide Discretionary Fund (CDF) and the Paratransit Gap Grant programs, community advisory committees also review and make funding recommendations to the Commission for approval. In FY 11-12, Alameda CTC reimbursed project sponsors a total of \$3 million.

Alameda CTC also distributed \$96,293 in Measure B Minimum Service Level (MSL) grants to the City of Oakland and City of San Leandro for maintaining minimum paratransit service operations.

Bicycle and Pedestrian Countywide Discretionary Fund (CDF) Grant Program

Through the Bicycle and Pedestrian CDF Grant Program, Alameda CTC provides funding to bicycle and pedestrian transportation projects which encourage and increase accessibility, safety, and mobility for bicyclists and pedestrians throughout the County.

Alameda CTC has allocated \$10.1 million to (44) forty-four bicycle and pedestrian projects related to capital projects, master planning activities, and outreach efforts. The Alameda CTC Bicycle and Pedestrian Advisory Committee (BPAC) provides project funding recommendations to the Commission. Currently, there are (10) ten active CDF projects.

In FY 11-12, Alameda CTC reimbursed approximately \$800,000 to project sponsors.

Express Bus Service Grant Program

The Express Bus Service program is designed to improve rapid bus services throughout the County. Projects funded under this competitive grant program include transportation facilities improvements, operations, and transit center/connectivity expansion.

To date, Alameda CTC has allocated approximately \$7.4 million to (7) seven express bus service projects. Currently, there are (3) three active express bus service projects.

In FY 11-12, Alameda CTC reimbursed over \$1.0 million to project sponsors.

Paratransit Gap Grant Program

The Paratransit Gap Grant program provides funding to local jurisdictions, transit agencies, and non-profit groups to improve transportation mobility and access to seniors and people with disabilities. The program funds a variety of projects from shuttle operations, same day/taxi services, and transportation/outreach services including special transportation services for individuals with dementia, ridercare and fare assistance programs, travel escorts, and travel mobility and safety awareness training.

Alameda CTC has allocated approximately \$12.4 million to (60) sixty transportation projects and programs for seniors and people with disabilities. The Alameda CTC Paratransit Advisory and Planning Committee (PAPCO) makes recommendations to the Commission on the Paratransit Gap grant funding. Currently, there are (23) twenty-three active Paratransit Gap projects.

In FY 11-12, Alameda CTC reimbursed approximately \$1.0 million to project sponsors.

Transit Oriented Development Grant Program

The Transit Oriented Development (TOD) grant program focus is on development of mixed-use residential or commercial areas designed to maximize access to public transportation. These projects are also referred to as Transit Center Development Projects (TCD) or Priority Development Areas (PDA). Alameda CTC makes these funds available to Alameda County cities and to the County to encourage development near transit centers.

Alameda CTC allocated over \$2.1 million to TOD projects throughout Alameda County. Currently, there are (3) three active TOD projects.

In FY 11-12, Alameda CTC reimbursed approximately \$242,000 to project sponsors.

Measure B Grant Program Highlights

- Since the start of Measure B grant funding in 2004, over 40 agencies and nonprofit organizations have received grant awards through the four grant programs.
- As of December 2012, Alameda CTC has funded 121 grant projects in the amount of \$32.0 million.
- To date, there are (82) eight-two completed projects which have expanded access to transportation and improved mobility in Alameda County for each type of grant program.
- Each Measure B grant funded project/program has been successful, meeting and exceeding performance measures and other markers of success.
- These grant programs have leveraged Measure B funds to cover total grant program costs of over \$119.5 million.
- Currently, there are (39) thirty-nine active grants.

Measure B Grant Funding Cycles Summary

The following Table 3 - Measure B Grant Programs Summary lists depicts the Measure B grant cycles, including the Measure B award amount to date and the total number of projects for each cycle.

Alameda CTC anticipates a new Call for Projects for Measure B discretionary Funds this February 2013.

For additional project information, Attachment A provides project funding allocations for active and completed projects. Attachments B-E describes the current status and activities of the active grant projects.

Table 3: Total Measure B Grant Programs Summary

	Table 5: Total Measure B Grant Frograms Sunn					ınaı y			
Program	Cycle	Start Date	Measure B Awards	Total Project Costs	Total Projects	Active Projects			
	1	02/26/04	\$1,250,000	\$5,845,092	7	0			
_	2	04/28/05	\$1,000,000	\$2,143,921	8	0			
andian	3	07/01/07	\$2,407,292	\$16,592,705	14	0			
sle s	4	07/01/09	\$4,926,983	\$10,204,000	12	7			
Bicycle and Pedestrian	Mid- Cycle	07/01/10	\$484,000	\$4,204,000	3	3			
		Subtotal:	\$10,068,275	\$39,546,686	44	10			
70	1	07/01/06	\$3,170,843	\$12,284,677	3	1			
Bus	2	07/01/09	\$3,907,157	\$5,448,679	3	1			
Express Bus	Mid- Cycle	07/01/10	\$321,000	\$321,000	1	1			
內		Subtotal:	\$7,399,000	\$18,054,356	7	3			
	1 & 2	07/01/04	\$1,536,365	\$1,536,365	16	0			
sit	3	07/01/06	\$3,921,152	\$4,554,835	16	2			
ä	4	07/01/08	\$6,133,191	\$8,876,540	20	13			
Paratransit	Mid- Cycle	07/01/10	\$848,256	\$848,256	8	8			
		Subtotal:	\$12,438,964	\$15,815,996	60	23			
ıt	1	07/01/05	\$340,390	\$1,662,175	4	0			
sit ed ner	2	07/01/07	\$767,000	\$43,369,344	4	1			
Transit Oriented Development	Mid- Cycle	07/01/10	\$1,000,000	\$1,000,000	2	2			
Ď		Subtotal:	\$2,107,390	\$46,031,519	10	3			
		Total:	\$32,013,629	\$119,448,557	121	39			

Mid-Cycle refers to approval of supplemental funding, funding reallocation, and/or time extensions

Attachments

Attachment A: Alameda CTC Grant Program Summary

Attachment B: Bicycle and Pedestrian CDF Grant Program Status Update

Attachment C: Express Bus Service Grant Program Status Update Attachment D: Paratransit Gap Grant Program Status Update

Attachment E: Transit Oriented Development Grant Program Status Update

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Last Updated: December 20, 2012

Grant Program	Cycle	Agreement No.	Location	Grant Project Sponsor	Grant Project Name	Current (Amended) MB Funds	Current Other Funds	Current (Amended) Total Project Cost	2012 Project Status
		A04-0016 A04-0018	N N	City of Oakland City of Oakland Public Works Agency	Eastlake Streetscape and Pedestrian Enhancement Project Oakland Bicycle Master Plan Update	\$262,000 \$134,000	\$2,827,600 \$166,440	\$3,089,600 \$300,440	Complete Complete
edestrian	1	A04-0017 A04-0019	C C, E	City of San Leandro County of Alameda Public Works Agency	San Leandro Bay Trail Slough Bridge Alameda County Pedestrian Master Plan for Unincorporated Areas	\$0 \$120,000	\$0 \$50,000	\$0 \$170,000	Superceded Complete
		A04-0022 A04-0021 A04-0023	N, C, S E N	East Bay Asian Youth Center East Bay Regional Park District University of California (Berkeley)	Bicycle Education Programs Iron Horse Trail UC Berkeley Bicycle Plan	\$222,750 \$450,000 \$61,250	\$170,000 \$1,381,052 \$0	\$392,750 \$1,831,052 \$61,250	Complete Complete Complete
		A05-0030 A05-0036	CW N	Alameda County Congestion Mangement Agency Alameda County Public Works Agency	Cycle 1 Grants (7) Subtotal Countywide Bicycle Plan Update Coliseum BART to Bay Trail Connector Environmental Study	\$1,250,000 \$30,000 \$100,000	\$4,595,092 \$20,000 \$15,000	\$5,845,092 \$50,000 \$115,000	Complete Complete
		A05-0031 A05-0035	N N	City of Alameda City of Albany	City of Alameda Pedestrian Master Plan Buchanan and I-80/I-580 Intersection Alternative Bicycle/Pedestrian Connector Trail	\$36,000 \$75,000	\$9,000 \$35,000	\$45,000 \$110,000	Complete Complete
	2	A05-0034 A05-0032 A05-0033	N S E	City of Oakland City of Union City East Bay Regional Park District Can Even size as Bay Area Barid Transit District	Market Street Bikeway Project 11th Street Enhancement Project Alamo Canal Trail Undercrossing of I-580 Feasibility Study	\$235,000 \$300,000 \$50,000	\$459,921 \$497,000 \$50,000	\$694,921 \$797,000 \$100,000	Complete Complete Complete
		A05-0037 A07-0004	CW N, C, S	San Francisco Bay Area Rapid Transit District Alameda County Public Works Agency	BART Station Electronic Bicycle Lockers Cycle 2 Grants (8) Subtotal Union Pacific (Oakland Subdivision) Railroad Corridor Improvement Plan	\$174,000 \$1,000,000 \$75,000	\$58,000 \$1,143,921 \$75,000	\$232,000 \$2,143,921 \$150,000	Complete Complete
		A07-0003 A07-0005 A07-0006	N, C, S N N	Alameda-Contra Costa Transit District Berkeley Redevelopment Agency City of Alameda	Bike Racks for New Buses Aquatic Park Connection Streetscape Improvement Project - Phase 1 Bike & Ped Improvements Alameda-Oakland Estuary Crossing Feasibility Study	\$20,000 \$65,000 \$100,000	\$23,578 \$1,160,000 \$310,797	\$43,578 \$1,225,000 \$410,797	Complete Complete Complete
and P		A07-0007 A07-0008 A07-0009	N N N	City of Albany City of Berkeley City of Berkeley	Buchanan Bicycle/Pedestrian Path Ashby BART Station/Ed Roberts Campus Pedestrian and Bicycle Access and Safety Project Travel Choice - Berkeley	\$266,000 \$136,000 \$190,000	\$51,600 \$6,914,000 \$447,000	\$317,600 \$7,050,000 \$637,000	Complete Complete Complete
cycle	3	A07-0009 A07-0010 A07-0011	E N	City of Derkeley City of Livermore City of Oakland	Iron Horse Trail Feasibility & Engineering Study MacArthur Transit Hub Streetscape Improvement Project	\$70,000 \$70,000 \$215,000	\$98,000 \$2,608,000	\$168,000 \$2,823,000	Complete Complete Complete
<u>\alpha</u>	_	A07-0012 A07-0013 A07-0015	E C CW	City of Pleasanton City of San Leandro East Bay Bicycle Coalition	Pleasanton Pedestrian & Bicycle Master Plan Bay Trail Slough Bridge Bicycle Safety Education Classes	\$111,000 \$150,000 \$38,000	\$0 \$1,860,000 \$3,250	\$111,000 \$2,010,000 \$41,250	Complete Complete Complete
		A07-0014 A07-0016	E CW	East Bay Regional Park District Transportation and Land Use Coalition	I-580 Undercrossing, Alamo Canal Trail Safe Routes to School (SR2S) Alameda County Partnership Cycle 3 Grants (14) Subtotal	\$235,000 \$736,292 \$2,407,292	\$100,000 \$534,188 \$14,185,413	\$335,000 \$1,270,480 \$16,592,705	Complete Complete
	_	A09-0023 A09-0021	CW N	Alameda County Transportation Commission City of Albany City of Dublin	Alameda Countywide Bicycle Plan Update Albany Pedestrian Master Plan and Update to the Albany Bicycle Master Plan Alama Canal Regional Trail Undergraphing of LESC: Construction	\$130,000 \$130,000 \$401,000	\$46,104 \$55,800 \$1,760,000	\$176,104 \$185,800 \$2,251,000	Active Complete
		A09-0018 A09-0020 A09-0026	E S S	City of Dublin City of Fremont City of Fremont	Alamo Canal Regional Trail Undercrossing of I-580: Construction Irvington Area Pedestrian Improvements Tri-City Senior Walk Clubs	\$491,000 \$286,000 \$105,000	\$1,760,000 \$49,000 \$15,000	\$2,251,000 \$335,000 \$120,000	Active Active Active
	4	A09-0022 A09-0017 A09-0025	S N CW	City of Newark City of Oakland East Bay Bicycle Coalition	Newark Pedestrian and Bicycle Master Plan Lakeshore/Lake Park Avenue Complete Streets Project Bicycle Safety Education Program	\$119,000 \$573,599 \$410,083	\$30,000 \$633,992 \$54,889	\$149,000 \$1,207,591 \$464,972	Complete Active Active
		A09-0019 A09-0024	E CW	East Bay Regional Parks District TransForm	Iron Horse Trail Feasibility Study - Dublin BART to Santa Rita Road Safe Routes to Schools Alameda County Partnership	\$25,000 \$820,000	\$25,000 \$1,075,000	\$50,000 \$1,895,000	Complete Complete
		A09-0027 ACTIA-6 (A09-0016)	CW N, C	TransForm Alameda CTC	TravelChoice New Residents East Bay Greenway Environmental Review and Implementation Strategy Cycle 4 Grants (12) Subtotal	\$175,000 \$1,662,000 \$4,926,682	\$178,000 \$1,911,200 \$5,833,985	\$353,000 \$3,573,200 \$10,760,667	Complete Active
	Mid- Cycle	N/A N/A N/A	C C C	Alameda CTC Alameda CTC Alameda CTC	Safe Routes to School - Operations Safe Routes to School - CAP TAP Safe Routes to School - BikeMobility	\$270,000 \$149,000 \$65,000	\$2,069,000 \$1,151,000 \$500,000	\$2,339,000 \$1,300,000 \$565,000	Active Active Active
		A06-0039	S	Alameda-Contra Costa Transit District	Mid-Cycle Grants (3) Subtotal 44 Bicycle and Pedestrian - Cycles 1 - 4 and Mid-Cycle Grants Total Ardenwood Express Bus Park and Ride Improvements	\$484,000 \$10,067,974 \$1,500,000	\$3,720,000 \$29,478,411 \$6,800,000	\$4,204,000 \$39,546,385 \$8,300,000	Complete
	1	A06-0038 A06-0040	CW E	Alameda-Contra Costa Transit District Livermore Amador Valley Transit Authority	Express Bus Connectivity - Major Hubs LAVTA Bus Rapid Transit Cycle 1 Grants (3) Subtotal	\$21,843 \$1,649,000 \$3,170,843	\$2,427 \$2,311,407 \$9,113,834	\$24,270 \$3,960,407 \$12,284,677	Complete Active
ss Bus	2	N/A A09-0035 A09-0036	CW C, N	Alameda-Contra Costa Transit District Alameda-Contra Costa Transit District	Alameda County Countywide Express Bus Plan (from Cycle 1 funding) 1R International Rapid Weekday and Weekend Operations (funding rolled over from superceded)	\$0 \$2,028,157 \$1,879,000	\$0 \$1,171,522	\$0 \$3,199,679 \$2,249,000	Superceded Complete
Expre	Mid-	Pending	CW, S	Livermore Amador Valley Transit Authority Alameda-Contra Costa Transit District	LAVTA Express Bus Operating Assistance Cycle 2 Grants (3) Subtotal AC Transit Expansion of Transit Center at San Leandro Bart	\$3,907,157 \$321,000	\$370,000 \$1,541,522 \$0	\$5,448,679 \$321,000	Active Active
	Cycle				Mid-Cycle Grants (1) Subtotal 7 Express Bus - Cycles 1-2 and Mid-Cycle Grants Total	\$321,000 \$7,399,000	\$0 \$10,655,356	\$321,000 \$18,054,356	
		A04-0027 A04-0026	N N	City of Alameda City of Albany	Medical Return Trip Improvement Program (MRTIP) Medical Return Trip Improvement Program (MRTIP)	\$64,514 \$11,480	\$0 \$0	\$64,514 \$11,480	Complete
		A04-0028 A04-0029 A04-0033	N N S	City of Berkeley City of Emeryville City of Fremont	Medical Return Trip Improvement Program (MRTIP) Medical Return Trip Improvement Program (MRTIP) Paratransit Fare Assistance Program	\$76,163 \$10,080 \$52,388	\$0 \$0 \$0	\$76,163 \$10,080 \$52,388	Complete Complete Complete
		A04-0033 A04-0031	S S C	City of Fremont City of Fremont City of Hayward	Travel Escort Program Medical Outreach Transportation Program (South County) Pre-scheduled Non-Medical Trips	\$77,836 \$89,599 \$93,700	\$0 \$0 \$0	\$77,836 \$89,599 \$93,700	Complete Complete Complete
	1 & 2	A04-0031 A04-0031	C	City of Hayward City of Hayward	Same Day Medical Trips Joint Medical Transportation Outreach Project	\$164,650 \$26,023	\$0 \$0	\$164,650 \$26,023	Complete Complete
		A04-0031 A04-0030 A04-0030	C N N	City of Hayward City of Oakland City of Oakland	Group Recreational Trips Medical Return Trip Improvement Program (MRTIP) Accessible Home Improvement Paratransit Program (AHIPP)	\$93,700 \$397,783 \$132,763	\$0 \$0 \$0	\$93,700 \$397,783 \$132,763	Complete Complete Complete
		A04-0032 A04-0036	C C E	City of San Leandro City of San Leandro Livermore Amador Valley Transit Authority/Pleasanton Paratransit	Joint Medical Transportation Outreach Project San Leandro Out of Town Medical Trips Tri-Valley Taxi Study for Seniors and Disabled	\$7,500 \$96,975 \$141,211	\$0 \$0 \$0	\$7,500 \$96,975 \$141,211	Complete Complete Complete
		ACTIA-3	CW	Alameda County Transportation Improvement Authority	Cycles 1 & 2 Grants (16) Subtotal Countywide Mobilty Coordination Program	\$1,536,365 \$500,000	\$0 \$0	\$1,536,365 \$500,000	Complete
		ACTIA-2 (A06-0044) ACTIA-1 (A06-0044)	S S	Alameda County Transportation Improvement Authority/City of Fremont Alameda County Transportation Improvement Authority/City of Fremont	South County Taxi Pilot Project (includes \$100K to St. MiniCab PSA) Tri-City Travel Training Pilot Project	\$455,700 \$230,000	\$0 \$60,000	\$455,700 \$290,000	Complete Active
		A06-0030 A06-0036 A06-0028	CW N, C N	Alameda-Contra Costa Transit District Alzheimer's Services of the East Bay Bay Area Community Services	East Bay Paratransit Mobile Data Computer/Automatic Vehicle Location Pilot Program Special Transportation Services for Individuals with Dementia Dimond-Fruitvale Senior Shuttle and East Oakland Senior Shuttle Expansion	\$500,000 \$300,000 \$330,245	\$61,645 \$348,743 \$5,129	\$561,645 \$648,743 \$335,374	Complete Complete Active
	3	A06-0028 A06-0034 A06-0035	N N	Bay Area Community Services Bay Area Community Services Center for Independent Living/USOAC	North Alameda County Group Trip Program Outreach and Travel Training Project of North Alameda County	\$240,454 \$239,976	\$17,447 \$18,888	\$257,901 \$258,864	Complete Complete
		A06-0027 A06-0044 A06-0044	N S S	City of Berkeley/Ed Roberts Campus City of Fremont City of Fremont	Ashby BART Station/Ed Roberts Campus Older Driver Safety Awareness Program Volunteers for Independence Program	\$141,000 \$36,000 \$73,483	\$16,000 \$0 \$0	\$157,000 \$36,000 \$73,483	Complete Complete Complete
#	_	A06-0032 A06-0031	C S	City of Hayward City of Newark	Hayward Ride-Today! Fare Assistance for AC Transit Circulator Routes	\$355,700 \$93,026	\$0 \$0	\$355,700 \$93,026	Complete Complete
ratrans		A06-0033 A06-0037 A06-0029	E CW	Livermore Amador Valley Transit Authority/Pleasanton Paratransit Livermore Amador Valley Transit Authority/Pleasanton Paratransit San Francisco Bay Area Rapid Transit District	LAVTA Paratransit Customer Service Software Tri-Valley Travel Training Program East Bay Paratransit Rider Care Specialist	\$175,000 \$123,800 \$126,768	\$26,000 \$57,460 \$22,371	\$201,000 \$181,260 \$149,139	Complete Complete Complete
P		ACTIA-4 ACTIA-5	C, S CW	Alameda County Transportation Improvement Authority Alameda County Transportation Improvement Authority	Cycle 3 Grants (16) Subtotal Central County Taxi Program Expansion and "Guaranteed Ride Home" for Travel Training Participants Countywide Mobility Coordination	\$3,921,152 \$35,000 \$374,000	\$633,683 \$0 \$0	\$4,554,835 \$35,000 \$374,000	Cancelled Complete
		A08-0028 A08-0025 A08-0026	N, C, S CW	Alameda-Contra Costa Transit District Alameda-Contra Costa Transit District	Countywide Mobility Coordination Interactive Voice Response (IVR)/Web-based Scheduling Software New Freedom Fund Grant Match	\$200,000 \$36,000	\$0 \$0 \$144,000	\$200,000 \$180,000	Active Active
		A08-0024 A08-0029 A08-0030	N, C, S N, C, S N	Alameda-Contra Costa Transit District Alzheimer's Services of the East Bay Bay Area Outreach and Recreation Program	EBP Mobile Data Terminal/Automatic Vehicle Locator Project Driving Growth through Transportation: Special Transportation Services for Individuals with Dementia BORP North County Youth/Adults with Disabilities Group Trip Project	\$306,000 \$720,000 \$604,200	\$300,000 \$1,222,001 \$168,230	\$606,000 \$1,942,001 \$772,430	Complete Active Active
	-	A08-0031 A08-0032	N, C N	Center for Independent Living City of Albany	Mobility Matters! Albany Senior Center Community Shuttle Bus	\$550,429 \$172,600	\$255,459 \$42,223	\$805,888 \$214,823	Active Active
	4	A08-0033 A08-0034 A08-0035	N S C	City of Emeryville City of Fremont City of Hayward	94608 Area Demand Response Shuttle Service for Seniors and/or People with Disabilities VIP Rides Program Hayward Round About - Paratransit Shuttle Service	\$357,000 \$398,148 \$440,000	\$34,000 \$0 \$0	\$391,000 \$398,148 \$440,000	Active Active Complete
		A08-0036 A08-0037 A08-0038	N N E	City of Oakland City of Oakland - Department of Human Resources City of Pleasanton	GRIP - Grocery Return Improvement Program TAXI - UP & GO Project! Downtown Route	\$345,885 \$327,472 \$557,617	\$0 \$431,697 \$84,899	\$345,885 \$759,169 \$642,516	Active Active Active
	_	A08-0039 A08-0041	E	City of Pleasanton Livermore Amador Valley Transit Authority	Rider Assessment Service Paratransit Vehicle Donation Program and Dial-a-Ride Scholarship	\$9,200 \$95,000	\$8,927 \$4,813	\$18,127 \$99,813	Complete Active
		A08-0040 A08-0042 A08-0043	E CW E	Livermore Amador Valley Transit Authority San Francisco Bay Area Rapid Transit District Senior Support Program of the Tri Valley	LAVTA Livermore Senior Housing Shuttle Learn BART! A Picture Guide to Riding BART Volunteers Assisting Same Day Transportation and Escorts	\$191,000 \$43,000 \$370,640	\$9,500 \$21,600 \$16,000	\$200,500 \$64,600 \$386,640	Complete Complete Active
		A11-0059 A12-0010	S S	City of Fremont Alameda CTC (MV Transportation)	Tri-City Mobility Management Program Emergency Wheelchair/Scooter and Hospital Discharge Service Same Day Tayi Program in South Alameda County	\$6,133,191 \$114,500 \$50,000	\$2,743,349 \$0 \$0	\$8,876,540 \$114,500 \$50,000	Active Active
	Mid- Cycle	A12-0004 A12-0001 A12-0030	S C C	Alameda CTC (St. Mini Cab Corporation) Alameda CTC (St. Mini Cab Corporation) Senior Helpline Services	Same Day Taxi Program in South Alameda County Same Day Taxi Program in Central Alameda County Volunteer Drivers Program	\$125,000 \$240,000 \$100,000	\$0 \$0 \$0	\$125,000 \$240,000 \$100,000	Active Active
		N/A A12-0045 A12-0046	N,C,S C S	Alameda CTC City of Oakland City of San Leandro	Countywide Mobility Management Program Pilot Minimum Level of Service Grants Minimum Level of Service Grants	\$118,756 \$25,000 \$75,000	\$0 \$0 \$0	\$118,756 \$25,000 \$75,000	Active Active Active
_		A05-0019	CW	Alameda County Congestion Management Agency (ACCMA)	Mid-Cycle Grants (8) Subtotal 60 Paratransit - Cycles 1 - 4 and Mid-Cycle Grants Total Transit Oriented Development Technical Assistance Program	\$848,256 \$12,438,964 \$250,000	\$0 \$3,377,032 \$50,000	\$848,256 \$15,815,996 \$300,000	Complete
pment	1	A05-0046 A05-0047 A05-0048	N C E	City of Alameda City of San Leandro City of Pleasanton	Alameda Point Station Area Plan Project Downtown San Leandro Bus Rapid Transit Station Area Plan Project Pleasanton Hacienda Business Park Station Area Plan Project	\$25,415 \$51,750 \$13,225	\$224,585 \$648,250 \$398,950	\$250,000 \$700,000 \$412,175	Complete Complete Complete
Develo		A07-0017	E	City of Livermore	Cycle 1 Grants (4) Subtotal Downtown Livermore Pedestrian Transit Connections Program	\$340,390 \$180,500	\$1,321,785 \$1,200,000	\$1,662,175 \$1,380,500	Complete
ented	2	A07-0018 A07-0019 A07-0020	S N N	City of Fremont City of Oakland City of Berkeley	Bay Street Streetscape Project West Oakland Seventh Street Transit Village Streetscape Transportation Enhancements at Ashby BART Station/Ed Roberts Campus	\$138,000 \$218,500 \$230,000	\$3,262,000 \$4,370,344 \$33,770,000	\$3,400,000 \$4,588,844 \$34,000,000	Complete Active Complete
ısit Ori	Mid-	N/A N/A	N, C N, C	Alameda CTC Alameda CTC	TOD - TAP (FY 2009-10 CMA Program) TOD - TAP (FY 2011-12 CMA Program)	\$767,000 \$500,000 \$500,000	\$42,602,344 \$0 \$0	\$43,369,344 \$500,000 \$500,000	Active Active
Trar	Cycle				Mid-Cycle Grants (2) Subtotal 10 Transit Oriented Development - Cycles 1 - 2 and Mid-Cycle Grants Total	\$1,000,000 \$2,107,390	\$0 \$43,924,129	\$1,000,000 \$46,031,519	

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Bicycle and Pedestrian Countywide Discretionary Fund Grant Program Status Update on Active Projects

The active projects in this program appear below according to grant cycle. The Project Sponsor for each project is in parentheses.

Cycle 4 Bicycle and Pedestrian Grant Projects

- 1. Alameda Countywide Bicycle Plan Update (Alameda CTC): Alameda CTC is coordinating updates of the Countywide Bicycle Plan and the Countywide Strategic Pedestrian Plan that will reflect current bicycling and walking conditions, needs, and priorities in Alameda County.
 - o The Final Draft Plan adopted in October 2012, and the project is closing out.
- 2. Alamo Canal Regional Trail Interstate 580 Undercrossing (Construction) (City of Dublin): The Alamo Canal Regional Trail in Dublin will connect with the Centennial Trail in Pleasanton, creating a 3.6-mile continuous Class 1 multi-use path.
 - o The project started construction on April 16, 2012 with majority of construction completed October 2012. The project is currently closing out.
- 3. Bicycle Safety Education Program (East Bay Bicycle Coalition (EBBC)): EBBC is educating and training bicyclists on safe biking techniques, ranging from proper and safe riding to basic repair and maintenance. This project also includes the coordination with the Cycles of Change on their Neighborhood Bicycle Transportation Centers' bicycle distribution and education program (aka Bike-Go-Round).
 - The Project Sponsor continues to conduct Traffic Skills 101 Classes, Train-the-Trainer sessions, Family Cycling Workshops, Kids' Bike Rodeos, Lunchtime Commute Workshops, How-to-Ride-a-Bike Classes and Police Diversion Outreach classes.
 - o The Alameda CTC Commission approved an extension of time to October 31, 2013, and additional funding in the amount of \$99,699.
- **4. East Bay Greenway Environmental Review and Implementation Strategy** (Alameda CTC): The East Bay Greenway eliminates barriers separating local communities and provides mobility for economically and socially disadvantaged communities through safe connections to five BART stations, two downtown areas, and multiple parks and schools, by building a 12-mile walking and biking path under and adjacent to the BART tracks between Oakland and Hayward.
 - Alameda CTC in collaboration with local and regional partners is currently obtaining environmental clearance to construct the segment that will connect to the Oakland Coliseum BART Station.
- **5.** Lakeshore/Lake Park Avenue Complete Streets Project (City of Oakland): The City of Oakland is coordinating improvements to create a "complete street" near Lakeshore and Lake Park Avenues.
 - The Project Sponsor issued a Notice to Proceed for the construction contract on March 5, 2012. Construction is approximately 70% complete.

- **6.** Newark Pedestrian and Bicycle Master Plan (City of Newark): The City of Newark is drafting its first Pedestrian and Bicycle Master Plan to thoroughly address gap closure needs and safety improvements, and to increase convenient access to public transit, activity centers, and schools.
 - o The draft version of the plan is available online for public viewing at http://newarkbikepedplan.fehrandpeers.net/draft-documents.
 - o The Alameda CTC Commission approved a time extension to October 31, 2013.
- 7. Tri-City Senior Walk Clubs (City of Fremont): Each "Walk This Way Program" session, led by a fitness instructor/program facilitator, includes a 16-week curriculum of educational and motivational classes to promote the health benefits of walking, teach awareness of pedestrian safety and personal security, including how to avoid falls and injuries, and encourage walking as a mode of transportation and a means of connecting with public transit and local activity centers.
 - o The Project Sponsor conducted outreach to individuals and groups.
 - o The program facilitator implemented and led 16-week program sessions with seventeen sessions conducted between July 1, 2009 and December 31, 2011.
 - o The Alameda CTC Commission approved time extension to October 31, 2013, and additional funding in the amount of \$27,872.

Mid-Cycle Bicycle and Pedestrian Grant Projects

- 1. Safe Routes to School Bike Mobility (Alameda CTC): The BikeMobile is a pilot program managed under the Alameda CTC's Safe Routes to Schools (SR2S) program. The BikeMobile and its bicycle mechanic staff will visit schools and community organizations and events to deliver no-cost, hands-on bicycle repair and bicycle safety training to promote riding bikes to school.
 - On April 24, 2012, the Alameda CTC and the Metropolitan Transportation Commission (MTC) with partner Cycles of Change launch the BikeMobile program at an inaugural ceremony and bike "Fix-a-Thon".
 - o The program will run through November 2013.
- **2. Safe Routes to School Operations (Alameda CTC):** Alameda CTC's SR2S program goal is to educate and encourage children to walk and bike to school through walking, school buses, bicycle education, safety training, and parent- and student-coordinated education efforts.
 - o The program has reached almost 150 schools throughout the county.
- **3.** Safe Routes to School Technical Assistance Program (Alameda CTC): The SR2S Technical Assistance Program aim is to provide Capital Project development resources (i.e. Environmental Documents, Design Phase) to local agencies, and to assist agencies in competing for other capital focused SR2S grant programs.
 - o The Alameda CTC Commission approved a federal funding exchange with the San Joaquin Regional Rail Commission in March 2012.

Express Bus Service Grant Program Status Update on Active Projects

The active projects in this program appear below according to grant cycle. The Project Sponsor for each project is in parentheses.

Cycle 1 Express Bus Service Grant Projects

- 1. **LAVTA Bus Rapid Transit (LAVTA):** LAVTA's is currently mirroring the existing Route 10 and has maintained 15-minute headways on the Pleasanton portion of the existing Local 10 line. The Project Sponsor has also added Transit Signal Priority technology to the intersections in Pleasanton to speed up the current service, allowing this travel-time-sensitive rapid project to migrate to the Dublin side of Interstate 580.
 - o In January 2011, the Project Sponsor launched Bus Rapid Transit service operations.

Cycle 2 Express Bus Service Grant Projects

- 1. **LAVTA Express Bus Operating Assistance (LAVTA):** LAVTA Express Bus works in tandem with other local service programs to create, expand, and enhance express bus services countywide, with a focus on three existing, vital lines: the 20 X, the 12V, and the 70X.
 - o All Measure B-funded routes are currently in operation.
 - o The Alameda CTC Commission approved a time extension for this project to October 31, 2013, and additional funding in the amount of \$379,000.

Mid-Cycle Express Bus Service Grant Projects

- 1. Expansion of Transit Center at San Leandro Bart (AC Transit): AC Transit, in coordination with BART and the City of San Leandro, is proposing to expand the transit center at the San Leandro BART station to accommodate the East Bay Bus Rapid Transit Project (BRT) terminus, other AC Transit routes, and other transit services.
 - o This project will make street and BART station geometric improvements, add bus staging, and real-time signage at the San Leandro BART Station.

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Paratransit Gap Grant Program Status Update on Active Projects

The active projects in this program appear below according to grant cycle. The Project Sponsor for each project is in parentheses.

Cycle 3 Paratransit Gap Grant Projects

- 1. Dimond-Fruitvale Senior Shuttle and East Oakland Senior Shuttle Expansion (Bay Area Community Services (BACS)): This BACS project fills a service gap in the City of Oakland's shuttle network by expanding services of the existing Dimond-Fruitvale Senior Shuttle and East Oakland Senior Shuttle programs.
 - o The Project Sponsor has surpassed project performance measures.
 - o Beginning in July 2011, BACS added an extra day of service to East Oakland residents, serving an additional five senior residences.
 - o Alameda CTC awarded \$90,000 in additional Measure B funds, and extended the project end date to October 2013.
- 2. Tri-City Travel Training Pilot Program (City of Fremont): Tri-City Travel Training teaches seniors and people with disabilities in Fremont, Newark, and Union City how to use public transportation, including AC Transit buses and BART trains.
 - The Project Sponsor is implementing travel training workshops at various locations throughout the community.
 - o Follow-up surveys are sent to workshop participants to enable continuous program improvement.
 - O During the last reporting period, the Project Sponsor provided eight 2-day travel training workshops and six Transit Adventure Program trips through this group follow-up program that teaches older adults and people with disabilities how to use public transit to get to various community destinations.
 - Alameda CTC extended the project end date to December 2014 to coincide with the city's New Freedom Grant funding.

Cycle 4 Paratransit Gap Grant Projects

- 1. Interactive Voice Response (IVR)/ Web-based Scheduling Software (AC Transit): The Project Sponsor secured federal funds to purchase and install IVR/Web-based scheduling software, enabling the IVR system to call passengers five minutes before the vehicle arrival time.
 - o The Project Sponsor continues to work with a software vendor to upgrade the software and add IVR/Web Based Scheduling Software.
 - o The project is expected to close-out in December 2012.
- 2. New Freedom Fund Grant Match Program (AC Transit): AC Transit is determining the feasibility of establishing a mobility management structure within its jurisdiction, by identifying and cataloging all transportation resources in the East Bay that will foster coordinated transportation services.

Paratransit Gap Grant Program

- o The Project Sponsor submitted an amendment request for a time extension which is currently under staff review.
- 3. Driving Growth through Transportation: Special Transportation Services for Individuals with Dementia (Alzheimer's Services of the East Bay (ASEB)): ASEB continues to provide transportation to those with moderate to late stage Alzheimer's disease or dementia, consistently increasing the number of individuals served and the trips provided with each fiscal year.
 - o ASEB is running a pilot weekend program due to the increase in ridership.
 - The Project Sponsor received two awards: the California Association of Adult Day Services (CAADS) – a *Leadership Award* for the Executive Director, and a *Team Award* for the transportation team.
 - o In FY 11/12 ASEB provided transportation 13,218 one-way trips, 126 days of services, and served 144 individuals with dementia.
 - o Alameda CTC awarded \$140,000 in additional Measure B funds, and extended the project end date to October 2013.
- 4. North County Youth/Adults with Disabilities Group Trip Project (Bay Area Outreach and Recreation Program (BORP): BORP provides accessible group trip transportation in North County for children, youth, and adults with disabilities who participate in sports and recreational programs.
 - o BORP conducted a total of 282 rounds trips and a total of 175 one-way trips during FY 11-12.
 - o Alameda CTC awarded \$130,000 in additional Measure B funds and extended the project to October 2013.
- **5. Mobility Matters!** (Center for Independent Living): The Center for Independent Living continues to expand the Outreach & Travel Training Project of Northern Alameda County, which conducts group and individualized travel training for seniors and people with disabilities in northern Alameda County.
 - o Alameda CTC awarded \$81,365 in additional Measure B funds and extended the project to October 2013.
- **6. Albany Senior Center Community Shuttle Bus (City of Albany):** This shuttle bus enriches the lives of seniors and those with disabilities by expanding transportation services; the popular program provides a door-to-door shopping program, transportation for a walking group that goes on scenic walks in the Bay Area, and takes seniors on recreational day trips that provide lifelong learning and socialization.
 - o The Project Sponsor consistently meets or exceeds project performance measures.
 - To date, the Project Sponsor has provided 4,134 shopping trips; 3,706 recreational day trips; 550 community-based organization field trips; and 3,634 walking club trips.
 - o Alameda CTC awarded \$11,000 in additional Measure B funds and extended the project to October 2013.

- 7. 94608 Area Demand Response Shuttle Service for Seniors and/or People with Disabilities (City of Emeryville): The shuttle service program provides free ridership anywhere within the 94608 zip code to seniors and those with disabilities.
 - The 8-To-Go service is featured in the City News/Activity Guide, which is delivered to every address in Emeryville and available for pick-up in many commercial areas.
 - o Alameda CTC awarded \$65,000 in additional Measure B funds and extended the project to October 2013.
- **8. VIP Rides Program (City of Fremont):** The City of Fremont links seniors and those with disabilities with volunteers who accompany them on paratransit rides through the VIP Rides Program, which provides assistance where needed, provides cost-effective, streamlined service delivery, and alleviates demand on existing paratransit services.
 - o The Project Sponsor reports 1,176 service linkages (or a total of 2,352 one-way escorted trips) made during the second half of FY 11-12. Escorted trips for medical appointments accounts for 77% of the services.
 - o Alameda CTC awarded \$90,000 in additional Measure B funds and extended the project to October 2013.
- **9. GRIP Grocery Return Improvement Project (City of Oakland)**: GRIP offers ondemand return trips for individuals for grocery needs, provides on-demand or scheduled service for areas not served by East Bay Paratransit, and transports people awaiting Americans with Disabilities Act (ADA) certification.
 - All three components of the grant are active: 21-day Referral, Grocery Return, and Out of ADA programs.
 - o Alameda CTC awarded \$70,000 in additional Measure B funds and extended the project to October 2013.
- **10.** Taxi Up & Go Project! (City of Oakland Department of Human Resources): A partnership between the City of Oakland Paratransit for the Elderly and Disabled Program (OPED) and the Senior Companion Program (SPC), Taxi Up & Go enhances and expands the taxi scrip program, providing transportation access escorts and case management support for frail, mono-lingual, and socially isolated residents in the City of Oakland.
 - The Project sponsor reports the program's client base continues to show a mark increase in the distribution of taxi scrip/vouchers and rides with 500 clients transported in the second half of FY 11-12.
 - o Alameda CTC awarded \$92,000 in additional Measure B funds and extended the project to October 2013.
- **11. Downtown Route (DTR) (City of Pleasanton):** The DTR provides shared-ride paratransit services to Pleasanton and Sunol residents, connecting senior housing complexes with the Main Street business district via a shuttle bus on a circular route through downtown Pleasanton.
 - o The Project sponsor offering a three-day-a-week DRT schedule to meet the current ridership need.
 - o Alameda CTC awarded \$43,825 in additional Measure B funds and extended the project to October 2013.

- 12. Paratransit Vehicle Donation Program and Dial-A-Ride Scholarship Project (LAVTA): The keystone of this project is offering surplus paratransit vehicles retired from the Wheels Dial-a-Ride fleet to community-based organizations, in addition to offering Dial-a-Ride scholarships.
 - o The Project sponsor reports 240 trips were provided to eligible clients during the second half of FY 11-12.
 - o Alameda CTC extended the project to October 2013 to allow the Project Sponsor to implement and expend the remaining funds for the project.
- 13. Volunteers Assisting Same Day Transportation and Escorts (Senior Support Program of the Tri Valley): The Volunteers Assisting Same Day Transportation program provides same-day, door-to-door transportation service in the Greater Bay Area for seniors, in addition to volunteer escorts for those who cannot use public transportation independently.
 - o Over 300 Tri-Valley seniors are signed up for the Volunteers Assisting Same Day Transportation and program since the program inception in 2008.
 - o Alameda CTC awarded \$72,500 in additional Measure B funds and extended the project to October 2013.

Mid-Cycle Paratransit Gap Grant Projects

- 1. **Tri-City Mobility Management Program (City of Fremont):** The City of Fremont provides mobility management services for seniors and persons with disabilities in the Tri-City area to assist individuals navigate the transportation system.
 - The Project Sponsor assigned a program manager responsible for project development, implantation, and outreach of mobility management activities.
- 2. Emergency Wheelchair/Scooter and Hospital Discharge Services (MV Transportation and Alameda CTC): This project provides a service called the Wheelchair and Scooter Breakdown Transportation Service (WSBTS) for wheelchair and scooter users in Alameda County that are stranded due to a mechanical breakdown of their mobility device or a medical emergency that has separated them from their chair.
 - o This service is available 7 days a week, 24 hours a day, and is free to the wheelchair or scooter user.
- 3. South County Taxi Pilot Program (Alameda CTC and City of Fremont): The South County Taxi Pilot Program continues to provide safety-net, same-day taxi service to city-based program registrants in the cities of Fremont, Union City, and Newark.
 - O Tri-City paratransit staff, Alameda CTC staff, the contractor, and the Paratransit Coordination staff hold regular meetings to review complaints and operational procedures, and to ensure all parties involved understand project expectations.
 - o Alameda CTC awarded \$125,000 in additional Measure B funds, and extended the project end date to June 2013 due to the program's success.

Paratransit Gap Grant Program

- **4. Central County Taxi Pilot Program (Alameda CTC):** The Central County Taxi Pilot Program seeks to provide same-day taxi service to city-based program registrants in the cities of Hayward and San Leandro
 - Paratransit staff, Alameda CTC staff, the contractor, and the Paratransit
 Coordination staff hold regular meetings to review complaints and operational procedures, and to ensure all parties involved understand project expectations.
 - o Alameda CTC awarded \$134,400 in Measure B funds and authorized a project end date to June 2014.
- **5.** Volunteer Drivers Program (Senior Helpline Services): The Project sponsor will develop and provide coordination, outreach, management, oversight, and mileage reimbursement for a volunteer-based driver program to provide one-on-one, door-through-door, escorted transportation for ambulatory seniors who are unable to utilize other modes of transportation.
 - o Alameda CTC awarded \$100,000 in Measure B funds and authorized a project end date to October 2013.
- **6.** Countywide Mobility Management Program Pilot (Alameda CTC): The Project sponsor will coordinate elements and resources already present in Alameda County related to travel training, and information and referral to move towards a more full-fledged mobility management approach in Alameda County.
 - o The Project Sponsor assigned mobility management tasks to the current County Paratransit Coordinator and to Education and Outreach Coordinator.
- 7. Minimum Level of Service (City of Oakland): Minimum Service Level (MSL) grants are designated to help City-based programs meet Minimum Service Levels. The City of Oakland is reimbursed for approved expenses after the end of the Fiscal Year.
 - o The City of Oakland receives up to \$75,000 to fulfill their MSL requirements.
 - After FY 12/13 MSLs funds will be replaced by Implementation Guideline Assistance funds.
- **8. Minimum Level of Service (City of San Leandro):** Minimum Service Level (MSL) grants are designated to help City-based programs meet Minimum Service Levels. The City of San Leandro is reimbursed for approved expenses after the end of the Fiscal Year.
 - o The City of San Leandro receives up to \$25,000 to fulfill their MSL requirements.
 - o After FY 12/13 MSLs funds will be replaced by Implementation Guideline Assistance funds.

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Transit Oriented Development Grant Program Status Update on Active Projects

The active projects in this program appear below according to grant cycle. The Project Sponsor for each project is in parentheses.

Cycle 2 Transit Oriented Development Grant Projects

- 1. West Oakland Seventh Street Transit Village Streetscape (City of Oakland): This transit village streetscape project improves bicycle and pedestrian access to the West Oakland BART Station.
 - Phases I and II, which include construction on the south side and median, are complete.
 - o Phase III, northside construction is near completion.
 - o An amendment request is pending to extend this project to October 2013.

Mid-Cycle Transit Oriented Development Grant Projects

- 1. Technical Assistance Program FY 2009-10 Congestion Management Agency Program (Alameda CTC): The Transit Oriented Development Technical Assistance Program (TOD-TAP) Program was created in 2005 to provide jurisdictions technical assistance to complete studies and plans in a variety of topics that help advance Transit Oriented Development projects..
 - o The TAP provides a pool of on-call consultants with technical expertise to overcome barriers to advancing TODs in Alameda County.
- 2. Technical Assistance Program FY 2011-12 Congestion Management Agency Program (Alameda CTC): The TOD-TAP Program continues to provide jurisdictions technical support for Transit Oriented Development related projects and studies.
 - o Of the several studies conducted through the TOD-TAP program, the City of Oakland's Priority Development Area study has yet to be completed.

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Alameda County Transportation Commission

Annual Financial Report for the Fiscal Year Ended June 30, 2012



Financial Audit

- Financial statements being presented are for the Fiscal Year Ended June 30, 2012, and include activity for both the ACCMA and ACTIA.
- Financial statements are the responsibility of management.
- Our responsibility is to express an opinion of the financial statements based on our audit.
- We plan and perform the audit to obtain reasonable assurance about whether the financial statements are fairly stated.
- An Audit includes:
 - Examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements.
 - Assessing the accounting principles used and significant estimates made by management.
 - Evaluating overall financial statement presentation.



Financial Audit

Continued

- Audits are performed in conformance with Generally Accepted Auditing Standards (GAAS) which requires the auditor:
 - adequately plan the work and properly supervise assistants,
 - obtain a sufficient understanding of the entity and its environment, including its internal control, to assess the risk of material misstatement of the financial statements whether due to error or fraud, and to design the nature, timing, and extent of further audit procedures, and
 - obtain sufficient, appropriate audit evidence by performing audit procedures, on a test basis, to afford a reasonable assurance for an opinion regarding the financial statements under an audit.



CWC Audit Concerns Addressed

- As part of the audit procedures VTD:
 - tested data from all areas of the Alameda CTC using a variety of testing strategies, including analytical procedures, confirmations of account balances and search for unrecorded liabilities,
 - consulted with prior audit firms, but did not learn of any concerns over Measure B funds,
 - confirmed that ACTIA transactions are accounted for separately from all other funds in the financial system,
 - confirmed the amounts that were reported on the limitation calculations for both the 4.5% administration and the 1% salary and benefit limitations and confirmed compliance with those requirements,
 - reviewed the methodology of accounting for hours on timecards, traced
 payroll charges back to specific timecards to verify the allocation of time in
 payroll from the timecards and confirmed supervisory approval (there were
 no unusual trends in the allocation of time detected), and
 - determined general fund charges to be higher risk and tested to ensure allocations of administrative expenses to the ACTIA general fund were calculated reasonably and accurately and were properly allocated.



Required Communications

- We are required to communicate significant deficiencies or material weaknesses in internal control to the CWC.
 - We noted no significant deficiencies or material weaknesses in internal controls.
 - We had no adjustments to the financial statements.
- We encountered no difficulties in the performance of the audit.



Alameda CTC Financial Highlights

Comparative information from the fiscal year ended June 30, 2011 was derived from the combined data of ACTIA and the ACCMA.

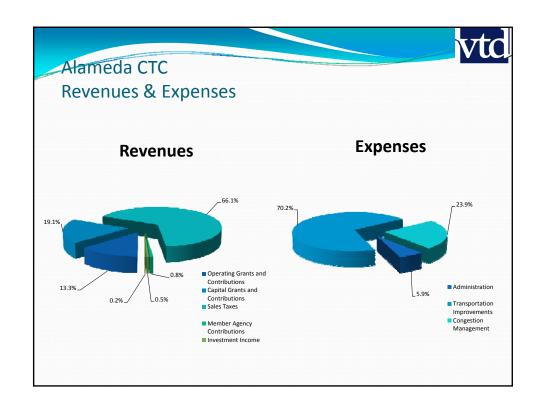
- Total net asset were \$241.2 million at June 30, 2012, a decrease of \$22.1 million or 8.4
 percent from the prior fiscal year end primarily related to sales tax related capital project
 expenditures.
- Total assets decreased by \$34.0 million or 9.3 percent from \$365.7 million to \$331.7 million as of June 30, 2012 compared to June 30, 2011. Cash and investments comprised \$283.2 million or 85.4 percent of the total assets as of June 30, 2012.
- Revenues totaled \$170.4 million for the fiscal year ended June 30, 2012. This was an
 increase of \$7.6 million or 4.7 percent over the fiscal year ended June 30, 2011. Sales tax
 revenues comprised \$112.6 million or 66.1 percent of the total revenues for the year.
- Total liabilities decreased by \$11.9 million or 11.6 percent from \$102.4 million to \$90.5 million as of June 30, 2012 compared to June 30, 2011.
- Expenses totaled \$192.5 million for the fiscal year ended June 30, 2012. This was a decrease of \$19.0 million from the fiscal year ended June 30, 2011 mostly related to sales tax capital project expenditures.

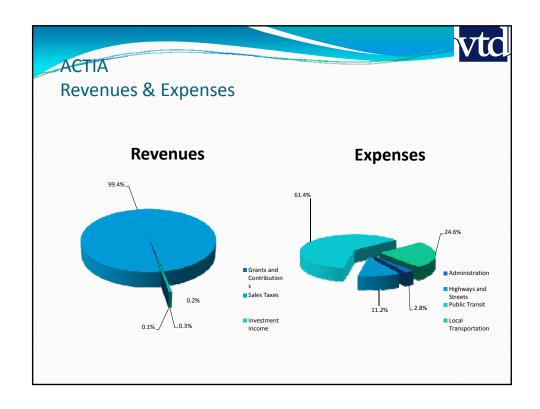
Alameda CTC		VU
Statement of Net Asset		
June 30, 2012		
(in thousands of dollars)		
Assets:		
Cash and Investments	\$283,246	
Receivables	44,078	
Land Held for Resale	4,068	
Capital Assets, net	111	
Other assets	213	
Total Assets	331,716	
Liabilities:		
Payables	64,075	
Deferred Revenue	26,420	
Net OPEB Obligation	28	
Total Liabilities	90,523	
Net Assets:		
Investment in Capital Assets	111	
Restricted	218,026	
Unrestricted	<u>23,056</u>	
Total Net Asset	\$241,193	

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une 30, 2012					
·					
n thousands of dollars)					
		Consist			
	General	Special Revenue	Canital	Total	
Assets:	General	Revenue	cupitui	Total	
Cash and Investments	\$12,560	\$ 9,954	\$86,062	\$108,576	
Receivables	826	10,528	7,390	18,744	
Due from ACTA	5,018	О	0	5,018	
Other assets	162	0	0	162	
Total Assets	\$18,566	\$20,482	\$93,452	\$132,500	
iabilities:					
Payables	<u>\$ 541</u>	<u>\$11,230</u>	\$34,705	<u>\$ 46,476</u>	
Total Liabilities	<u>\$ 541</u>	\$11,230	\$34,705	<u>\$ 46,476</u>	
und Balance:					
Restricted	О	9,252	58,747	67,999	
Unassigned	18,025	0	0	18,025	
Total Fund Balance	\$18,025	\$ 9,252	\$58,747	\$ 86,024	



ACTIA Funds Revenues, Expenditures & Change in Fund Balances June 30, 2012 (in thousands of dollars) Special General Revenue Capital Total **Revenues:** Sales Tax \$ 5,065 \$112,568 \$64,394 \$43,109 Project Revenue 20 10,047 10,067 Investment Income 181 271 49 41 65 0 294 359 **Total Assets** \$64,455 \$ 5,179 \$53,631 \$123,265 **Expenditures:** Administrative \$ 3,158 934 \$ 4,149 57 Highways and Streets 16,740 16,740 Public Transit 91,982 0 34,541 57,441 Local Transportation 29,655 7,122 36,777 Total Liabilities \$ 3,158 \$65,130 \$81,360 \$149,648 Net Change in Fund Balance 2,021 (675)(27,729) (26,383)Fund Balance - Beginning 16,004 112,407 9,927 86,476 Fund Balance - Ending \$18,025 \$ 9,252 \$58,747 \$86,024







Alameda CTC Auditor Opinion

Alameda CTC received what is referred to as unqualified or clean audit opinion for the Fiscal Year Ended June 30, 2012.

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission, as of June 30, 2012, and the respective changes in financial position, thereof and for the year then ended in conformity with accounting principles generally accepted in the United States of America."



\$112,568

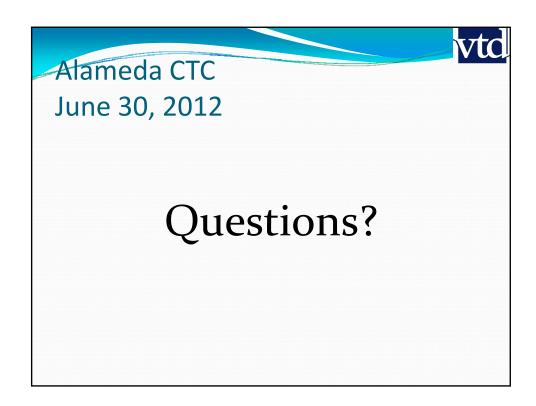
Limitations Calculations

(in thousands of dollars)

Net Sales Tax Proceeds

D		
Rev	$^{\circ}$ n $_{11}$	PC.
ICCV	CIIU	LCS.

Investments & other Income	10,697
Total Funds Generated	\$123,265
Expenditures:	
Gross Salaries & Benefits	\$ 1,011
Other Admin Costs	2,147
Total Admin Costs	\$ 3,158
Salaries & Benefits to Sales Tax Ratio	0.899%
Total Admin Costs to Sales Tax Ratio	2.806%
Salaries & Benefits to Funds Generated	0.821%





1333 Broadway, Suites 220 & 300

Oakland, CA 94612

PH: (510) 208-7400

www.AlamedaCTC.org

Memorandum

DATE: December 18, 2012

TO: Finance and Administration Committee

FROM: Patricia M. Reavey, Director of Finance

SUBJECT: Approval of the Alameda CTC Draft Audited Annual Financial Report

and the ACTIA Limitations Worksheet for the Fiscal Year Ended June

30, 2012

Recommendation

It is recommended that the Commission approve the attached Alameda County Transportation Commission's (Alameda CTC) first consolidated draft Audited Annual Financial Report and the ACTIA Limitations Worksheet for the fiscal year ended June 30, 2012 as audited by the certified public accounting firm of Vavrinek, Trine, Day & Co., LLP and all additional required reports.

The Alameda CTC Draft Audited Annual Financial Report and the ACTIA Limitations Worksheet for the fiscal year ended June 30, 2012 and additional required reports were reviewed in detail in a joint committee meeting of the Alameda CTC's audit committee and the audit sub-committee of the Citizens Watchdog Committee on December 6, 2012.

Summary

Pursuant to the Joint Powers Agreement of the Alameda County Transportation Commission, California Public Utilities Code Section 180105, the Joint Powers Agreement of the Alameda County Congestion Management Program and the California Government Code Section 6505, an independent audit was conducted for the fiscal year ended June 30, 2012 by Vavrinek, Trine, Day & Co., LLP. While all financial statements are the responsibility of management, the auditor's responsibility is to express an opinion on the financial statements based on their audit. As demonstrated in the Independent Auditor's Report on page two (2) of the Draft Audited Annual Financial Report, the Alameda CTC's auditors have reported what is considered to be an unqualified or clean audit.

"In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission, as of June 30, 2012, and the respective changes in financial position, thereof and for the year then ended in conformity with accounting principles generally accepted in the United States of America."

Financial Highlights:

In the following financial highlights, the comparative information from the fiscal year ended June 30, 2011 was derived from the combined audited financial data of ACTIA and the ACCMA.

- Total net asset were \$241.2 million at June 30, 2012, a decrease of \$22.1 million or 8.4 percent from the prior fiscal year end primarily related to sales tax related capital project expenditures.
- Total assets decreased by \$34.0 million or 9.3 percent from \$365.7 million to \$331.7 million as of June 30, 2012 compared to June 30, 2011. Cash and investments comprised \$283.2 million or 85.4 percent of the total assets as of June 30, 2012.
- Revenues totaled \$170.4 million for the fiscal year ended June 30, 2012. This was an increase of \$7.6 million or 4.7 percent over the fiscal year ended June 30, 2011. Sales tax revenues comprised \$112.6 million or 66.1 percent of the total revenues for the year.
- Total liabilities decreased by \$11.9 million or 11.6 percent from \$102.4 million to \$90.5 million as of June 30, 2012 compared to June 30, 2011.
- Expenses totaled \$192.5 million for the fiscal year ended June 30, 2012. This was a decrease of \$19.0 million from the fiscal year ended June 30, 2011 mostly related to sales tax capital project expenditures.

Discussion

As part of the audit process, Vavrinek, Trine, Day & Co., LLP considered Alameda CTC's internal controls over financial reporting in order to design their audit procedures. They have not expressed an opinion on the effectiveness of the Alameda CTC's internal controls; however Vavrinek, Trine, Day & Co., LLP's Report on Internal Control over Financial Reporting and on Compliance and other Matters states that they did not identify any deficiencies in internal controls over financial reporting that they consider to be a material weakness.

In addition, Vavrinek, Trine, Day & Co., LLP audited the calculation of the limitation ratios required by the Transportation Expenditure Plan which requires that the total cost for salaries and benefits for administrative employees not exceed 1.00 percent of sales tax revenues and expenditures for administration, in total, do not exceed 4.50 percent of sales tax revenues. The ratios for the fiscal year ended June 30, 2012 are 0.90 percent for salaries and benefits as a percent of sales tax revenues and 2.81 percent for total administration costs as a percent of sales tax revenues which are in compliance with the requirements set forth in the Transportation Expenditure Plan. In order to make this report more user friendly, references have been included to show where all of the amounts included in the limitation calculations can be cross referenced with the audited financial data in the Draft Audited Annual Financial Report.

Vavrinek, Trine, Day & Co., LLP also performed a Single Audit for the fiscal year ended June 30, 2012. Per the Office of Management and Budget (OMB) Circular A-133, a single audit is required when a grantee spends \$500,000 or more in Federal funds in the fiscal year to provide assurance to the federal government as to the management and use of these funds. Alameda CTC's federal expenditures were well over the threshold at \$3.2 million during the fiscal year ended June 30, 2012 therefore a Single Audit was required. As demonstrated in the Independent Auditor's Report on

page 59 of the Draft Audited Annual Financial Report, the Alameda CTC's auditors have reported the following:

"In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012."

The Alameda CTC's first consolidated annual report has been designed to provide all required consolidated financial information as well as detailed financial information by function so that interested parties can look at the agency as a whole or at a more detailed functional level. For example, for the benefit of the Citizen's Watchdog Committee whose purview consists of ACTIA activity only, all ACTIA funds have been broken out in a separate column in the fund financial statements beginning on page 19 of the Draft Audited Annual Financial Report except the General Fund. There can only be one general fund; however the Alameda CTC's financial system was designed to distinguish costs related to the administration of ACCMA projects and programs from that of ACTIA or even Alameda County Transportation Authority projects. Therefore a breakout of general fund financial information also has been provided as supplemental information beginning on page 49 of the Draft Audited Annual Financial Report. Also in the supplemental information section, we have provided a breakout of the ACTIA Special Revenue Fund financial information by sub-fund including Express Bus, Bike and Pedestrian, Passthrough, Transit Oriented Development and Paratransit. For the benefit of those interested in the non-major governmental funds which generally are funds that have less than 10 percent of the total governmental funds' assets, liabilities, revenues or expenditures, we have provided a breakout of this column also as supplemental information beginning on page 51 which includes the financial information related to the Exchange Fund, Transportation for Clean Air Fund and the Vehicle Registration Fee Fund.

Staff has worked closely with the audit team to develop a user friendly and informative consolidated annual financial report that can clearly portray the financial information of the agency as a whole. It took a significant effort to consolidate and create this new report from scratch in this first year. Staff plans to consistently improve on the financial information that is provided. For fiscal year 2012-13, staff is planning to present the annual financial results in the form of a Comprehensive Annual Financial Report (CAFR), which will require additional sections such as a transmittal letter and a statistical section, and submit the CAFR to the Government Finance Officers Association (GFOA) for review and hopefully an award for excellence in financial reporting.

Attachments

Attachment A: Alameda County Transportation Commission Draft Audited Annual Financial

Report for the Fiscal Year Ended June 30, 2012

Attachment B: ACTIA Limitations Worksheet for the Fiscal Year Ended June 30, 2012

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ANNUAL FINANCIAL REPORT JUNE 30, 2012

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FINANCIAL SECTION



Vavrinek, Trine, Day & Co., LLP Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITOR'S REPORT

Governing Board Alameda County Transportation Commission Oakland, California

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of the Alameda County Transportation Commission (the Commission) as of and for the year ended June 30, 2012, which collectively comprise the Commission's basic financial statements as listed in the table of contents. These financial statements are the responsibility of management. Our responsibility is to express opinions on these financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the Commission, as of June 30, 2012, and the respective changes in financial position, thereof and for the year then ended in conformity with accounting principles generally accepted in the United States of America.

As explained in Note 1, the Commission is the successor agency of the Alameda County Transportation Improvement Authority and Alameda County Congestion Management Agency. These financial statements present the financial position of the Commission and not the predecessor agencies.

Accounting principles generally accepted in the United States of America requires that the management's discussion and analysis and budgetary comparison schedules as listed in the table of contents be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying Schedule of Expenditures of Federal Awards, as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non-profit Organizations,* and the other supplementary information as listed in the table of contents are presented for purposes of additional analysis and are not a required part of the financial statements. Such information is the responsibility of management and was derived from, and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole.

Palo Alto, California

,2012

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

The following discussion and analysis of the Alameda County Transportation Commission (the Commission) financial report addresses the financial position, activities and performance of the Commission for the fiscal year ended June 30, 2012. Management encourages readers to consider information presented in this section in conjunction with the Commission's financial statements and related notes contained in the Basic Financial Statements section.

This report for the fiscal year ended June 30, 2012 is the first financial annual report of the Commission. In March 2010, the Alameda County Transportation Improvement Authority (ACTIA), the Alameda County Congestion Management Agency (ACCMA), the County of Alameda, the 14 cities within Alameda County, the Bay Area Rapid Transit District and the Alameda-Contra Costa Transit District entered into a Joint Powers Agreement. In June 2010, the Boards of ACTIA and ACCMA created a joint powers agency known as the Alameda County Transportation Commission pursuant to the California Joint Exercise of Powers Act in which ACTIA and ACCMA delegated all of their assets, liabilities, powers, functions and responsibilities to the Commission effective July 1, 2010. The Commission held its first joint meeting on July 22, 2010 and approved its first consolidated budget for fiscal year ended June 30, 2012 at its June 2011 meeting. For various reasons, including issues related to contracting with CalPERS and other required administrative tasks, the former agencies continued to exist through February 29, 2012 when they were legally dissolved and the Commission became the successor agency.

The Commission strives to plan, fund and deliver transportation programs and projects that expand access and improve mobility to foster a vibrant and livable Alameda County.

Financial Highlights

Comparative information for fiscal year 2011 was derived from the financial information of ACCMA and ACTIA.

- Total net asset were \$241.2 million at June 30, 2012, a decrease of \$22.1 million or 8.4 percent from the prior fiscal year end primarily related to sales tax related capital project expenditures.
- Total assets decreased by \$34.0 million or 9.3 percent from \$365.7 million to \$331.7 million as of June 30, 2012 compared to June 30, 2011. Cash and investments comprised \$283.2 million or 85.4 percent of the total assets as of June 30, 2012.
- Revenues totaled \$170.4 million for the fiscal year ended June 30, 2012. This was an increase of \$7.6 million or 4.7 percent over the fiscal year ended June 30, 2011. Sales tax revenues comprised \$112.6 million or 66.1 percent of the total revenues for the year.
- Total liabilities decreased by \$11.9 million or 11.6 percent from \$102.4 million to \$90.5 million as of June 30, 2012 compared to June 30, 2011.
- Expenses totaled \$192.5 million for the fiscal year ended June 30, 2012. This was a decrease of \$19.0 million from the fiscal year ended June 30, 2011 mostly related to sales tax capital project expenditures.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

Overview of the Financial Statements

As required by the Governmental Accounting Standards Board, the Authority's principal financial statements include the following:

- A Statement of Net Assets (presenting Government-wide assets and liabilities)
- A Statement of Activities (presenting Government-wide revenues and expenses)
- A Balance Sheet (presenting assets and liabilities for the governmental funds including the General Fund, ACTIA Special Revenue Fund, ACTIA Capital Projects Fund, ACTA Capital Projects Fund, ACCMA Capital Projects Fund, and the Nonmajor Governmental Funds)
- A Statement of Revenues, Expenditures and Change in Fund Balances Governmental Funds (presenting revenues and expenditures by fund)
- A Schedule of Revenues, Expenditures and Change in Fund Balances Budget and Actual for the General Fund (presenting budget versus actual revenues and expenditures)
- A Schedule of Revenues, Expenditures and Change in Fund Balances Budget and Actual for the ACTIA Special Revenue Fund (presenting budget versus actual revenues and expenditures)

The Statement of Net Assets and the Statement of Activities, together, make up the *government-wide financial* statements. The Balance Sheet and the Statement of Revenues, Expenditures and Change in Fund Balances constitute the *fund financial statements*.

The government-wide financial statements report information using the economic resources measurement focus and the accrual basis of accounting. The Statement of Net Assets includes total assets and total liabilities with the difference between them reported as net assets. Total revenues, total expenditures, and changes in net assets are accounted for in the Statement of Activities, regardless of the timing of related cash flows.

The *fund financial statements* provide more detailed information by fund. A fund is a set of accounts used to control resources segregated for specific activities or purposes. The Commission has established funds to ensure resources are utilized for the purposes intended. Funds classified as major are required to be reported individually on the financial statements and funds classified as nonmajor can be grouped and reported in a single column.

The Commission has five major funds: the General Fund, ACTIA Special Revenue Fund, ACTIA Capital Projects Fund, ACTA Capital Projects Fund and ACCMA Capital Projects Fund.

<u>General Fund</u> – The General Fund is the chief operating fund. The General Fund receives 4.5 percent of all sales tax revenues to fund the administration of Measure B sales tax funds. Administrative costs are limited to 4.5 percent of sales tax revenues collected by the Transportation Expenditure Plan (TEP). Administrative salaries and benefits are limited to 1 percent of sales tax revenues collected by the TEP and the Public Utilities Code (PUC). This fund is also used for administering and preparing the Congestion Management Plan and for programming federal, state, and local funds to implement the Congestion Management Plan.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

<u>ACTIA Special Revenue Fund</u> – The ACTIA Special Revenue Fund is made up of five subfunds designed to account for sales tax revenues and expenditures related to the implementation of all programs authorized in the 2000 Measure B TEP. These subfunds include the Express Bus Subfund, Paratransit (Service Gap) Subfund, Regional Bicycle and Pedestrian Subfund, Transit-Oriented Development Subfund and the Programs Distribution Subfund.

- Express Bus Subfund The Commission uses the Express Bus Subfund to provide funding to transit operators in Alameda County for maintenance of transit services, restoration of service cuts, expansion of transit services, and passenger safety and security.
- <u>Paratransit (Service Gap) Subfund</u> The Commission uses the Paratransit (Service Gap) Subfund to provide funding in Alameda County for special transportation for seniors and people with disabilities.
- <u>Regional Bicycle and Pedestrian Subfund</u> The Commission uses the Regional Bicycle and Pedestrian Subfund to provide funding to the cities and County of Alameda to be spent on planning and construction of bicycle and pedestrian projects.
- <u>Transit-Oriented Development Subfund</u> The Commission uses the Transit-Oriented Development Subfund to provide funding to the cities and County of Alameda to encourage development near transit centers.
- <u>Programs Distribution Subfund</u> The Commission uses the Programs Distribution Subfund to account for local streets and roads and other sales tax revenues that are immediately passed through to the cities and County of Alameda to fund transportation needs based on local priorities.

<u>ACTIA Capital Projects Fund</u> – The ACTIA Capital Projects Fund is used to account for sales tax and other revenues and expenditures related to the implementation of capital projects designated to be funded in the 2000 Measure B TEP approved by the voters in November 2000.

<u>ACTA Capital Projects Fund</u> – The ACTA Capital Projects Fund is used to account for sales tax and other revenues and expenditures related to the implementation of capital projects designated to be funded in the 1986 Measure B TEP approved by the voters in November 1986.

<u>ACCMA Capital Projects Fund</u> – The ACCMA Capital Projects Fund is used to account for capital projects designed to implement the Congestion Management Plan for Alameda County. The amount of capital project revenues and expenditures for the fiscal year ended June 30, 2012 were \$32.6 million and \$32.2 million, respectively, with the difference transferred to the General Fund to help cover costs incurred to administer the congestion management program.

The Commission has three nonmajor funds: the Exchange Fund, the Transportation for Clean Air Fund, and the Vehicle Registration Fee Fund.

<u>Exchange Fund</u> – The Exchange Fund is used to account for all activity related to the Exchange Program. Under the Exchange Program, the Commission entered into agreements with several local agencies to exchange state or federal funds with local funding from other governments for various transportation projects. This program is used to expedite projects by giving project sponsors the flexibility of using local funds rather than more restrictive state or federal funds. The Commission programs federal or state funds to "exchange" projects, which are able to use these funds, and in return receives local funds into the Exchange Fund from the "exchange" projects sponsors. These local funds can be used for projects that either do not have the ability to make use of state or federal funds or projects that would face unacceptable delays if state or federal funds were used.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

The Commission has entered into the following exchange agreements through June 30, 2012:

Alameda County Transportation Improvement Authority	\$ 2,300,000
Alameda-Contra Costa Transit District	35,060,514
Bay Area Rapid Transit	8,100,000
City of Berkeley	259,560
City of Dublin	4,230,000
City of Fremont	5,983,256
City of Livermore	4,580,000
City of Union City	9,314,000
Metropolitan Transportation Commission	675,000
San Joaquin Regional Rail Commission	432,445
Santa Clara Valley Transportation Authority	558,000
Total Exchanged Funds	\$ 71,492,775

These exchanges were recognized as deferred revenue in the government-wide financial statements at the time the Commission entered into exchange agreements, and are being recognized as revenue when qualifying expenses are incurred. \$71.3 million of these exchanged funds have been collected and \$62.1 million has been expended as of June 30, 2012.

<u>ACCMA Special Revenue Funds</u> – The Commission has two ACCMA Special Revenue Funds, the *Vehicle Registration Fee (VRF) Fund* and the *Transportation for Clean Air (TFCA) Fund*. Both are related to fees imposed on vehicle registrations in Alameda County for which the Commission is required to administer funds. These two special revenue funds have been established to administer and account for these funding sources separately from other funding sources of the Commission to ensure that they are spent on the specific purpose intended.

The VRF funds are required to be used to implement transportation related programs and projects. 60 percent of net VRF collections are designated for local road improvements and repairs and will be allocated to the cities and County of Alameda automatically on a pass through basis by planning area based on a formula which was approved by the voters of Alameda County in Measure F on the November 2010 ballot. The remaining 40 percent designated for transit for congestion relief programs, local transportation technology programs, pedestrian, bicyclist access, and safety programs will be distributed on a discretionary basis by planning area. Master Program Funding Agreements have been executed with the cities and County of Alameda to govern the flow of VRF funds. Pass through funding for local road improvements and repairs began flowing to the cities and County of Alameda in June 2012.

TFCA funds are required to be used to implement projects aimed at reducing air pollution through the reduction of motor vehicle emissions. During the fiscal year ended June 30, 2012, the Commission provided funding to various sponsors including, but not limited to, Livermore Amador Valley Transit Authority for BRT Route 10 and Routes 53 and 54 shuttles to ACE, California State University East Bay for a second campus shuttle to Bay Area Rapid Transit and a pilot Transportation Demand Management Program, City of Oakland for the Free Broadway shuttle and the Cities of Alameda and Hayward for signal timing improvements.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

The Commission also has one Fiduciary Fund.

<u>Fiduciary Fund</u> – The Fiduciary Fund is used to account for a trust set up to accumulate funds for post-employment benefits other than pensions for retirees. Fiduciary Fund activity is reported in separate financial statements because a fiduciary fund is not considered an available resource of the Commission.

The *notes to the financial statements* provide additional information that is vital to the understanding of the financial statements. These notes can be found directly following the financial statements in this financial report.

Government-wide Financial Analysis

Net Assets

As of June 30, 2012, total assets were \$331.7 million, a decrease of \$34.0 million or 9.3 percent from June 30, 2011 with cash and investments accounting for \$283.2 million or 85.4 percent of this amount.

Total liabilities were \$90.5 million as of June 30, 2012, a decrease of \$11.9 million or 11.6 percent from June 30, 2011. The significant disparity of cash over liabilities demonstrates that the Commission is well able to meet its obligations as they become due. As of June 30, 2012, the Commission had commitments for \$13.9 million towards engineering contracts, \$6.1 million towards construction contracts and \$352.5 million towards project sponsor contracts with terms ranging up to 7 years.

Net assets were \$241.2 million at June 30, 2012, a decrease of \$22.1 million or 8.4 percent from June 30, 2011. Of the total \$241.2 million in net assets at June 30, 2012, \$0.1 million or 0.05 percent is invested in capital assets, \$23.1 million or 9.56 percent is unrestricted and the balance of \$218.0 million or 90.39 percent is restricted for use towards programs and projects authorized in the Measure B 1986 and 2000 TEPs and congestion management projects.

The Commission does not record capital assets created by the projects it finances on its own financial statements since these assets are of value only to the local government in which they are located.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

Statement of Net Assets June 30, 2012 and 2011

	Governmen	tal Activities
	2012	2011
Cash and investments	\$ 283,246,488	\$ 298,170,661
Receivables		
Sales tax receivables	18,367,599	17,546,201
Interest	90,270	110,889
Other	25,619,435	45,242,786
Land held for resale	4,068,000	4,243,000
Prepaid and other assets	213,093	103,193
Capital assets		
Furniture and equipment (net of accumulated		
depreciation)	110,699	264,436
Total assets	\$ 331,715,584	\$ 365,681,166
Accounts payable & accrued liabilities	\$ 64,074,400	\$ 70,856,307
Deferred revenue	26,420,220	31,455,871
Net OPEB obligation	27,915	75,863
Total liabilities	90,522,535	102,388,041
Net assets:		
Invested in capital assets	110,699	264,436
Restricted for:	110,077	204,430
Transportation projects/programs	218,026,143	246,774,719
Unrestricted	23,056,207	16,253,970
Total net assets	241,193,049	263,293,125
i otal net assets	271,173,077	203,273,123
Total liabilities and net assets	\$ 331,715,584	\$ 365,681,166

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

Change in Net Assets

Total revenues during fiscal year 2012 were \$170.4 million, an increase of \$7.6 million or 4.7 percent over fiscal year 2011. This increase can be attributed to an increase in sales tax revenue collections. Total revenues in fiscal year 2011 were \$162.8 million, a decrease from fiscal year 2010 of \$4.5 million or 2.7 percent. This decrease is mostly related to a delay in some projects activity due to the availability of funds. Total Expenses during fiscal year 2012 were \$192.5 million, a decrease of \$19.0 million or 9.0 percent from fiscal year 2011. This decrease is related to a change in the methodology used for capital project accruals during fiscal year 2011. Total expenses in fiscal year 2011 were \$211.5 million, an increase of \$3.2 million over fiscal year 2010.

The following are changes in key activities during fiscal year 2012:

- Operating grants and contributions for fiscal year 2012 are \$22.6 million, an increase of \$8.8 million or 63.3 percent over fiscal year 2011. This change is primarily related to collections beginning on the new VRF Fund.
- Capital grants and contributions for fiscal year 2012 are \$32.5 million, a decrease of \$6.6 million or 16.9 percent from fiscal year 2011. This change is due to the changing phases and schedule of congestion management capital projects.
- Sales tax revenues for fiscal year 2012 are \$112.6 million, an increase of \$7.2 million or 6.8 percent over fiscal year 2011.
- Administration expenses for fiscal year 2012 are \$11.3 million, a decrease of \$0.4 million or 3.2 percent from fiscal year 2011.
- Transportation improvement costs for fiscal year 2012 are \$135.1 million, a decrease of \$26.6 million or 16.5 percent. This decrease is due to a change in methodology used to accrue transportation improvement expenses in fiscal year 2011.
- Congestion management expenses for fiscal year 2012 are \$46.1 million, an increase of \$8.0 million or 20.9 percent over fiscal year 2011. This increase is attributable to the implementation of pass through funding to the cities and the County of Alameda for the VRF program in fiscal year 2012.

During fiscal year 2012, expenses exceeded revenues by \$22.1 million resulting in a decrease to net assets which were \$241.2 million as of June 30, 2012. In fiscal year 2011, expenses exceeded revenues by \$48.7 million, resulting in a decrease to net assets which were \$263.3 million as of June 30, 2011.

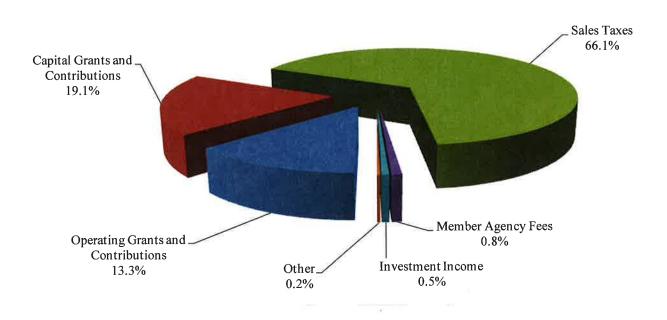
MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

Changes in Net Assets June 30, 2012 and 2011

	Governmental Activities				
	2012	2011			
Revenues	·				
Program revenues:					
Operating grants and contributions	\$ 22,634,296	\$ 13,857,159			
Capital grants and contributions	32,521,003	39,150,777			
General revenues:					
Sales taxes	112,568,093	105,393,811			
Member agency fees	1,315,867	1,095,338			
Investment income	956,225	3,313,241			
Other	412,178	15,251			
Total revenues	170,407,662	162,825,577			
Expenses					
Administration	11,338,750	11,708,432			
Transportation improvements	135,067,898	161,682,802			
Congestion management	46,101,090	38,129,606			
Total expenses	192,507,738	211,520,840			
Change in net assets	(22,100,076)	(48,695,263)			
Net assets, beginning of year	263,293,125	311,988,388			
Net assets, end of year	\$ 241,193,049	\$ 263,293,125			

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

Revenues



Expenses



MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

Governmental Funds Financial Analysis

The Commission uses fund accounting to ensure compliance with finance-related legal requirements. Governmental funds include the General Fund, ACTIA Special Revenue Fund, ACTIA Capital Projects Fund, ACTIA Capital Projects Fund and the nonmajor funds including: the Exchange Fund, Transportation for Clean Air Fund, and Vehicle Registration Fee Fund.

As of June 30, 2012, the Commission had \$241.1 million of fund balance in the governmental funds: \$18.3 million in the General Fund, \$9.3 million in the ACTIA Special Revenue Fund, \$58.7 million in the ACTIA Capital Projects Fund, \$141.5 million in the ACTA Capital Projects Fund and \$13.3 million in the nonmajor governmental funds. This is a decrease from June 30, 2011 of \$45.6 million or 15.9 percent. This decrease is due to public transit and highways and streets related expenditures in the ACTIA and ACTA Capital Projects Funds. Construction on ACTA capital projects will continue until projects are completed. However, as of March 31, 2002 when the 1986 Measure B expired, this fund is no longer eligible to receive sales tax revenues.

For the period July 1, 2011 through June 30, 2012, the Commission had \$180.4 million of revenues in the governmental funds: \$11.0 million in the General Fund, \$64.5 million in the ACTIA Special Revenue Fund, \$53.6 million in the ACTIA Capital Projects Fund, \$0.6 million in the ACTA Capital Projects Fund, \$32.6 million in the ACCMA Capital Projects Fund, \$18.9 million in the nonmajor governmental funds less \$0.8 million of inter-fund revenues which have been eliminated on a consolidated basis. This is an increase over June 30, 2011 of \$37.7 million or 26.4 percent. This increase is mostly due to collections beginning on the Vehicle Registration Fee Fund and an increase in Sales Tax Revenues.

For the period July 1, 2011 through June 30, 2012, the Commission had \$226.0 million of expenditures in the governmental funds: \$9.3 million in the General Fund, \$65.1 million in the ACTIA Special Revenue Fund, \$81.4 million in the ACTIA Capital Projects Fund, \$23.7 million in the ACTA Capital Projects Fund, \$32.2 million in the ACCMA Capital Projects Fund, \$15.1 million in the nonmajor governmental funds less \$0.8 million of interfund expenditures which have been eliminated on a consolidated basis. This is an increase of \$48.1 million or 27.0 percent over June 30, 2011. This increase is primarily due to ACTIA Capital Projects Fund expenditures for public transit projects.

As of June 30, 2012, the Commission had \$331.5 million of assets in the governmental funds: \$30.4 million in the General Fund, \$20.5 million in the ACTIA Special Revenue Fund, \$93.5 million in the ACTIA Capital Projects Fund, \$150.2 million in the ACTIA Capital Projects Fund, \$36.2 million in the ACCMA Capital Projects Fund, \$29.4 million in the nonmajor governmental funds less \$28.8 million of assets which have been eliminated on a consolidated basis. This is a decrease of \$23.3 million or 6.6 percent from June 30, 2011. This decrease is mostly attributed to a decrease of cash and investments in the ACTA Capital Projects Fund as it continues to fund projects while no longer collecting sales tax revenues.

As of June 30, 2012, the Commission had \$90.3 million of liabilities in the governmental funds: \$12.1 million in the General Fund, \$11.2 million in the ACTIA Special Revenue Fund, \$34.7 million in the ACTIA Capital Projects Fund, \$8.7 million in the ACTA Capital Projects Fund, \$16.1 million in the nonmajor governmental funds less \$28.8 million of liabilities which have been eliminated on a consolidated basis. This is an increase of \$22.2 million or 32.6 percent over June 30, 2011. This increase is mostly related to a change in methodology used to accrue ACTIA Capital Project expenditures in fiscal year 2011.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

Fiduciary Fund

The Commission has a fiduciary fund which is a trust designed to accumulate assets to fund post-employment benefits other than pension for retirees. These funds are excluded from the government-wide financial statements because they do not represent resources of the Commission. As of June 30, 2012, net assets in the trust were \$0.9 million.

Capital Assets

As of June 30, 2012, the Commission had \$110,699 invested in capital assets, including furniture and equipment and leasehold improvements. There were no capital asset additions or dispositions during the period July 1, 2011 through June 30, 2012.

Capital Assets (net of accumulated depreciation and amortization) As of June 30, 2012 and 2011

	2012		2011
Furniture and equipment (net of accumulated depreciation)	\$ 66,464	\$	154,137
Leasehold improvements (net of accumulated amortization)	44,235	100	110,299
Total	\$ 110,699	\$	264,436

Comparison of Budget to Actual

<u>General Fund</u> - The Commission began the fiscal year with an adopted revenue budget of \$11.6 million and an expenditures budget of \$9.7 million resulting in a surplus in the General Fund balance of \$1.9 million. In the final adopted budget, the revenue budget was revised to \$13.1 million and the expenditure budget was revised to \$11.7 million resulting in a surplus in the General Fund of \$1.4 million. The adjustments were mostly related to an increase in sales tax revenues and an increase in planned efforts to complete the Countywide Transportation Plan.

Actual revenues from sales tax, project revenues, member agency fees, investment income and other were \$11.4 million which is less than final budget by \$1.7 million or 12.7 percent and actual administrative expenditures were \$9.3 million which is less than final budget by \$2.3 million or 19.9 percent. These variances are mostly related to planning and programming activities in the General Fund which are billed to funding agencies on a reimbursement basis. Since expenditures were below budget, consequently so were revenues. The disparity in the budgetary difference, with the revenues variance more than the expenditure variance, is because overhead recovery amounts are included as General Fund revenues in the budget. These amounts are invoiced to billing agencies at an indirect cost allocation rate audited and approved on an annual basis by Caltrans as a percentage of salaries and benefits costs. This methodology helps to reimburse the Commission for the cost of administering planning and programming activities.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

<u>ACTIA Special Revenue Fund</u> – The Commission began the fiscal year with an adopted revenue budget of \$59.5 million and an expenditure budget of \$60.8 million resulting in a reduction in the ACTIA Special Revenue Fund balance of \$1.3 million. In the final adopted budget, the revenue budget was revised to \$62.9 million and the expenditure budget was revised to \$66.7 million resulting in a reduction in the ACTIA Special Revenue Fund balance of \$3.8 million. The adjustments were mostly related to an increase in sales tax revenues and the related pass through expenditures.

Actual revenues from sales tax, project revenues and investment income were \$64.5 million which is more than final budget by \$1.5 million or 2.4 percent and actual expenditures were \$65.1 million which is less than final budget by \$1.6 million or 2.3 percent. These variances are correlated because the bulk of the expenditures in this fund are directly passed through to the cities and County of Alameda at a predetermined calculation based on the Transportation Expenditure Plan.

Other Significant Matters

2012 Transportation Expenditure Plan — On November 6, 2012, the Commission placed Measure B1 on the ballot for Alameda County. Measure B1, a sales tax measure that would augment and extend the county's existing half-cent transportation sales tax, is supported by the 2012 Transportation Expenditure Plan (2012 TEP). Because it was a special tax, Measure B1 required two-thirds or 66.67 percent voter approval to pass. Alameda County voters came out in strong support of Measure B1. However when all the votes were counted the measure received 66.53 percent approval of the Alameda County voters, just 0.14 percent short of passing. Since the margin is so slight, the Commission has engaged the county registrar's office in the recounting process. The Commission is hoping that it still may have the opportunity to provide Alameda County with \$7.8 billion in funding over the next 30 years to increase mobility, create jobs, reduce congestion and protect the environment. The 2012 TEP responds to the many transportation needs in Alameda County by providing details of how the funds would be used to restore and expand transit services, fix potholes and reduce highway congestion, expand bicycle and pedestrian access and connect transit with housing and jobs.

<u>Sunol Smart Carpool Lane</u> - A Joint Powers Agreement (Agreement) between the Commission's former agencies, ACTIA and ACCMA, and the Santa Clara Valley Transportation Authority established the Sunol Smart Carpool Lane (Lane), which created the Sunol Smart Carpool Lane Joint Powers Authority (Authority). The Agreement named the Commission as the managing agency for the project on behalf of the Authority. The Lane began operations on September 20, 2010 gaining its authority to operate in California through State law amended by 2004 legislation, AB 2032. During the transition/warranty period from construction to full operations, the Commission agreed to cover the cost of operations on behalf of the Authority via its capital project program funded by various federal, state and local sources through June 30, 2012. Since inception, the Lane has continued to show growth in revenues and riders from week to week and is expected to be independently sustainable in the near future.

MANAGEMENT'S DISCUSSION AND ANALYSIS JUNE 30, 2012

<u>Vehicle Registration Fee</u> - In November 2010, a majority (62.8 percent) of Alameda County voters approved Measure F to fund transportation related programs and projects. Measure F added \$10 to all motor vehicle registration fees collected by the Department of Motor Vehicles in Alameda County. The Expenditure Plan approved with the measure allocates revenue from the VRF to transportation-related programs and projects that must have a relationship or benefit to the persons who pay the fee and also must sustain the County's transportation network and reduce traffic congestion and vehicle-related pollution. The measure is expected to generate approximately \$11 million annually which will be distributed net of administrative costs based on the approved Expenditure Plan in the following manner:

- Local Road Improvement and Repair Program (60 percent)
- Transit for Congestion Relief Program (25 percent)
- Local Transportation Technology Program (10 percent)
- Pedestrian and Bicyclist Safety Program (5 percent)

Countywide Transportation Plan - One key project for the Commission during the fiscal year has been developing a Countywide Transportation Plan (CWTP) for Alameda County. The CWTP is a long-range policy document that guides decisions and articulates the vision for the County's transportation system over a 25-year planning horizon. It lays the groundwork for an investment program that is efficient and productive as well as a strategy for meeting transportation needs for all users in Alameda County. It includes projects and other improvements for new and existing freeways, local streets and roads, public transit (paratransit, buses, trains, ferries), as well as facilities and programs to support bicycling and walking. The CWTP will serve as Alameda County's input into the Metropolitan Transportation Commission's Regional Transportation Plan (RTP) from which much of Alameda County's transportation funding is derived. The Commission engaged the community to provide input into the process to help prioritize transportation improvements. For the first time, the CWTP and RTP for the Bay Area will require Alameda County to meet greenhouse gas (GHG) emission reduction targets set by the State of California under SB 375. The target is a 7 percent GHG reduction by 2020, and a 15 percent GHG reduction by 2035. To address SB 375 requirements and other needs, the CWTP will address transit-oriented development and priority development areas; parking management; transportation systems management and goods movement; as well as transit connectivity, maintenance and operations.

Requests for Information

This financial report is designed to provide a general overview of the Alameda CTC's finances for all those interested in government finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Office of Accounting at 1333 Broadway, Suite 220, Oakland, CA 94612.

STATEMENT OF NET ASSETS JUNE 30, 2012

ACCETE		
ASSETS	\$	202 246 400
Cash and investments	Ф	283,246,488
Sales tax receivable		18,367,599
Interest receivable		90,270
Other receivable		25,619,435
Land held for resale		4,068,000
Prepaids and other assets		213,093
Capital assets, net of accumulated depreciation	_	110,699
Total Assets		331,715,584
LIABILITIES		
Accounts payable and accrued liabilities		64,074,400
Deferred revenue		26,420,220
Net OPEB obligation - due in more than one year		27,915
Total Liabilities		90,522,535
NAME A COMMO		
NET ASSETS		440.600
Invested in capital assets		110,699
Restricted		218,026,143
Unrestricted		23,056,207
Total Net Assets	\$	241,193,049

The accompanying notes are an integral part of these financial statements.

STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2012

		Program Operating Grants and	Revenues Capit	al	Chan	(et (Expenses) Revenues and ages in Net Assets Total Governmental
Functions/Programs	Expenses	Contributions	Contrib	utions		Activities
Governmental Activities:	·				//	
Administration	\$ 11,338,750	\$	\$	200	\$	(11,338,750)
Transportation improvement	135,067,898	20,343	8	1,048		(134,966,507)
Congestion management	46,101,090	22,613,953	32,43	9,955	0.5	8,952,818
Total Governmental Activities	\$ 192,507,738	\$ 22,634,296	\$ 32,52	1,003		(137,352,439)
	General revenues	and subventions				
	Sales tax					112,568,093
	Member agency	y fees				1,315,867
	Interest and inv	estment earnings				956,225
	Other revenues	4				412,178
	Subtotal, gene	eral revenues				115,252,363
	Change in Net A	ssets				(22,100,076)
	Net Assets - Beg					263,293,125
	Net Assets - End				\$	241,193,049

The accompanying notes are an integral part of these financial statements.

GOVERNMENTAL FUNDS BALANCE SHEET JUNE 30, 2012

	General Special Revenue C Fund Fund		Special Revenue		ACTIA Capital Projects Fund	
ASSETS	•	01.011.051	Φ.	0.054.006	Φ.	06.061.015
Cash and investments	\$	21,244,974	\$	9,954,086	\$	86,061,917
Sales tax receivable		826,542		10,507,093		7,033,964
Interest receivable		1,104				43,517
Other receivable		3,138,968		21,218		312,516
Due from other funds		5,018,122				:::0)
Land held for sale						
Prepaids and other assets		202,801	_	20.102.007	_	00 451 014
Total Assets	\$	30,432,511	\$	20,482,397	\$	93,451,914
LIABILITIES AND FUND BALANCES						
Liabilities						
Accounts payable and accrued liabilities	\$	1,286,715	\$	11,230,141	\$	34,705,001
Due to other funds		10,824,395		1		-
Deferred revenue				-		-
Total Liabilities		12,111,110		11,230,141		34,705,001
Fund Balances Restricted	15	X		7	21	
ACTIA special revenue				9,252,256		
Capital projects				9,232,230		58,746,913
Transportation for clean air				:=: :_:		36,740,713
Vehicle registration fee				101		5 -1 6
Assigned		:=				_
Unassigned Unassigned		18,321,401		-		~
Total Fund Balances	_	18,321,401		9,252,256) -	58,746,913
Total Liabilities and Fund Balances	\$	30,432,511	\$	20,482,397	\$	93,451,914

The accompanying notes are an integral part of these financial statements.

ACTA Capital Projects Fund		ACCMA Capital Projects Fund		Nonmajor Governmental Funds		Inter-Fund Eliminations		Total Governmental Funds	
\$	136,090,694	\$	14,028,344	\$	15,866,473	\$		\$	283,246,488
Ψ	130,030,031	•	11,020,011	4	-	*	-	7	18,367,599
	16,454		16,343		12,852		12		90,270
	33,953		22,180,266		3,141,771		(3,361,655)		25,467,037
	10,000,000		=-,,		10,385,900		(25,404,022)		
	4,068,000		-		-		-		4,068,000
	10,292		_		-		46.		213,093
\$	150,219,393	\$	36,224,953	\$	29,406,996	\$	(28,765,677)	\$	331,452,487
\$	3,718,959 5,018,122	\$	9,676,945 9,561,505 16,986,503	\$	6,818,294 - 9,281,319	\$	(3,361,655) (25,404,022)	\$	64,074,400 - 26,267,822
_	8,737,081	-	36,224,953		16,099,613		(28,765,677)	_	90,342,222
	141,482,312				3,387,914		:		9,252,256 200,229,225 3,387,914
			-		5,156,748		Ē		5,156,748
	4				4,762,721		-		4,762,721
	47.				Decid :		<u> </u>		18,321,401
	141,482,312		-		13,307,383		-		241,110,265
\$	150,219,393	\$	36,224,953	\$	29,406,996	\$	(28,765,677)	\$	331,452,487

RECONCILIATION OF THE GOVERNMENTAL FUNDS BALANCE SHEET TO THE STATEMENT OF NET ASSETS JUNE 30, 2012

Reconciliation of Fund Balance of Governmental Funds to Net Assets on the Statement of Net Assets:

Fund Balances on governmental funds Balance Sheet	\$ 241,110,265
Certain long-term receivables are recognized on the Statement of Net Assets, but because these receivables are not available as current resources, they are not recognized on the governmental funds' balance sheet.	152,398
Certain deferrals of revenue are recognized on the Statement of Net Assets, but because these deferrals of revenues are not available as current resources, they are not recognized on the governmental funds' balance sheet.	(152,398)
Capital assets used in governmental activities are not financial resources and therefore are not reported as assets in the governmental funds.	110,699
Long-term liabilities are not due and payable in the current period and therefore are not reported as liabilities in the governmental funds. Long-term liabilities at year end consist of the Net OPEB Obligation.	(27,915)
Net Assets on Statement of Net Assets	\$ 241,193,049

GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	General Fund		ACTIA Special Revenue Fund		ACTIA Capital Projects Fund	
REVENUES	-					
Sales tax	\$	5,065,564	\$	64,394,013	\$	43,108,516
Project revenue		4,531,006		20,343		10,047,094
Member agency fees		1,315,867		S#5		標
Vehicle registration fees		8.4		121		~
Investment income		31,640		41,226		180,943
Other income		96,334		.=		294,291
Total Revenues		11,040,411		64,455,582		53,630,844
EXPENDITURES						
Administrative						
Salaries and benefits		3,539,438		91,689		54,470
Office rent		798,776		1.0		29€
Professional services		1,558,181		842,386		0,00
Planning and programming		2,484,552		T		(F
Other		955,977		342		2,791
Transportation improvements						
Highways and streets				ŝ		16,740,345
Public transit		-		34,540,732		57,440,503
Local transportation				29,654,819		7,122,315
Congestion management				=		2
Total Expenditures		9,336,924		65,129,968		81,360,424
OTHER FINANCING SOURCES (USES)					/\-	
Operating Transfer In		363,944		=		#
Operating Transfer Out		(=)				
Total Other Financing Sources (uses)		363,944		8		8
NET CHANGE IN FUND BALANCES		2,067,431		(674,386)		(27,729,580)
Fund Balances - Beginning		16,253,970		9,926,642		86,476,493
Fund Balances - Ending	\$	18,321,401	\$	9,252,256	\$	58,746,913

ACTA Capital Projec Fund		ACCMA Capital Projects Fund		Nonmajor Governmental Funds		iter-Fund iminations	G	Total overnmental Funds
\$	- \$	-	\$	-	\$: -	\$	112,568,093
33,95		32,501,104	•	6,628,590		(848,918)		52,913,173
,	_	-		_		ne:		1,315,867
	-			12,242,126		3€		12,242,126
594,34	2	55,457		52,617		-		956,225
21,55		-				IH.		412,178
649,84		32,556,561		18,923,333	-	(848,918)		180,407,662
278,61)	227,102						4,191,318
114,11		227,102		_		=		912,888
128,03								2,528,606
120,03	·	_		_		-		2,484,552
117,30	₹	9		108,449				1,184,867
117,50				,				, ,
23,060,69	3	-		-		=		39,801,038
,,	-	¥		=		<u> </u>		91,981,235
	_	-		*		-		36,777,134
	T	31,965,515		14,984,493		(848,918)		46,101,090
23,698,77		32,192,617		15,092,942		(848,918)		225,962,728
1								
	-	=		E		(363,944)		=
		(363,944)		~		363,944	_	
		(363,944)						-
(23,048,92	2)			3,830,391		-1		(45,555,066)
164,531,23				9,476,992			_	286,665,331
\$ 141,482,31	2 \$		\$	13,307,383	\$		\$	241,110,265

RECONCILIATION OF THE GOVERNMENTAL FUNDS STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES TO THE STATEMENT OF ACTIVITIES FOR THE YEAR ENDED JUNE 30, 2012

Reconciliation of Net Change in Fund Balances of Governmental Funds to Change in
Net Assets on Statement of Activities:

Net Change in Fund Balances on governmental funds Statement of Revenues, Expenditures and Changes in Fund Balances

\$ (45,555,066)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized when they are both measureable and available. On the government-wide financial statements, revenues are recorded when earned, regardless of the timing of related cash flows. The government-wide financial statements recognized this revenue in the previous fiscal year.

(10,000,000)

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. The Statement of Activities recognized this expense in the previous fiscal year.

33,560,779

Capital outlays to purchase or build capital assets are reported in the governmental funds as expenditures, however for governmental activities those costs are capitalized in the Statement of Net Assets and allocated over the estimated useful life of the asset as depreciation.

(153,737)

In the Statement of Activities, other postemployment benefits are measured by the annual required contribution of the employer. In the governmental funds, expenditures for postemployment benefits are measured by the amount actually contributed. The difference between the annual required contribution and the amount contributed is reported in the Statement of Activities.

47,948

Change in Net Assets on Statement of Activities

\$ (22,100,076)

FIDUCIARY FUND STATEMENT OF NET ASSETS JUNE 30, 2012

		Be	tetiree enefits est Fund
ASSETS Deposits and investments		\$	910,372
NET ASSETS Held in trust for OPEB benefits	3	\$	910,372

FIDUCIARY FUND STATEMENT OF CHANGES IN FIDUCIARY NET ASSETS FOR THE YEAR ENDED JUNE 30, 2012

	I	Retiree Benefits Trust Fund	
ADDITIONS:			
Investments earnings	\$	865	
Contributions		14,724	
Total Additions		15,589	
Net Assets- Beginning		894,783	
Net Assets- Ending	\$	910,372	

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

NOTE 1 - REPORTING ENTITY

The Alameda County Transportation Authority (ACTA) was created by the approval of Measure B in November 1986. Measure B authorized the imposition of a one-half of one percent sales and use tax in the County. The proceeds are principally reserved for highway improvements, local transportation improvements, and transit funding in the County. The sales tax commenced April 1, 1987 and expired on March 31, 2002. ACTA was responsible for completing all of the projects in the expenditure plan adopted by voters, or to delegate this responsibility. Revenues from interest on the fund balance are estimated to cover all future administrative costs. ACTA was the sole independent Authority responsible for receiving and allocating funds from the 1986 Measure B necessary to complete the program.

The Alameda County Board of Supervisors created the Alameda County Transportation Improvement Authority (ACTIA) in 1998, to place a ballot measure to authorize the imposition of a one-half of one percent sales and use tax (the sales tax) in Alameda County before Alameda County voters in June 1998. This measure did not receive two-thirds voter support. A subsequent ballot measure was placed on the November 2000 ballot, and was approved by over two-thirds of the voters. The proceeds from the sales tax are principally reserved for highway infrastructure, mass transit, local transportation, and administrative costs. The sales tax commenced April 1, 2002 and will expire on March 31, 2022.

In June 1990, California voters approved a fuel tax increase as part of Propositions 111 and 108. To receive a share of the fuel tax revenues, local governments must conform to a Congestion Management Program (CMP). A Joint Powers Agreement dated February 20, 1991 between Alameda County, all fourteen cities in the County, and four transit operators (the Member Agencies) created the Alameda County Congestion Management Agency (ACCMA). The ACCMA was responsible for preparing, adopting, revising, amending, administering, and implementing the CMP and the Countywide Transportation Plan (CWTP) for Alameda County pursuant to §65088 at seq. of the Government Code, and providing other transportation planning and programming functions.

On March 25, 2010, ACTIA, ACCMA, the County of Alameda, the fourteen cities within Alameda County, the Bay Area Rapid Transit District, and the Alameda-Contra Costa Transit District entered into a Joint Powers Agreement. On June 24, 2010, the Boards of ACTIA and ACCMA created a joint powers agency, pursuant to the California Joint Exercise of Powers Act, known as the Alameda County Transportation Commission (the Commission). The Commission is the successor agency of ACCMA and ACTIA. On June 24, 2010, the ACTA Board adopted a resolution to transfer all of ACTA's assets, responsibilities, functions, and liabilities to ACTIA, effective on July 1, 2010. ACTA was dissolved and extinguished effective July 1, 2010, following the transfer.

On February 29, 2012, at a joint meeting, the ACTIA and the ACCMA Boards of Directors adopted a resolution to transfer all of ACTIA's and ACCMA's assets, responsibilities, functions, and liabilities to the Commission effective March 1, 2012.

The Commission's mission is to plan, fund and deliver a broad spectrum of transportation projects and programs to enhance mobility throughout Alameda County. Each of the projects and programs sponsored by the Commission is funded through one or more federal, state, or local sources. The Commission is reimbursed from grants as eligible program or project implementation costs are incurred. Administrative and staff costs associated with implementing the legislatively mandated activities, such as the Congestion Management Program and the Countywide Transportation Plan, as well as the programming of federal and state transportation funds through the California Department of Transportation (Caltrans) and the California Transportation Commission are met through planning and programming grants from the Metropolitan Transportation Commission and Caltrans, member agency annual dues and other local funding sources.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

The Commission is governed by a twenty-two member Board of Directors made up of five members of the Alameda County Board of Supervisors, two members representing the City of Oakland, one member representing the City of Fremont, one member representing the City of Hayward, 11 members each representing one of the other 11 cities in Alameda County, one member representing the Bay Area Rapid Transit District and one member representing Alameda-Contra Costa Transit District. Four community advisory committees including the Bicycle and Pedestrian Advisory Committee, Citizens Advisory Committee, Citizens Watchdog Committee and Paratransit Advisory and Planning Committee extend the Commission's work and the Alameda County Technical Advisory Committee will continue to provide technical feedback to the Commission.

These financial statements present the results of financial operations of the Commission as of June 30, 2012 and for the fiscal year then ended. The financial statements consider transactions of ACTIA and ACCMA through February 29, 2012, the official termination date of those agencies, as if they were the Commission's financial transactions in compliance with Accounting Principles Board (APB) Opinion No. 16.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Government-wide and Fund Financial Statements

The government-wide financial statements report information on all activities of the Commission. The effect of inter-fund activity is eliminated from these statements.

The Statement of Net Assets and the Statement of Activities are prepared using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Sales tax revenues are recorded when the tax is due from the State Board of Equalization. Grants are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The Statement of Activities demonstrates the degree to which the direct expenses are offset by program revenues. Direct expenses are those that are clearly identifiable with the Commission's primary functions. Program revenues consist of grants and contributions that are restricted to meeting operational or capital requirements. Interest and other revenues not included in program revenues are reported as general revenues.

The Governmental Funds Balance Sheet and Statement of Revenues, Expenditures and Change in Fund Balances, are reported in separate columns in the fund financial statements. Nonmajor funds are summarized and presented in one column of the fund financial statements.

The Commission uses the following funds:

General Fund—The General Fund is the general operating fund of the Commission. Its purpose is to account for all financial resources and transactions not accounted for in another fund. Included in the General Fund is a subfund that accounts for the administration costs related to the 2000 Measure B Sales Tax Program (Measure B), which is limited to 4.5 percent of net revenues. Administration costs include salaries, benefits, professional fees, rent expense, office supplies and equipment, utilities, and other costs that cannot be specifically identified with another fund. Administrative salaries and benefits in support of the 2000 Transportation Expenditure Plan are limited by Measure B to one percent of sales tax revenues. Revenues in excess of administrative expenditures in any one year are reserved for future administrative costs.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

Special Revenue Fund - Special Revenue Funds are established to account for the proceeds from specific revenue sources (other than trusts, major capital projects, or debt service) that are restricted or committed to the financing of particular activities and that compose a substantial portion of the inflows of the fund. Additional resources that are restricted, committed, or assigned to the purpose of the fund may also be reported in the fund.

ACTIA Special Revenue Fund—The ACTIA Special Revenue Fund accounts for resources accumulated as required by Measure B for restricted allocation to local cities and the County for local transportation improvements, streets and roads, and to transit agencies for operations and maintenance.

Nonmajor Vehicle Registration Fee Fund—The Vehicle Registration Fee Fund accounts for the November 2010, Measure F Vehicle Registration Fee (VRF) Program. Collection of the \$10 per year, per vehicle registration fee started in the first week of May 2011. The goal of the VRF program is to sustain the County's transportation network and reduce traffic congestion and vehicle related pollution.

Nonmajor Transportation for Clean Air Fund—Alameda County has a four-dollar per vehicle registration fee to support projects of the Bay Area Air Quality Management District (BAAQMD). Of the total collections, BAAQMD passes 40 percent of the proceeds to the Commission which is tasked with programming those revenues for various projects within Alameda County. The Transportation for Clean Air Fund accounts for this activity.

Capital Project Funds

Capital Project funds are used to account for and report financial resources that are restricted, committed, or assigned to the acquisition, or construction of major capital construction and other capital assets. The Commission uses the following capital projects funds:

ACTIA Capital Projects Fund—The ACTIA Capital Projects Fund accounts for resources accumulated and payments made for the acquisition or construction of major capital improvements in accordance with the Alameda County 2000 Measure B 20-Year Transportation Expenditure Plan.

ACTA Capital Projects Fund—The ACTA Capital Projects Fund accounts for the construction of major capital improvements in accordance with the 1986 Measure B Transportation Expenditure Plan.

ACCMA Capital Projects Funds—The ACCMA Capital Projects Fund accounts for the proceeds and expenditures related to the construction of capital improvement projects. These projects are implemented to reduce congestion or improve mobility in Alameda County.

Nonmajor Exchange Fund—The Exchange Fund is a capital projects fund accounting for the proceeds and expenditures of the Commission's Exchange Program, which is described in more detail in Note 5.

The Commission does not retain ownership of the assets produced in relation to capital improvements to which it provides funding through its Capital Project Funds. The assets are transferred to the sponsor or managing jurisdiction upon completion.

Fiduciary Fund

Fiduciary Funds are trust funds used to account for the assets held by the Commission under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the Commission's programs. The Commission's Fiduciary Fund is a trust fund which accounts for retiree medical

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

benefits and allocated resources to provide medical benefits for retirees. The Fiduciary Fund reporting focuses on net assets and changes in net assets.

Measurement Focus and Basis of Accounting

The Commission's governmental fund financial statements are presented on a modified accrual basis of accounting. The modified accrual basis of accounting recognizes revenues when they are both measurable and available. Measurable means the amount can be determined. Available means that they are collectible within the current period or soon thereafter to pay current liabilities. The Commission considers revenues available if they are collected within six months after fiscal year end. Expenditures are recorded when the related fund liability is incurred.

The modified accrual basis of accounting uses the current financial resources measurement focus whereby the Balance Sheet generally presents only current assets and current liabilities and the Statement of Revenues, Expenditures, and Change in Fund Balances presents sources and uses of available resources during a given period. Sales tax revenue, grant revenues, local matching revenue, and investment income, including the change in the fair value of investments, associated with the current fiscal period are all considered to be subject to accrual and have been recognized as revenues in the current reporting period using the modified accrual basis of accounting.

Fiduciary funds are accounted for using the flow of economic resources measurement focus and the accrual basis of accounting. Fiduciary funds are excluded from the government-wide financial statements because they do not represent resources of the Commission.

Net Assets

Net assets are reported on the government-wide statement of net assets in the following categories:

Invested in capital assets-- This category includes all capital assets net of accumulated depreciation. The Commission has no capital related debt.

Restricted net assets—This category represents assets with external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments, and restrictions imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted net assets are available, unrestricted resources are used only after the restricted resources are depleted.

Unrestricted net assets-- This category represents net assets of the Commission that are not restricted for any project or other purpose.

Fund Balances

Governmental fund balances represent the net current assets of each fund. Net current assets generally represent a fund's cash and receivables, less its liabilities.

The fund balances are classified in accordance with Governmental Accounting Standards Board Statement Number 54 (GASB 54), Fund Balance Reporting and Governmental Fund Type Definitions, which requires the classification of fund balances based on spending constraints imposed on the use of resources. For programs with multiple funding sources, the Commission prioritizes and expends funds in the following order: Restricted,

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

Assigned and Unassigned. Each category in the following hierarchy is ranked according to the degree of spending constraint. The three classifications are discussed in more detail below:

Restricted – The restricted fund balance classification reflects amounts subject to externally imposed and legally enforceable constraints. Such constraints may be imposed by creditors, grantors, contributors, or laws or regulations of other governments, or may be imposed by law through constitutional provisions or enabling legislation.

Assigned – The assigned fund balance classification reflects amounts that the Commission intends to be used for specific purposes. Assignments may be established either by the governing body or by a designee of the governing body, and are not subject to the restricted or the committed levels of constraint.

Unassigned – In the general fund only, the unassigned fund balance classification reflects the residual balance that has not been assigned to other funds and that is not restricted, committed, or assigned to specific purposes.

Restricted and assigned fund balances are required to be used for transportation related projects and programs designed to reduce congestion or improve mobility in Alameda County.

Spending Order Policy

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the Commission considers restricted funds to have been spent first. When an expenditure is incurred for which assigned or unassigned fund balances are available, the Commission considers amounts to have been spent first out of assigned funds and then unassigned funds, as needed, unless the governing board has directed otherwise in its commitment or assignment actions.

Use of Estimates

The preparation of basic financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenditures during the reporting period. Actual results could differ from those estimates.

Investments

Investments are stated at fair value. Included in interest income is the net change in the fair value of investments that consists of the realized gains or losses and the unrealized appreciation or depreciation of those investments. Measurement of the fair value of investments is based upon quoted market prices, if available. The estimated fair value of investments that have no quoted market price is determined based on equivalent yields for such securities or for securities of comparable maturity, quality, and type as obtained from market makers.

Budget

Annual budgets are adopted on a basis consistent with generally accepted accounting principles. The Commission annually adopts a budget for all of its governmental funds using the modified accrual basis of accounting for the following fiscal year. The Commission may approve budget modifications during the year as needed. Expenditures that exceed the total approved budget by fund are not permitted without Board approval.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

The Executive Director is authorized to approve expenditures in excess of budgeted line items as long as the total expenditure budget within each of the governmental funds is not overspent. Appropriation authority lapses at the end of the fiscal year on the General, Special Revenue and the Exchange Funds.

Beginning with the FY2011-12 budget, the Commission adopts a rolling Capital Projects Fund budget. Any unutilized capital project budget authority on a specific project is rolled to the next fiscal year. The Commission adopts increases as requested to the capital budget by individual project with the annual budget and may approve modifications during the year as needed. The Executive Director or his designee approves reimbursements to project sponsors, and reimbursements are not to exceed contract and strategic plan limits.

Compensated Absences

The Commission's policy permits employees to accumulate up to 10 weeks of accrued vacation from year to year depending on the number of years they have been employed by the Commission or its predecessor agencies. The accrual for compensated absences as of June 30, 2012 is \$208,664. The Commission is not obligated to pay for unused sick leave if an employee terminates employment prior to retirement or prior to when the Commission ceases operations.

NOTE 3 - CASH AND INVESTMENTS

Deposits and investments at June 30, 2012 consist of the following:

Governmental Activites	\$ 283,246,488
Fiduciary Funds	910,372
Total Deposits	\$ 284,156,860

Investment in the State Investment Pool— The Commission is a voluntary participant in the Local Agency Investment Fund (LAIF) which is regulated by California government code §16429 under the oversight of the Treasurer of the State of California. The fair value of the Commission's investments in the pool is reported in the accompanying financial statement at amounts based upon the Commission's pro-rata share of the fair value provided by LAIF for the entire portfolio (in relation to the amortized cost of that portfolio). The balance available for withdrawal is based on the accounting records maintained by LAIF, which is recorded on the amortized cost basis.

The Commission mitigates the risk of investment loss as follows:

Credit Risk— Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The Commission's investments in the LAIF are not rated as of June 30, 2012. Investment ratings as determined by S&P are as follows:

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

Investment Type	AAA	AA+	AA-	A-1+
U.S. Agency Securities	\$ -	\$ 93,720,095	\$ -	\$ 1,499,206
U.S. Treasury Bonds	(# 0	41,715,733	Ħ	-
Commercial Paper	₹	3	Ē	13,418,295
Corporate Notes	≔ %	6,146,888	158,430	=
Money Market Mutual Funds	15,794,564	? €	a a	- 70
Certificates of Deposits	=	₩		1,351,446
LAIF	i ⇒ 0	-		-
Total Investments	\$ 15,794,564	\$ 141,582,716	\$ 158,430	\$ 16,268,947
	A 1	A+	Not Rated	Total
U.S. Agency Securities	\$ -	\$ -	\$ -	\$ 95,219,301
U.S. Treasury Bonds		*	<u> </u>	41,715,733
Commercial Paper	9,389,770		-	22,808,065
Corporate Notes	:=:	2,600,697		8,906,015
Money Market Mutual Funds	-	-	2	15,794,564
Certificates of Deposits			=	1,351,446
LAIF	100	-	91,604,098	91,604,098
Total Investments	\$ 9,389,770	\$ 2,600,697	91,604,098	277,399,222
Cash in Bank	1 3		6,757,638	6,757,638
Total Cash and Investments			\$ 98,361,736	\$ 284,156,860

Custodial Credit Risk, Deposits— Custodial credit risk for deposits is the risk that, in the event of a bank failure, deposits may not be returned to the Commission. The California Government Code requires that a financial institution secure deposits made by State or local governmental units by pledging securities in an undivided collateral pool held by a depository regulated under state law (unless so waived by the governmental unit). The market value of the pledged securities in the collateral pool must equal at least 110 percent of the total amount deposited by the public agency. California law also allows financial institutions to secure public deposits by pledging first trust deed mortgage notes having a value of 150 percent of the secured public deposits and letters of credit issued by the Federal Home Loan Bank of San Francisco having a value of 105 percent of the secured deposits. As of June 30, 2012, a portion of the Commission's bank balance, \$2,885,252, was exposed to custodial credit risk because it was uninsured. However, it was collateralized with securities held by the pledging financial institution's trust department or agent, but not in the name of the Commission.

Custodial Credit Risk, Investments— Custodial credit risk for investments is the risk that, in the event of the failure of the counterparty, the Commission will not be able to recover the value of its investments or collateral securities that are in possession of an outside party. Custodial credit risk exposure is limited to \$107,398,662 because the related securities are uninsured, unregistered and held by the brokerage firm which is also the counterparty for these securities.

Concentration of Credit Risk— Concentration of credit risk is the risk attributable to the magnitude of investments with any single issuer. The investment policy of the Commission, along with the California Government Code, contains no limitations on the amount that can be invested in any one issuer of a Federal agency security. The Commission has the following investments exceeding five percent of the total investments in each single issuer:

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

Issuer	Investment Type	Rep	orted Amount
Federal Home Loan Bank	Federal Agency Securities	\$	31,766,749
Federal Home Loan Mortgage Corp	Federal Agency Securities		20,745,820
Federal National Mortgage Association	Federal Agency Securities		17,916,584
Federal Farm Credit Bank	Federal Agency Securities		16,284,262

Interest Rate Risk— Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Commission manages its exposure to interest rate risk by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations.

Information about the sensitivity of the fair values of the Commission's investments to market interest rate fluctuation is provided by the following schedule that shows the distribution of investments by maturity.

Investment Type	12 Months or less	13 to 24 Months	Total
U.S. Agency Securities	\$ 69,623,438	\$ 25,595,863	\$ 95,219,301
U.S. Treasury Bonds	37,647,381	4,068,352	41,715,733
Commercial Paper	22,808,065	140	22,808,065
Corporate Notes	8,906,015		8,906,015
Certificates of Deposits	1,351,446	(●)	1,351,446
Money Market Mutual Funds	15,794,564	*	15,794,564
State Investment Pool	91,604,098	·-	91,604,098
Total Investments	247,735,007	29,664,215	277,399,222
Cash in Bank	6,757,638		6,757,638_
Total Cash and Investments	\$ 254,492,645	\$ 29,664,215	\$ 284,156,860

As reported by the State Treasurer, the weighted average maturity of the LAIF was 270 days on June 30, 2012.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

General Authorizations— Limitations as they relate to interest rate risk and concentration of credit risk are indicated in the schedule below:

	Maximum	Maximum	Maximum
Authorized	Remaining	Percentage	Investment
Investment Type	Maturity	of Portfolio	in One Issuer
Local Agency Bonds, Notes, Warrants	5 years	10%	5%
Registered State Bonds, Notes, Warrants	5 years	10%	5%
U.S. Treasury Obligations	5 years	None	None
U.S. Agency Securities	5 years	None	35%
Banker's Acceptance	180 days	40%	5%
Commercial Paper	270 days	25%	5%
Negotiable Certificates of Deposit	3 years	30%	5%
Repurchase Agreements	90 days	20%	None
Medium-Term Corporate Notes	5 years	30%	5%
Money Market Mutual Funds	N/A	20%	5%
County Pooled Investment Funds	N/A	None	None
Local Agency Investment Fund (LAIF)	N/A	None	None

NOTE 4 – CAPITAL ASSETS

Property and equipment costing \$5,000 or more is capitalized on the Statement of Net Assets at historical cost. Capital assets are depreciated using the straight-line method over the following estimated useful lives: office furniture and equipment, five years; computer equipment, three years; and building improvements, remaining term of lease agreement.

Capital asset balances at June 30, 2012, and activity during the fiscal year were as follows:

	July 1, 2011		Additions		Ju	ne 30, 2012
Capital assets being depreciated: Furniture, equipment and leasehold improvements Less accumulated depreciation for:	\$	1,062,102	\$	-	\$	1,062,102
Furniture, equipment and leasehold improvements Capital assets, net of accumulated depreciation	\$	(797,666) 264,436	\$	(153,737) (153,737)	\$	(951,403) 110,699

NOTE 5 – EXCHANGE PROGRAM

The Commission participates in a Local Funds Exchange Program for providing local funds to agencies for use in projects that either do not have the ability to make use of state or federal funds or would face unacceptable delays, cost increases, or undue hardships if state or federal funds were utilized.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

The Commission has entered into agreements with several local agencies to exchange State Transportation Improvement Program funds with the other government's local funding for various transportation projects. The revenues received as a result of the exchange are treated for financial reporting purposes as deferred revenue. These deferred revenues are recognized as revenues at the time qualifying expenditures are incurred.

The following is a list of the funds exchanged from other governments through June 30, 2012:

Alameda County Transportation Improvement Authority	\$	2,300,000
Alameda-Contra Costa Transit District		35,060,514
Bay Area Rapid Transit		8,100,000
City of Berkeley		259,560
City of Dublin		4,230,000
City of Fremont		5,983,256
City of Livermore		4,580,000
City of Union City		9,314,000
Metropolitan Transportation Commission		675,000
San Joaquin Regional Rail Commission		432,445
Santa Clara Valley Transportation Authority		558,000
Total Exchanged Funds	.9	71,492,775
Total expenditures incurred		
Period ended June 30, 2012		(4,692,866)
Previous years	_	(57,366,192)
Total deferred revenue - accrual basis		9,433,717
Less amount not yet collected	-	(152,398)
Total deferred revenue- modified accrual	\$	9,281,319
	_	

NOTE 6 - EMPLOYEE RETIREMENT PLAN

Plan Description

The Commission participates in the Public Employees' Retirement Fund (the Fund) of the California Public Employees' Retirement System (CalPERS) miscellaneous 2.5 percent at 55 risk pool. All employees are eligible to participate in the fund. The Fund is an agent multiple-employer defined benefit retirement plan that acts as a common investment and administrative agent for various local and state governmental agencies within the State of California. The Fund provides retirement, disability, and death benefits based on the employee's years of service, age, and final compensation. Employees vest after five years of service and may receive retirement benefits at age 50. Benefit provisions and all other requirements are established by state statute and Commission resolution. CalPERS issues a publicly available Comprehensive Annual Financial Report (CAFR). The CalPERS CAFR may be obtained by written request to the State of California's Public Employees' Retirement System at PO Box 942709, Sacramento, California 94229-2709 or http://www.calpers.ca.gov.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

Funding Policy

The total payroll for the year ended June 30, 2012 was \$2,818,425, which is the approximate covered payroll for employees participating in the Fund. Employees have an obligation to contribute eight percent of their salary to the plan; however, the Commission contributed seven percent of this contribution on the employee's behalf through January 31 and five percent thereafter. The Commission is required to contribute the employer portion at an actuarially determined rate. The average rate for the year ended June 30, 2012 was 13.16 percent of covered payroll.

Annual Pension Cost

The annual pension cost was equal to the required contribution, which was determined as part of an actuarial valuation performed as of June 30, 2010 by CalPERS, using the entry age normal cost method. The significant actuarial assumptions used in the valuation were an assumed rate of return on investment assets of 7.75 percent, projected salary increases ranging from 3.25 percent to 14.45 percent, annual payroll growth of 3.25 percent and inflation of three percent. The actuarial value of assets was determined using techniques that smooth the effects of short-term market value fluctuations over a fifteen-year period.

Three-year Trend Information

The following table shows required contributions and percentage contributed for the current reporting period and each of the preceding two years.

		(APC)	Percentage of				
Fiscal Period Ended	Annua	l Pension Cost	APC Contributions	Net Pension Obligation			
June 30, 2012	\$	511,783	100%	\$	-		
June 30, 2011		655,105	100%		=		
June 30, 2010		735,883	100%		SET		

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Operating Lease

The Commission has entered into operating lease agreements with CIM/Oakland 1333 Broadway LP through March 2014. These agreements do not contain purchase options. Future minimum lease payments under these agreements are as follows:

Year Ending		Lease
June 30,		Payments
2013	\$	861,242
2014	47	417,642
Total	\$	1,278,884

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

The Commission has entered into sublease agreements for rental of facilities with Moffatt & Nichol (\$3,500 per month), Acumen Building Enterprise, Inc. (\$1,070 per month), Nelson\Nygaard Consulting Associates (\$745 per month), Rochelle Wheeler (\$417 per month), and L. Luster and Associates (\$274 per month) effective from July 1, 2011. These sublease agreements are month-to-month tenancy and are terminable for any reason whatsoever with 30 days written notice given at any time by either party.

Agreements with Engineering Firms

The Commission has entered into contracts with various private engineering firms to provide scoping/planning, engineering, environmental, design, right-of-way engineering and acquisition, and construction management services. As of June 30, 2012, the total outstanding commitments (not paid or accrued) are \$13.9 million. The terms range from June 30, 2012, to up to five years (or acceptance of the phase of work, whichever is earlier).

Agreements with Project Sponsors

The Commission has entered into agreements with various project sponsors to provide scoping/planning, engineering, environmental, design, right-of-way engineering and acquisition, construction management and equipment purchase services. As of June 30, 2012, the total outstanding commitments (not paid or accrued) are \$352.5 million. The terms range from June 30, 2012, to up to seven years (or acceptance of the phase of work, whichever is earlier).

Grants

The Commission receives financial assistance from Federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and are subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the General Fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position at June 30, 2012.

Construction

The Commission has entered into contracts with various contractors for the construction phase of capital projects. As of June 30, 2012, the total outstanding commitments (not paid or accrued) are \$6.1 million. The terms range from June 30, 2012, through June 30, 2013 (or acceptance of the work, whichever is earlier).

Funding Agreements

Exchange Fund – The Commission has entered into Exchange agreements with several local governments to provide funding for transportation projects. As of June 30, 2012, the remaining project costs to be paid by the Commission totaled approximately \$34.2 million.

Capital Projects Fund - The Sunol Smart Carpool Lane Joint Powers Authority (Sunol JPA) is a joint powers authority, organized in February 2006 pursuant to a Joint Powers Agreement (Agreement) among the Commission (formerly the ACCMA and ACTIA) and the Santa Clara Valley Transportation Authority. The Agreement was entered into pursuant to the Government Code of the State of California, commencing with Section 6500. The Sunol JPA was formed to plan, design, construct, and administer the operation of a value pricing high-occupancy vehicle program on the Sunol Grade segment of southbound Interstate-680 in Alameda and Santa Clara Counties.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

The Sunol JPA was formed as a result of a planning study completed by the Commission and evolved into a capital project. The lane went into operations on September 20, 2010. The Commission was designated the managing agency for the Sunol JPA and has provided administrative, accounting and other support since its inception. The Commission has agreed to cover the costs of operations for the Sunol JPA during the ramp up and warranty period of operations as part of its original capital project through June 30, 2012. During the period of July 1, 2011 through June 30, 2012, the Commission incurred administrative and operating expenses on behalf of the Sunol JPA as follows:

Bay Area Toll Authority transaction fees	\$	184,277
California Highway Patrol enforcement		80,632
Insurance		50,318
Alameda CTC staff time		38,996
Legal fees		30,323
Utilities		8,923
Financial Audit		8,915
Other	·	13,568
Total	\$	415,952

Insurance

The Commission is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The following is a summary the Commission's insurance coverage:

Type of Coverage	De	ductible	Coverage up to			
Property liability	\$	1,000	\$ 964,000 per occurance			
General liability		2,500	1,000,000 per occurance			
Fire legal liability		2,500	500,000 per occurance			
Medical legal liability		2,500	100,000 per occurance			
Workers' compensation		Ě	1,000,000 aggregate			
Employment practices		35,000	2,000,000 per occurance			
Director & officers		25,000	2,000,000 per occurance			
Crime		75,000	10,000,000 per occurance			
Excess liability		-	4,000,000 aggregate			

There were no claims in excess of insured amounts during the past three years.

Litigation

The Commission is involved in various litigation arising from the normal course of business. In the opinion of management and legal counsel, the disposition of all litigation pending is not expected to have a material adverse effect on the overall financial position of the Commission at June 30, 2012.

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

NOTE 8 - INTERFUND ACTIVITY

As of June 30, 2012, the General Fund's inter-fund liability due to the Exchange Fund of \$824,395 and the ACCMA Capital Projects Fund inter-fund liability due to the Exchange Fund of \$9,561,505 were the result of cash advances for capital project expenditures. This arrangement is necessary because ACCMA capital project funding is received on a reimbursement basis. These amounts will be repaid from revenue received from funding agencies as reimbursement is received for capital project expenditures.

In March 2011, the ACTA Capital Projects Fund agreed to loan the ACCMA General Fund up to \$25 million, if needed. The loan carries no interest and is repayable when the ACCMA General Fund is in a position to do so, which is expected to be during the fiscal year 2014-15. As of June 30, 2012, the ACCMA General Fund owed the ACTA Capital Projects Fund \$10 million.

As of June 30, 2012, the ACTA Capital Projects Fund owes the ACTIA General Fund \$5,018,122. This is due to the timing of transfers to the Alameda CTC consolidated cash account from which almost all invoices are currently disbursed. Initially the ACTIA General Fund transfers funds to cover all ACTIA related costs and receives reimbursement from the other ACTIA related funds.

The Commission also experiences inter-fund activity when one of the tax measures or congestion management fee programs managed by the Commission provides funding for a Commission sponsored congestion management project or program. As of June 30, 2012, the ACCMA General Fund, the ACCMA Capital Projects Fund and the Exchange Fund combined had revenues receivable totaling \$3,361,655 due and net revenues reported of \$848,918 from the various Commission managed tax measures or congestion management fee programs. The various Funds providing the funding have recorded all receipts as revenues, and receivables if not yet received, and all funding requirements as expenditures, and payables if not yet paid.

All inter-fund activity has been included in the elimination column of the fund financial statements and eliminated from the government-wide financial statements.

NOTE 9 – POSTEMPLOYMENT BENEFITS OTHER THAN PENSIONS (OPEB)

Plan Description

The Commission offers retiree health benefits under a Retiree Health Reimbursement Arrangement. Retirees are eligible for benefits if they retire from the Commission under CalPERS within 120 days of employment and have 10 years of credited service with CalPERS including at least five years with the Commission or its predecessor agencies. The Commission's contributions are based on years of public service and the following formula: 50 percent after 10 years with an additional five percent for each additional year of service reaching a maximum of 100 percent after 20 years of service. The contribution maximum is based on the Kaiser Bay Area two-Party Basic Premium rate available through the CalPERS medical program. These benefit provisions were established and may be amended by the Commission. Contributions for retirees will never exceed the amount contributed on behalf of active employees. As of June 30, 2012, membership in the plan consisted of the following:

Retirees receiving benefits	10
Active plan members	23
Total	33

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

As part of the merger of the ACCMA and ACTIA, the Commission plans to consolidate the trusts of the two agencies which have been established to accumulate funds to provide lifetime healthcare benefits to retired employees and their eligible family members. However, as of June 30, 2012, these two trusts had not yet been consolidated. The ACCMA participated in the California Employers' Retirement Benefit Trust (CERBT), an agent multiple-employer defined benefit postemployment healthcare plan administered by CalPERS. The CERBT issues a publicly available financial report for this trust annually which may be obtained from CalPERS, Lincoln Plaza North, 400 Q Street, Sacramento, CA 93811. The ACTIA established an OPEB trust fund which was authorized under the Board Resolution 04-0054. The Commission reports the financial activity of the trust as a fiduciary fund within this financial report. A separate financial report is not prepared.

Annual Post Retirement Benefits Costs and Net Post Retirement Benefit

The annual OPEB cost (expense) is calculated based on the annual required contribution (ARC) of the employer, an amount actuarially determined in accordance with the parameters of GASB Statement No. 45. The ARC represents a level of funding that, if paid on an ongoing basis, is projected to cover normal cost each year and amortize any unfunded actuarial accrued liabilities (UAAL) (or funding excess) over a period not to exceed 30 years. The funding policy of the Commission is to contribute the entire ARC on an annual basis. The following table shows the components of the annual OPEB cost for the year, the amount actually contributed to the plan and changes in the Commission's net OPEB obligation:

Normal cost at year end	\$ 110,069
Amortization of UAAL	5,064
Annual required contribution (ARC)	115,133
Interest on prior year Net OPEB Obligation	6,449
Adjustment to ARC	(5,733)
Annual OPEB cost	115,849
Contributions made	(163,797)
Change in Net OPEB Obligation	(47,948)
Net OPEB Obligation - Beginning of Year	75,863
Net OPEB Obligation - End of Year	\$ 27,915

Trend information for the annual OPEB cost, the percentage of annual OPEB cost contributed to the Plan and the net OPEB obligation is as follows:

	Fiscal Year	1	Annual		Actual Percentage		Ne	t OPEB
	Ended	OF	OPEB Cost		ntribution	Contributed	Ob	ligation
•	June 30, 2012	\$	115,849	\$	163,797	141%	\$	27,915
	June 30, 2011		163,418		142,759	87%		75,863
	June 30, 2010		154,070		136,217	88%		55,204
	June 30, 2009		109,342		90,000	82%		37,351
	June 30, 2008		103,574		642,212	620%		17,779

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

Actuarial Methods and Assumptions

Projections of benefits for financial reporting purposes are based on the substantive plan (the plan as understood by the employer and plan members) and include the types of benefits provided at the time of each valuation and the historical pattern of sharing of benefit costs between the employer and plan members to that point. The actuarial methods and assumptions used include techniques that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets, consistent with the long-term perspective of the calculations.

In the actuarial valuation as of June 30, 2012, the entry age normal cost method is used. The actuarial assumptions included a 7.61 percent investment rate of return; an annual healthcare cost trend rate varying from 7.0 percent in 2013 to 5.5 percent in 2019 and thereafter; and a 3.25 percent annual increase in projected payroll. The Unfunded Actuarially Accrued Liability (UAAL) is being amortized on a level dollar approach on a closed basis over 30 years beginning in fiscal year 2007-08. The remaining amortization period is 25 years.

Actuarial valuations of an ongoing plan involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. Examples include assumptions about future employment, investment returns, mortality, and the healthcare cost trend. Amounts determined regarding the funded status of the Plan and the annual required contributions of the employer are subject to continual revision as actual results are compared with past expectations and new estimates are made about the future. The schedule of funding progress presents multiyear trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liabilities for benefits.

Funded Status and Funding Progress

	1	Actuarial			Unfunded		Annual	UAAL As a
		Accrued	1	Actuarial	AAL	Funded	Covered	Percentage of
Actuarial	Lia	bility (AAL)	Val	ue of Assets	(UAAL)	Status	Payroll	Covered Payroll
Valuation Date	-	(a)		(b)	(a)-(b)	(b)/(a)	(c)	(a-b)/c
June 30, 2011	\$	2,372,751	\$	1,983,445	\$ 389,306	84%	\$3,800,930	10%
June 30, 2010		1,861,490		1,681,183	180,307	90%	3,781,605	5%
June 30, 2009		1,637,713		1,479,630	158,083	90%	3,943,624	4%
June 30, 2008		1,387,849		1,605,162	(217,313)	116%	3,727,116	-6%

NOTES TO FINANCIAL STATEMENTS JUNE 30, 2012

NOTE 11 – PUBLIC TRANSPORTATION MODERNIZATION IMPROVEMENT AND SERVICE ENHANCEMENT ACCOUNT

In November 2006, California voters passed a bond measure enacting the Highway Safety, Traffic Reduction, Air Quality and Port Security Bond Act of 2006. Of the \$19.9 billion of state general obligation bonds authorized, \$4 billion was set aside by the state as instructed by the statute as the Public Transportation Modernization Improvement and Service Enhancement Account (PTMISEA). These funds are available to the California Department of Transportation for intercity rail projects and to transit operators in California for rehabilitation, safety or modernization improvements, capital enhancements or expansions, new capital projects, bus rapid transits improvements or for rolling stock procurement, rehabilitation, or replacement.

During the current reporting period, the Commission received \$1,027,613 and expended \$319,726. The proceeds available for obligation at June 30, 2012 are \$791,867. The following table summarizes the activity during the year:

Prior year available proceeds	\$ 80,716
Additional grant received	1,027,613
Interest earned	3,264
Total revenues	1,111,593
Total expenditures	(319,726)_
Total proceeds available	\$ 791,867

REQUIRED SUPPLEMENTARY INFORMATION

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES- BUDGET AND ACTUAL- GENERAL FUND FOR THE YEAR ENDED JUNE 30, 2012

		Budgeted	Amo	unts				
	Original		Final		Actual Amounts		Variance With Final Budget- Favorable (Unfavorable)	
Revenues								
Sales tax	\$	4,680,000	\$	4,950,000	\$	5,065,564	\$	115,564
Project revenue		5,542,010		6,627,833		4,894,950		(1,732,883)
Member agency fees		1,315,867		1,315,867		1,315,867		= "
Investment income		3,700		3,700		31,640		27,940
Other		80,203	-	165,500		96,334	05	(69,166)
Total revenues		11,621,780		13,062,900		11,404,355		(1,658,545)
Expenditures								
Administrative								
Salaries and benefits		3,133,077		3,179,560		3,539,438		(359,878)
Office rent		674,050		800,625		798,776		1,849
Professional services		959,603		1,180,373		1,558,181		(377,808)
Planning and programming		3,529,843		5,030,974		2,484,552		2,546,422
Other		1,411,230		1,466,270		955,977		510,293
Total Expenditures		9,707,802		11,657,802		9,336,924		2,320,878
Net change in fund balance		1,913,978	V.	1,405,098		2,067,431		662,333
Fund Balance - Beginning		16,253,970	7	16,253,970		16,253,970		·=:
Fund Balance - Ending	\$	18,167,948	\$	17,659,068	\$	18,321,401	\$	662,333

SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES- BUDGET AND ACTUAL- ACTIA SPECIAL REVENUE FUND FOR THE YEAR ENDED JUNE 30, 2012

		Budgeted .	Amo	unts					
	Original			Final		ual Amounts_	Variance With Final Budget- Favorable (Unfavorable)		
Revenues									
Sales tax	\$	59,492,630	\$	62,924,949	\$	64,394,013	\$	1,469,064	
Project revenue		*		-		20,343		20,343	
Investment income		2,750		2,750		41,226		38,476	
Total revenues		59,492,630	_	62,924,949	=	64,455,582	1	1,527,883	
Expenditures									
Administrative									
Salaries and benefits		-		130,251		91,689		38,562	
Professional services		1,304,672		1,042,598		842,386		200,212	
Other		11,772		11,772		342		11,430	
Transportation improvements		59,492,630		65,501,716		64,195,551		1,306,165	
Total Expenditures		60,809,074		66,686,337		65,129,968		1,556,369	
Net change in fund balance		(1,316,444)		(3,761,388)	W	(674,386)		(28,486)	
Fund Balance - Beginning		9,926,642		9,926,642		9,926,642			
Fund Balance - Ending	\$	8,610,198	\$	6,165,254	\$	9,252,256	\$	(28,486)	

Supplementary Information

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS FOR THE YEAR ENDED JUNE 30, 2012

	OED A	Pass-through Entity		E-doual
Federal Grantor/Pass-Through	CFDA	Identifying		Federal
Grantor/Program or Cluster Title	Number	Number	EX	penditures
U.S. Department of Transportation				
Passed Through California Department of Transportation				
Highway Planning and Construction	20.205	Not available		
Center to Center			\$	211,340
Congestion Management Program				202,544
Countywide Bicycle Plan				4,223
I-580 East Bound HOT Lane				101,155
ARRA - I-580 East Bound HOT Lane				470,034
I-580 West Bound HOT Lane				136,407
I-580 Interchange Improvements				13,309
I-680 South Bound SMART Carpool Lane				76,159
I-80 Gilman Interchange				87,464
I-80 Integrated Corridor Mobility				(182,746)
I-880 South Bound HOV Lane				611,742
I-880 North Safety Improvements				(432,439)
Grand MacArthur Corridor				(95)
Life Line Transportation				516
Programming Funding				348
Planning Funding				868,369
Safe Routes to School				850,269
Transportation and Land Use				177,347
Total Expenditures of Federal awards			\$	3,195,946

GENERAL FUND COMBINING SCHEDULE OF BALANCE SHEETS JUNE 30, 2012

ASSETS Cash and investments \$ 12,559,587 \$ 8,685,387 \$ 21,244,974 Sales tax receivable \$ 826,542 \$ - 826,542 Interest receivable - 1,104 \$ 1,104 Other receivable \$ 274 \$ 3,138,694 \$ 3,138,968 Due from other funds \$ 5,018,122 \$ - 5,018,122 Prepaids and other assets \$ 161,632 \$ 41,169 \$ 202,801 Total Assets \$ 18,566,157 \$ 11,866,354 \$ 30,432,511 LIABILITIES AND FUND BALANCES Liabilities			ACTIA		ACCMA	G	Total eneral Fund
Sales tax receivable 826,542 - 826,542 Interest receivable - 1,104 1,104 Other receivable 274 3,138,694 3,138,968 Due from other funds 5,018,122 - 5,018,122 Prepaids and other assets 161,632 41,169 202,801 Total Assets \$ 18,566,157 \$ 11,866,354 \$ 30,432,511 LIABILITIES AND FUND BALANCES Liabilities	ASSETS			-			
Interest receivable Other receivable Due from other funds Prepaids and other assets Total Assets 1,104 1,104 1,104 0,1	Cash and investments	\$	12,559,587	\$	8,685,387	\$	21,244,974
Other receivable 274 3,138,694 3,138,968 Due from other funds 5,018,122 - 5,018,122 Prepaids and other assets 161,632 41,169 202,801 Total Assets \$ 18,566,157 \$ 11,866,354 \$ 30,432,511 LIABILITIES AND FUND BALANCES Liabilities	Sales tax receivable		826,542		.4		826,542
Due from other funds 5,018,122 - 5,018,122 Prepaids and other assets 161,632 41,169 202,801 Total Assets \$ 18,566,157 \$ 11,866,354 \$ 30,432,511 LIABILITIES AND FUND BALANCES Liabilities	Interest receivable		*		1,104		1,104
Prepaids and other assets 161,632 41,169 202,801 Total Assets \$ 18,566,157 \$ 11,866,354 \$ 30,432,511 LIABILITIES AND FUND BALANCES Liabilities	Other receivable		274		3,138,694		3,138,968
Total Assets \$ 18,566,157 \$ 11,866,354 \$ 30,432,511 LIABILITIES AND FUND BALANCES Liabilities	Due from other funds		5,018,122				5,018,122
LIABILITIES AND FUND BALANCES Liabilities	Prepaids and other assets		161,632		41,169		202,801
FUND BALANCES Liabilities	Total Assets	\$	18,566,157	\$	11,866,354	\$	30,432,511
Liabilities	LIABILITIES AND						
	FUND BALANCES						
A 411111-114	Liabilities						
Accounts payable and accrued habitities \$ 541,015 \$ 745,700 \$ 1,286,715	Accounts payable and accrued liabilities	\$	541,015	\$	745,700	\$	1,286,715
Loan payable - 10,824,395 10,824,395	Loan payable		-		10,824,395		10,824,395
Total Liabilities 541,015 11,570,095 12,111,110	Total Liabilities	· ·	541,015		11,570,095		12,111,110
Fund Balances	Fund Balances						
Unassigned 18,025,142 296,259 18,321,401	Unassigned		18,025,142		296,259		18,321,401
Total Liabilities and Fund Balances \$ 18,566,157 \$ 11,866,354 \$ 30,432,511	Total Liabilities and Fund Balances	\$	18,566,157	\$	11,866,354	\$	30,432,511

GENERAL FUND COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES FOR THE YEAR ENDED JUNE 30, 2012

		ACTIA		ACCMA	Ge	Total neral Fund
REVENUES						
Sales tax	\$	5,065,564	\$		\$	5,065,564
Project revenue		:5		4,531,006		4,531,006
Member agency fees		026		1,315,867		1,315,867
Investment income		48,851		(17,211)		31,640
Other income		64,659		31,675		96,334
Total Revenues		5,179,074		5,861,337		11,040,411
EXPENDITURES						
Administrative						
Salaries and benefits		1,011,475		2,527,963		3,539,438
Office rent		342,335		456,441		798,776
Professional services		1,274,284		283,897		1,558,181
Planning and programming				2,484,552		2,484,552
Other		530,269		425,708		955,977
Total Expenditures		3,158,363	3.50	6,178,561		9,336,924
OTHER FINANCING SOURCES);		_	-		
Operating Transfer In		1		363,944		363,944
NET CHANGE IN FUND BALANCES	12	2,020,711	55	46,720		2,067,431
Fund Balances - Beginning		16,004,431		249,539		16,253,970
Fund Balances - Ending	\$	18,025,142	\$	296,259	\$	18,321,401

NONMAJOR GOVERNMENTAL FUNDS COMBINING BALANCE SHEET

JUNE 30, 2012

	Exchange Fund		Transportation Exchange for Clean Air 1 Fund Fund		Vehicle Registration Fee Fund		Nonmajor Governmental Funds	
ASSETS			_			-		
Cash and investments	\$	7,424,677	\$	3,644,871	\$	4,796,925	\$	15,866,473
Interest receivable		6,114		2,831		3,907		12,852
Other receivable		108,108		900,000		2,133,663		3,141,771
Due from other funds		10,385,900						10,385,900
Total Assets	\$	17,924,799	\$	4,547,702	\$	6,934,495	\$	29,406,996
LIABILITIES AND FUND BALANCES Liabilities								
Accounts payable and accrued liabilities	\$	3,880,759	\$	1,159,788	\$	1,777,747	\$	6,818,294
Deferred revenue		9,281,319		D. JP		- ,		9,281,319
Total Liabilities	_	13,162,078		1,159,788		1,777,747		16,099,613
Fund Balances	***			100				
Transportation for Clean Air				3,387,914		<u> </u>		3,387,914
Vehicle Registration Fee				-		5,156,748		5,156,748
Assigned		4,762,721				.		4,762,721
Total Fund Balances		4,762,721		3,387,914		5,156,748		13,307,383
Total Liabilities and Fund Balances	\$	17,924,799	\$	4,547,702	\$	6,934,495	\$	29,406,996

NONMAJOR GOVERNMENTAL FUNDS COMBINING STATEMENT OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES

FOR THE YEAR ENDED JUNE 30, 2012

	Exchange Fund	Transportation for Clean Air Fund		Vehicle Registration Fee Fund	Nonmajor Governmental Funds	
REVENUES						
Project revenue	\$ 4,800,916	\$	1,827,674	\$ -	\$	6,628,590
Vehicle registration fees	2:		-	12,242,126		12,242,126
Investment income	21,953		15,168	15,496		52,617
Total Revenues	4,822,869	»—— «——	1,842,842	12,257,622).——	18,923,333
EXPENDITURES						
Other administrative	104		97	108,248		108,449
Congestion management	4,692,762		2,367,124	7,924,607		14,984,493
Total Expenditures	4,692,866		2,367,221	8,032,855		15,092,942
NET CHANGE IN FUND BALANCES	130,003		(524,379)	4,224,767		3,830,391
Fund Balances - Beginning	4,632,718		3,912,293	931,981		9,476,992
Fund Balances - Ending	\$ 4,762,721	\$	3,387,914	\$ 5,156,748	\$	13,307,383

ACTIA COMBINING SCHEDULE OF BALANCE SHEETS OF THE SPECIAL REVENUE FUND BY PROGRAM JUNE 30, 2012

	Express Bus	Bike and Pedestrian	Passthrough	Transit Oriented Development	Paratransit	Total Special Revenue Subfunds
ASSETS	*	<u> </u>				
Cash and investments	\$ 2,050,720	\$ 4,526,216	\$ 265	\$ 986,827	\$ 2,390,058	\$ 9,954,086
Sales tax receivable	122,787	219,263	9,880,878	33,328	250,837	10,507,093
Other receivable	:=:) -			21,218	21,218
Total Assets	\$ 2,173,507	\$ 4,745,479	\$ 9,881,143	\$ 1,020,155	\$ 2,662,113	\$ 20,482,397
FUND BALANCES Liabilities Accounts payable and accrued liabilities	\$ 235,571	\$ 529,065	\$ 9,880,878	\$ 97,022	\$ 487,605	\$ 11,230,141
Fund Balances				TO. 10		
Restricted Total Liabilities and	1,937,936	4,216,414	265	923,133	2,174,508	9,252,256
Fund Balances	\$ 2,173,507	\$ 4,745,479	\$ 9,881,143	\$ 1,020,155	\$ 2,662,113	\$ 20,482,397

ACTIA COMBINING SCHEDULE OF REVENUES, EXPENDITURES AND CHANGE IN FUND BALANCES OF THE SPECIAL REVENUE FUND BY PROGRAM

FOR THE YEAR ENDED JUNE 30, 2012

	Express Bus	Bike and Pedestrian	Passthrough	Transit Oriented Development	Paratransit	Total Special Revenue Subunds
REVENUES						
Sales tax	\$ 752,518	\$ 1,343,779	\$ 60,556,175	\$ 204,255	\$ 1,537,286	\$ 64,394,013
Project revenue	(= 0)	-	-	-	20,343	20,343
Investment income	8,474	18,777		4,421	9,554	41,226
Total Revenues	760,992	1,362,556	60,556,175	208,676	1,567,183	64,455,582
			,		Va.	
EXPENDITURES						
Administrative:					50 500	01 (00
Salaries and benefits	5,515	31,554	- 1	3,837	50,783	91,689
Professional services	33,779	389,085		22,925	396,597	842,386
Other	*	290			52	342
Transportation						
improvements:					1 205 254	24 540 522
Public transit	744,593	-	32,508,765		1,287,374	34,540,732
Local transportation		1,115,179	28,047,409	492,231		29,654,819
Total Expenditures	783,887	1,536,108	60,556,174	518,993	1,734,806	65,129,968
NET CHANGE IN						
FUND BALANCES	(22,895)	(173,552)	1	(310,317)	(167,623)	(674,386)
Fund Balances -		1000000	264	1 222 450	0.240.121	0.026.642
Beginning	1,960,831	4,389,966	264	1,233,450	2,342,131	9,926,642
Fund Balances - Ending	\$ 1,937,936	\$ 4,216,414	\$ 265	\$ 923,133	\$ 2,174,508	\$ 9,252,256

NOTE TO SUPPLEMENTARY INFORMATION JUNE 30, 2012

NOTE 1 - PURPOSE OF SCHEDULES

Schedule of Expenditures of Federal Awards

The accompanying Schedule of Expenditures of Federal Awards includes the Federal grant activity of the Commission and is presented on the modified accrual basis of accounting. The information in this schedule is presented in accordance with the requirements of the United States Office of Management and Budget Circular A-133, Audits of States, Local Governments, and Non-Profit Organizations.

Schedule of the General Fund Combining Balance Sheets and Combining Schedule of Revenues, Expenditures, and Change in Fund Balances

The Schedule of the General Fund Combining Balance Sheet and Combining Schedule of Revenues, Expenditures, and Change in Fund Balances is included to provide information regarding the breakout of activity between the former ACTIA and ACCMA general funds.

Nonmajor Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Change in Fund Balances

The Nonmajor Funds Combining Balance Sheets and the Nonmajor Funds Combining Statement of Revenues, Expenditures and Change in Fund Balances are included to provide information regarding the individual funds that have been included in the Nonmajor Governmental Funds column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Change in Fund Balances which include the Exchange Fund, the Transportation for Clean Air Fund and the Vehicle Registration Fee Fund.

ACTIA Combining Schedule of the Balance Sheets and the Combining Schedule of Revenues, Expenditures, and Change in Fund Balances of the Special Revenue Fund by Project or Program

The Combining Schedule of the Balance Sheets and the Combining Schedule of Revenues, Expenditures, and Change in Fund Balances of the ACTIA Special Revenue Fund by Program, is included to provide information regarding the individual subfunds that have been included in the ACTIA Special Revenue Fund column on the Governmental Funds Balance Sheet and Statement of Revenues, Expenditures, and Change in Fund Balances.

INDEPENDENT AUDITOR'S REPORTS



Vavrinek, Trine, Day & Co., LLP

Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

Governing Board Alameda County Transportation Commission Oakland, California

Internal Control Over Financial Reporting

Management is responsible for establishing and maintaining effective internal control over financial reporting. In planning and performing our audit, we considered internal controls over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider material weaknesses, as defined previously.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Commission's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

This report is intended solely for the information and use of the governing board, management, Federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Palo	Alto, California	
		,2012



Vavrinek, Trine, Day & Co., LLP Certified Public Accountants

VALUE THE DIFFERENCE

INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE WITH REQUIREMENTS THAT COULD HAVE A DIRECT AND MATERIAL EFFECT ON EACH MAJOR PROGRAM AND ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133

Governing Board Alameda County Transportation Commission Oakland, California

Compliance

We have audited the Alameda County Transportation Commission's (the Commission) compliance with the types of compliance requirements described in the US Office of Management and Budget (OMB) Circular A-133 Compliance Supplement that could have a direct and material effect on the Commission's major federal program for the year ended June 30, 2012. The Commission's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to major federal programs is the responsibility of the management. Our responsibility is to express an opinion on the Commission's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the Commission's compliance with those requirements.

In our opinion, the Commission complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2012.

Internal Control Over Compliance

Management of the Commission is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the Commission's internal control over compliance, with the requirements that could have a direct and material effect on the major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance, and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Commission's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be deficiencies, significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we consider material weaknesses, as defined above.

This report is intended solely for the information and use of the governing board, management, federal awarding agencies, and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.

Palo Alto, California

2013

SCHEDULE OF FINDINGS AND QUESTIONED COSTS

SUMMARY OF AUDITOR'S RESULTS FOR THE YEAR ENDED JUNE 30, 2012

FINANCIAL STATEMENTS			
Type of auditor's report issued:		Un	qualified
Internal control over financial reporting:			
Material weaknesses identified?			None
Significant deficiencies identified?		Non	e reported
Noncompliance material to financial statement	its noted?		No
FEDERAL AWARDS			
Internal control over major programs:			
Material weaknesses identified?			None
Significant deficiencies identified?		Non	e reported
Type of auditors' report issued on compliance	for major programs:	Un	qualified
Any audit findings disclosed that are required Section .510(a) of OMB Circular A-133?	to be reported in accordance with	y	None
Identification of major programs:			
CFDA Number	Name of Federal Program or Cluster		
20.205 (Includes ARRA)	Highway Planning and Construction (Includes ARRA)		
Dollar threshold used to distinguish between	Type A and Type B programs:	\$	300,000
Auditee qualified as low-risk auditee?	Type A and Type B programs.	Ψ	No
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FINANCIAL STATEMENT FINDINGS FOR THE YEAR ENDED JUNE 30, 2012

None reported.

FEDERAL AWARDS FINDINGS AND QUESTIONED COSTS FOR THE YEAR ENDED JUNE 30, 2012

None reported.

SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS FOR THE YEAR ENDED JUNE 30, 2012

The prior year Schedule of Financial Statement Findings of the predecessor agencies contains no federal award findings and no financial statement findings.

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VALUE THE DIFFERENCE

INDEPENDENT AUDITOR'S REPORT

Board of Directors Alameda County Transportation Commission Oakland, California

We have audited the basic financial statements of the Alameda County Transportation Commission (the Commission) as of and for year ended June 30, 2012, and have issued our report thereon dated December XX, 2012. We have also audited the accompanying Commission's Limitations Worksheet (the Worksheet) for the year ended June 30, 2012. The Worksheet is the responsibility of the Commission's management. Our responsibility is to express an opinion on the Worksheet based on our audit.

We conducted our audit of the Worksheet in accordance with auditing standards generally accepted in the United States of America. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the Worksheet is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the Worksheet. An audit also includes assessing the accounting principles used and the significant estimates made by management, as well as evaluating the overall worksheet presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the Worksheet referred to above, presents fairly, in all material respects, the administrative cost and related percentages of the Commission for the year ended June 30, 2012, in conformity with the accounting principles generally accepted in the United States of America.

Palo Alto, California December XX, 2011

Alameda County Transportation Improvement Authority Limitations Worksheet

Basis for Salary and Benefits Limitation and the Administrative Cost Limitation

Basis for Salary and Benefits Limitation and the A	Administrative Cost I	Inntation
	Reference to the Financial Statements	For the year ending June 30, 2012
Revenues		
Net Sales Tax Proceeds	Note 1	\$ 112,568,093
Investments & Other Income - Net of Related Costs	Note 2	10,697,407
Funds Generated		\$ 123,265,500
Expenditures		
Gross Salaries and Benefits		\$ 1,011,475
Other Administration Costs		2,146,888
Total Administration Costs	Note 3	\$ 3,158,363
Transportation Expenditure Plan Requirements		
Compliance on Salary and Benefits Cost Limitation (Max	imum Allowed is 1%)	
Ratio of Gross Salaries and Benefits to Net Sales Tax Rev	venues	0.8985%
Compliance on Administration Costs Limitation (Maximu	m Allowed is 4.5%)	
Ratio of Total Administration Costs to Net Sales Tax Prod	ceeds	2.8057%
Public Utilities Commission 180109 Requirement		
Compliance on Salary and Benefits Cost Limitation (Max	imum Allowed is 1%)	
Ratio of Gross Salaries and Benefits to Funds Generated		0.8206%

- 1: Amount was derived from sales tax revenue reported on page 23.
- 2: Amount was derived from the following:

Investment income on the ACTIA Special Revenue Fund on page 22.	41,226
Project revenue on the ACTIA Capital Projects Fund on page 22.	10,047,094
Investment income on the ACTIA Capital Projects Fund on page 22.	180,943
Other income on the ACTIA Capital Projects Fund on page 22.	294,291
Investment income on the ACTIA subfund of General Fund on page 50.	48,851
Other income on the ACTIA subfund of General Fund on page 50.	64,659
<u>\$</u>	10,697,407

3: Amount was derived from the total expenditures reported on the ACTIA subfund of the General Fund on page 50.



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Joint Commission Audit Committee and Citizens Watchdog Committee Audit Subcommittee Meeting Notes

Thursday December 6, 2012, 11 a.m., 1333 Broadway, Suite 220, Oakland

On December 6, 2012, the following Commission members, CWC members, and staff met with Alameda CTC's independent auditor to review the Alameda CTC draft Annual Financial Report for June 30, 2012 and the limitations worksheet for the fiscal year ended June 30, 2012.

Attendees: Angie Ayers, Public Meetings Coordinator; Mayor John Chiang, Commissioner; Arthur Dao, Alameda CTC Executive Director; Mayor Mark Green, Commissioner; Ahmad Gharaibeh, Vavrinek, Trine, Day & Company, LLP (VTD) Partner; Supervisor Scott Haggerty, Commissioner; Mike Dubinsky, CWC Member; Jim Haussener, CWC Member; James Paxson, CWC Member; Patricia Reavey, Alameda CTC Director of Finance; and Harriette Saunders, CWC Member

Mayor Mark Green began the meeting with introductions and turned the meeting over to the VTD Auditor Ahmad Gharaibeh. Ahmad stated that the VTD auditors found no material weaknesses or items of administrative concern, and VTD issued a "clean" or "unqualified" opinion, meaning that the information stated in the financial statements is accurate in all material respects.

Ahmad reviewed the Annual Financial Report for the fiscal year ending on June30, 2012 and the limitations worksheet. He noted that this is the first consolidated Alameda CTC audit since the merger of Alameda County Congested Management Agency (ACCMA) and Alameda County Transportation Improvement Authority (ACTIA). Ahmad explained the set up of the financial statements, and he mentioned that VTD worked with Alameda CTC to determine the best layout for reporting. He also noted that the financial statements are laid out according to the Governmental Accounting Standards Board (GASB) standards. Ahmad stated that even though the financial statements are presented on a consolidated basis, VTD was able to split all of the ACTIA funds out separately in their own column in the fund financial statements except for the General Fund, because there can only be one General Fund according to GASB standards. In order to provide the break out of ACTIA activity in the General Fund, a schedule was added to the supplemental information section which segregates ACCMA administrative costs from ACTIA administrative costs in the General Fund.

Ahmad stated that in addition to the financial statements being prepared according to GASB standards, they set the initial groundwork for the Alameda CTC to apply for the Government Finance Officers Association (GFOA) award of excellence in government finance in future years.

Overall, both the Commission and CWC audit committees were pleased with the audit. The CWC members were mostly concerned with how the auditors would easily break out the Measure B financial activity and/or how the CWC would easily identify the Measure B financial activity.

Questions from the members:

1. Has Alameda CTC ever applied for the GFOA award of excellence in government finance?

Staff said no. This is the first consolidated financial reporting done by Alameda CTC, and the infrastructure is now in place to apply for this award. Staff stated that Alameda CTC plans to apply for the GFOA award next year.

2. Did VTD look to ensure the compliance with U.S. Department of Labor Occupational Safety & Health Administration (OSHA) regulations?

Ahmad stated that VTD would be required to report on areas of federal compliance; however, VTD did not look for compliance of OSHA regulations. He stated that if the auditor saw something wrong during the audit, the auditor would report it.

3. Will the balance sheet show a subtotal for all ACTIA funds?

Staff said no, because to do that, the financial statement would not be GASB-compliant. The CWC members wanted to know how to determine the Measure B totals including the administrative costs. Staff specified which columns in the fund financial statements and the supplemental information CWC members can add to overall Measure B financial activity.

The CWC members requested staff to modify the limitations worksheet to guide the members back to the appropriate page on the financial report. Staff agreed to do this, because the limitations worksheet does not need to be GASB-compliant.

4. How does rent get divided between the two subgroups within the organization?

Staff said rent is divided based on the amount of space people use to work for ACTIA. A general split was created to handle things such as rent and other administrative-type functions. The split formula is: 50 percent charged to ACCMA, 37.5 percent charged to ACTIA, and 12.5 percent charged to ACTIA. Staff noted that a general formula was created to perform a fair split that works best for most administrative-type functions that share costs between the agencies.

5. Did VTD test the formula used for the split?

Ahmad said yes, VTD tested the split formula. VTD looked at the allocation of the rent and was satisfied.

6. Were there additional concerns found by VTD, similar to the three internal control recommendations that VTD suggested that Alameda CTC implement in the prior eight month audit, which covered the time period up to closure of ACTIA, through February 29, 2012?

Ahmad said there weren't any new concerns found. Staff explained that the auditors made recommendations to strengthen the internal controls when they came for interim audit work in May of 2012. Staff recapped the three internal control suggestions as follows:

- Changing the requirement on ACCMA special-revenue-fund bank accounts with preprinted check stock to require two signatures on all checks, not just checks over \$50,000.
 - The signature cards were changed with the bank requiring two signatures on all checks, and the statement "Two authorized signatures required" now appears below the signature line on all preprinted checks.
- Requiring two employees to authorize a new hire in the payroll system.
 - The payroll system used by the agency previously only required one authorized employee to set up a newly hired employee. Staff worked with ADP to implement the requirement for two authorizations before allowing a new employee to be set up in the payroll system.
- Restricting financial system access for the accounting staff person who runs checks to make sure that employee does not have access to set up or change vendors.
 - Staff has limited access to the financial database to only the level of access employees need to do their jobs and has ensured that the accountant who runs checks does not have access to set up or change vendors.

Ahmad stated that the objective of the changes was related to information technology, and the people who control the asset should not be the people who control the checks. The goal is to mitigate the chance of embezzlement.

7. Who authorizes the Accounts Payable person to enter a new vendor?

Patricia Reavey makes the authorization. Staff explained the process of the finance department authorizing payments, entering new vendors, etc.

- 8. Is there an affirmation within the audit that states that ACTIA money is only in the three columns identified on page 19 of the financial report? If not, is there a GASB-compliant statement that states that?
 - Ahmad referred the committee to page 29 for a description of the funds. On page 19, there are two columns for ACTIA funds, and page 49 shows the ACTIA general fund.
- 9. A member asked if the reference to Livermore Amador Valley Transit Authority on page 7 has reference to a 111 Broadway shuttle.
 - Staff will confirm if the statement is correct and will correct the draft financial report, if necessary.

Staff stated that the documents being reviewed are drafts and will go to the Finance and Administration Committee, and CWC on January 14, 2012. Patricia stated that members can email questions to her if attendees have additional concerns.

Patricia Reavey agreed to do the following:

 Modify the limitations worksheet to guide the members to the financial report for the correct ACTIA Measure B numbers.



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Citizens Watchdog Committee Issues Identification Process

Summary

This issues identification process outlines the responsibilities of the Citizens Watchdog Committee (CWC) and the process to bring and address issues of concern to the CWC.

CWC Responsibilities

The Citizen Watchdog Committee is charged with the following as written in the Expenditure Plan approved by voters in November 2000:

"This committee will report directly to the public and will be charged with reviewing all expenditures of the Agency [Alameda County Transportation Commission (Alameda CTC)]." The responsibilities of the committee are to:

- Hold public hearings and issue reports, on at least an annual basis, to inform Alameda County residents how the funds are being spent. The hearings are open to the public and must be held in compliance with the Brown Act, California's open meeting law, with well-publicized information announcing the hearings posted in advance.
- Have full access to the Commission's independent auditor and authority to request and review specific information and to comment on the auditor's reports.
- Publish an annual report and any comments concerning the Commission's audit
 in the local newspapers. In addition, copies of these documents must be made
 available to the public at large.

The Commission also allows the CWC to fulfill its mission by requesting information directly from Measure B fund recipients.

Review Process

The goals for any review of projects and programs by the CWC are to report to the public and make recommendations to the Alameda CTC staff and Board. To this end, the tasks for the CWC to focus on: 1) proper expenditure of Measure B funds; 2) the timely delivery of projects per contract agreements and the Expenditure Plan; and 3) adherence to the projects or programs as defined in the voter-approved Expenditure Plan.

CWC Issues Identification Process

During the review process, CWC members will use the following procedures:

- Issues that are raised by CWC members regarding financial and contract compliance issues may be legitimate topics to pursue through the request of a project or program sponsor to appear before the CWC.
- 2. Before calling on a sponsor to appear, CWC members must submit a "CWC Issues Form" (attached) to the CWC chair or vice-chair for placement on the agenda at the next CWC meeting.
- 3. CWC members may also submit CWC Issues Forms during a meeting, which the chair will take into consideration, and at his or her discretion, address at that particular meeting.
- 4. The full CWC must approve issues identified in a CWC Issues Form to address in further detail by an affirmative vote.
- CWC members may form an ad-hoc subcommittee to draft CWC questions that need answers from the project/program sponsors and to receive a presentation from a project or program sponsor specifically addressing the issues, questions, or concerns raised by the CWC.
- 6. The subcommittee should consider the resources listed below, either in preparation for the review meeting, or for examination during the meeting.

The reviews are expected to be organized, thorough and efficient, and may result in a clear recommendation for further action, if needed.

Resources for CWC (not inclusive)

- Adopted Measure B Expenditure Plan (blue book)
- Up-to-date list of project/program sponsors contacts
- Alameda CTC staff responsible for oversight of the project/program
- Information about public hearings, recent discussions, or news clippings provided by Alameda CTC staff to the CWC by mail or at meetings
- Other Alameda CTC community advisory committees (for example, the Citizens Advisory Committee, Paratransit Advisory and Planning Committee, or Bicycle and Pedestrian Advisory Committee chair-persons may be called on to address an issue.)
- Alameda CTC Auditor (for example, to request, "Are these figures reasonable/reliable?")
- Alameda CTC Executive Director (for example, to request "Is this the intention of the Expenditure Plan?")
- Alameda CTC Attorney (for example, to determine, "Is this a legal issue?")

CITIZENS WATCHDOG COMMITTEE ISSUES FORM

Alameda County Transportation Commission (Alameda CTC) 1333 Broadway, Suite 300 Oakland, California 94612 Voice: 510-893-3347 Fax: 510-893-6489

The CWC is required to review all Measure B expenditures. This form allows formal documentation of potential issues of concern regarding expenditure of Measure B funds. A concern should only be submitted to the CWC if an issue is directly related to the potential misuse of Measure B funds or non-compliance with Alameda CTC agreements or the Expenditure Plan approved by voters. This form may be used only by acting CWC members.

Date:			
Name:			
Governmental Age	ency of Concer	rn (Include name of ag	ency and all individuals)
			Code:
(Please check one)	· ·	sure B expenditures is Program Grant	this concern related to:
much detail as you	ı can, including	g the name of the pro	u became aware of it providing as ject or program, dates, times, and e additional sheets of paper if

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MEMORANDUM

Date: December 14, 2012

To: Citizens Watchdog Committee (CWC)

From: Art Dao, Executive Director

Patricia M. Reavey, Director of Finance

Subject: General Fund Balance

Recommendation

This item is for information only. No action is requested.

Summary

This staff report was prepared in response to the question included in the attached issues form submitted by Mr. James Haussener on November 19, 2012. Mr. Haussener has requested information on how the Alameda CTC plans to spend down the ACTIA General Fund's fund balance. The General Fund's fund balance is comprised of unused administrative funds that have been accumulated since the ACTIA Measure B sales tax program started collecting sales tax revenues in 2002. This accumulation of the administrative fund balance is the result of the agency's ability to manage and administer the sales tax program efficiently and effectively over the years. While the TEP allows up to 4.5 percent of sales tax collected to be spent on administrative costs, each year that administrative costs were less than the 4.5 percent there was an increase to the fund balance.

Discussion

The General Fund fund balance will be programmed as follows:

- A portion of these funds have been designated as the funding source to be utilized for one
 time administrative cost such as election costs for a new transportation measure. Paying
 for election costs for a new measure out of these funds would not harm any of the projects
 or programs within the TEP, would help transportation within Alameda County, is permitted
 through Measure B and has been approved by the Commission.
- The remaining fund balance has been designated as the first source of borrowing for the ACTIA capital program before going to external sources for financing in order to save on borrowing costs for the ACTIA capital program. Based on the most recent cash flow

estimates, it is expected that ACTIA's capital program will require some sort of external financing within the next year. Any amount borrowed by the ACTIA capital program would be paid back to the General Fund once funding from the external financing is realized.

• Finally in order to address risk management, staff believes it would be prudent to develop a fund balance policy. While it is in line with best practices suggested by the Government Finance Officers' Association to maintain a fund balance policy, ACTIA currently doesn't have a policy in place. This policy is necessary because many of ACTIA's capital projects that are directly managed by the agency and delivered in partnership with Caltrans and other transportation agencies inherently carry project risks. It is prudent and a best practice to have a contingency fund source to protect the agency from these risks. ACTIA doesn't have a funding source set aside for potential project risk costs as they are not addressed in the TEP. This policy would allow the fund balance to be used to address project risks and would help protect ACTIA in any unforeseen circumstance that may become necessary. The fund balance policy should be maintained throughout the life of the measure to ensure ACTIA is able to deliver all of the programs and projects approved in the TEP throughout the life of the measure.

Attachments

Attachment 08A1: Issues Form Submitted by Mr. James Haussener November 19, 2012

CITIZENS WATCHDOG COMMITTEE ISSUES FORM

Alameda County Transportation Commission (Alameda CTC)
1333 Broadway, Suite 300
Oakland, California 94612
Voice: 510-893-3347 Fax: 510-893-6489

The CWC is required to review all Measure B expenditures. This form allows formal documentation of potential issues of concern regarding expenditure of Measure B funds. A concern should only be submitted to the CWC if an issue is directly related to the potential misuse of Measure B funds or non-compliance with Alameda CTC agreements or the Expenditure Plan approved by voters. This form may be used only by acting CWC members. Name: Jin Haussens.
Email Address: haussense e act. cen. Governmental Agency of Concern (Include name of agency and all individuals) Alaneda CIC Agency's Phone Number: 510 893 - 3347

Agency's Address: 1333 Brandow, 54.72 30000

City Calland Zip Code: 74612 Which one of the following Measure B expenditures is this concern related to: (Please check one) ☐ Capital Project ☐ Program ☐ Program Grant ☐ Administration Please explain the nature of your concern and how you became aware of it providing as much detail as you can, including the name of the project or program, dates, times, and places where the issues you are raising took place. (Use additional sheets of paper if necessary)

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MEMORANDUM

Date: January 7, 2013

To: Citizens Watchdog Committee (CWC)

From: Tess Lengyel, Deputy Director of Policy, Public Affairs and Legislation

Subject: CWC 10th Annual Report to the Public Cost Benefit Analysis

Recommendation

This item is for information only. No action is requested at this time.

Summary

In response to the CWC chair's request, Alameda CTC staff gathered data and prepared a cost benefit analysis of the print and online advertisements and outreach for the Citizens Watchdog Committee's 10th Annual Report to the Public. Key findings include the total actual costs of this effort and the resulting benefits, the estimated return on investment for various forms of outreach, and recommendations to increase the public's awareness of the CWC's activities through the annual report, and decrease costs.

Print Media Outreach

Print advertising gives readers throughout the Bay Area an opportunity to learn more about CWC activities and the progress on valuable transportation programs and projects. Alameda CTC produced seven layout versions of its report to fit the ad specifications in the publications, and translated one ad from English to Spanish to print in one publication.

Cost per reader for print ads: An estimated 2.2 million people read the 24 Bay Area publications in which Alameda CTC placed print advertisements. The total cost to design, translate, and place the ads was \$25,512. The estimated cost per reader was approximately 1.2 cents (see Attachment A).

In addition, Alameda CTC placed a legal notice in 15 Bay Area publications about the public hearing for the annual report to the public.

Cost per reader for the legal notice: An estimated 761,000 people read the paper. The total cost to design, translate, and place the ads was \$543. The only translation needed for one

newspaper was provided free of charge. The estimated cost per reader was approximately 0.07 cent (see Attachment B).

Recommendations:

- For people in the Bay Area who read the newspaper, running the ads in 24 Bay Area publications ensures we reach a large number of people who would be interested in the report. Therefore, staff recommends continuing to place and run print advertisements. To save costs, one consideration would be to revisit the list of publications to see if any of the target audiences overlap or are not specifically our target, and reduce the number of ads. For example, advertising in the San Francisco Chronicle and San Francisco Business Times reaches a much broader target audience than Alameda County residents. Yet Alameda CTC could still reach this broad audience through the online ads for both of these publications. Eliminating the print ads would save approximately \$6,525.
- Even if the number of publications remains high for the next report, the print ads serve an additional purpose: They introduce people to the relatively new agency, Alameda CTC and, for those who have already heard of the agency, reinforce information about how local sales tax dollars are being spent.

Outreach through Events, Email, and Other Publications

In addition to distributing the full 8-page printed report, Alameda CTC also got the word out about CWC activities and Alameda CTC transportation programs and projects by developing a condensed version of the report, a two-page flyer, translating the flyer into Chinese and Spanish, and distributing the flyers. Alameda CTC handed out the full report to Commissioners and Alameda CTC community advisory committee members and mailed the full report to 42 libraries. Staff also distributed the full report and flyers at 97 Alameda business and outreach events.

The Alameda CTC emailed the three versions of the flyer to 335 individuals/organizations, including chambers of commerce and community organizations, and featured the full report in other publications such as the Executive Director's Monthly Report (both print and online versions) and in *Alameda CTC Reports*, a bi-monthly print and electronic newsletter.

Cost per reader for print report and flyer: The bulk of outreach expenses fell into this category. An estimated 2,423 people read the report or flyer, based on distribution to 992 people. The total cost to design, translate, print, and mail the 8-page report and 2-page flyer was \$7,207.87. The estimated cost per reader was approximately \$2.97 (see Attachment B).

Recommendations:

• Since the CWC members decided to reduce the original 2012 design from 12 pages to 8 pages and to change the focus of the content, the design costs were considerable (\$3,240) in 2012. Staff recommends that CWC members fully agree on content prior to any design efforts. This would reduce costs associated with redesign of the report.

- Since there were quite a few leftover flyers, to reduce costs, staff recommends printing fewer flyers next year (1,000 versus 2,000), or Alameda CTC could consider including the flyers in other mailings such as to its certified businesses.
- Staff could forward an email with the three flyers as attachments to CWC members, who could pass along the email to other organizations.

Online Media Outreach

As the media has moved toward producing online versions of many publications, Alameda CTC has also begun to place more advertisements in these online publications to reach a broader audience. Staff created five layout versions of banner advertisements and coordinated placement of them on 18 websites. Alameda CTC also placed a "What's New" listing on its website, with a link to the full report, and posted all versions of the report and flyer on the Reports page.

Cost per reader for online outreach: An estimated 400,000 people visited the online publications, and approximately 965 readers actually clicked on one of the online ads to view the online report. The total cost of the online advertisements was \$8,273.33. The cost per page view for each ad averaged approximately 2 cents, and the cost per click-through was \$8.57 (see Attachment C).

Recommendations:

- Since many people viewed the pages with the online ads, use stronger key messages in the ads in case people don't click-through to the full online report. These messages could educate viewers about CWC and Alameda CTC efforts to improve transportation in Alameda County.
- To reduce costs, eliminate placing a few of the online ads that did not result in many click-throughs to the full report.
- Consider inquiring if the local jurisdictions and transportation agencies will allow Alameda CTC to place a link to the online report on their websites. This may be another no-cost way to improve visibility. CWC members may think of additional ways to partner with other agencies to improve exposure to the report.

Social Media and Additional Outreach

This form of outreach was new for Alameda CTC in 2012, and was an effective way to quickly get information to the public about the report through Facebook, LinkedIn, and YouTube. Staff also wrote and distributed an electronic press release about the report to 135 media contacts—all media in the county—which included newspapers, blogs, ethnic media, radio, television, and cable TV.

Cost per reader for social media and additional outreach: An estimated 4,640 people received information about the report. Aside from staff time, there was zero cost per recipient (see Attachment D).

Recommendations:

- Since the return on investment is quite high with this form of outreach, rely more on social media to get the word out:
 - o Identify other individuals and organizations to contact through social media.
 - Ask CWC members on Twitter to retweet the report info to their followers.
 - o Ask CWC members on Facebook to forward info to their friends.
 - o Post tweets from Alameda CTC about the new report more often.
- Place a link to the report in CWC members' personal blogs that could result in links to the report in affiliated blogs.
- Create a video that shows the important work that the CWC and Alameda CTC are doing to improve transportation.
 - o Promote the video using existing Alameda CTC social media channels.
 - Place the video on CWC members' blogs that could result in links to the video in affiliated blogs.

Return on Investment

In 2012, the budget was \$50,000. The actual total cost to design, place in print and online advertisements, print and mail the CWC's 10th Annual Report to the Public, and perform live and social media outreach about the report was \$41,536 (Alameda CTC received a discount on one of the online advertisements, which brought the total lower than the \$42,713 reported previously).

Through all types of outreach that Alameda CTC used, approximately 3.3 million people may have heard about the report at an estimated average cost per potential reader of 1.3 cents. Approximately 2.9 million of these people may have read an ad or legal notice of public hearing in print publications, 400,000 may have read online ads, over 5,000 people may have learned about the report electronically, and 1,700 people may have read the print report or flyer.

Additional Findings and Recommendations

Alameda CTC staff recommends that CWC's Annual Report Subcommittee meet earlier than in previous years, in advance of developing the report, to consider the types of outreach they would like to employ; the quantities of print ads, reports, and flyers desired; and additional low-cost strategies for getting the word out about CWC and Alameda CTC activities.

Additional ways to improve visibility and the Alameda CTC's return on its investment:

- Have the CWC Annual Report Subcommittee take more of a leadership role in the process to create an outline of the report, create the content for the report, and develop the outreach plan, including determining in which media to place print and online ads.
- Highlight portions of the report as new stories at certain intervals on the News section of the Alameda CTC website to continue to attract new readers to the full report.
- Encourage CWC members to assist with more of the outreach in their local communities. CWC members could distribute hard-copy and electronic versions of the flyer and report to community organizations.

- Develop a list of additional partner agencies or organizations in which to share information about the report via email, through weblinks, and through social media.
- Research other online advertisement and social media possibilities.

Attachments:

Attachment A: Print Advertisement Cost per Reader

Attachment B: Additional Outreach Costs

Attachment C: Online Advertisement Cost per Reader Attachment D: Social Media and Total Outreach Costs

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Attachment A: Print Advertisement Cost per Reader

		Advertisements in Print Publications	tions			
	Affiliation	Newspaper	Circulation	Readership*	Actual Cost	Cost per Reader
		Alameda Times Star - 2 days	68,317	170,793		
		Fremont Argus - 2 days	37,198	92,995		
		Hayward Daily Review - 2 days	39,835	885'66		
		Oakland Tribune - 2 days	68,317	170,793		
		Tri-Valley Herald - 2 days	47,679	119,198		
		Times Herald - 1 day	12,036	42,600		
	Bay Area News Group East Bay		273,382	996'369	\$8,173.20	\$0.0117
		Alameda Journal	23,325	26,600		
		Berkeley Voice	11,560	15,700		
		The Journal (El Cerrito)	6,157	7,500		
		The Montclarion	27,363	43,300		
		The Piedmonter	5,058	8,500		
	Bay Area News Group Hills Newspapers	Ders	73,463	131,600	\$1,285.20	\$0.00\$
	East Bay Express	East Bay Express	43,000	186,616	\$1,800.00	\$0.0096
		The Independent - Livermore, Pleasanton, Dublin.				
	The Independent	and Sunol	27,000	67,500	\$1,333.08	\$0.0197
	Pleasanton Weekly	Pleasanton Weekly	14,000	37,800	\$1,079.00	\$0.0285
		Berkeley Post	5,000	18,000		
		El Mundo	10,000	36,000		
		Marin Post	1,450	5,220		
		Oakland Post	22,500	81,000		
		Richmond Post	5,000	18,000		
		South County Post	1,050	3,780		
		San Francisco Post	5,525	19,890		
	Post News Group		50,525	181,890	\$3,000.00	\$0.0165
	San Francisco Chronicle	San Francisco Chronicle	88,500	581,961	\$1,000.00	\$0.0017
	Comit coording Conformation	San Francisco Business Times (Alameda County,	71	000	&E E2E 00	\$0.020
	san riancisco business innes	Contra Costa County)	000'/1	80,000	00.626,64	\$0.0¢
Da	D Tri-City Voice	Tri-City Voice (Fremont, Newark, Union City,	53,859	190,000	\$735.00	\$0.0039
σ'		naywalu, aliu suliui)				
٠	Language 411	Translation of ad into Spanish for Post News			\$441.96	0.0000
17	Publications Design	Design of all print advertisements			\$1,140.00	
	An estimated 2.2 million people read the paper; average	d the paper; average cost was approx. 1.2 cents per person.	person.	2,153,332	\$25,512.44	\$0.0118

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*If the media did not provide exact readership for print publications, this figure is based on 2.5 persons reading each paper in circulation.

Attachment B: Additional Outreach Costs

	Legal Notice of Public Hearing in Print Publications	: Publications			
Affiliation	Newspaper	Circulation	Readership*	Actual Cost	Cost per Reader
Bay Area News Group East Bay	Six newspapers	261,346	327,700	\$221.28	0.0007
East Bay Express	East Bay Express	43,000	186,616	\$75.00	0.0004
The Independent	The Independent	27,000	67,500	\$51.37	0.0008
Post News Group	Seven newspapers (free Spanish translation)	50,525	180,000	\$195.00	0.0011
An estimated 761,000 people read	An estimated 761,000 people read the papers; cost was approx. 0.07 cent per person.	381,871	761,816	\$542.65	0.0007
		:			

^{*}If the media did not provide exact readership for print publications, this figure is based on 2.5 persons reading each paper in circulation.

	Design, Printing, and Distribution of Full Report and Flyer	eport and Fly	er		
Affiliation	Outreach Activity	Circulation/ Quantity	Readership **	Actual Cost	Cost per Reader
Alameda County Libraries	Mailed full report	42	420	\$115.95	0.2761
BPAC, CAC, PAPCO, TAC Members	Handed out full report and flyer	72	72	\$0.00	0.0000
Commissioners	Handed out full report and flyer	43	43	\$0.00	0.0000
Outreach Events (97 events)	Handed out full report (250) and flyer (250)	500	1,250	\$0.00	0.0000
Language 411	Translated flyer into Chinese and Spanish			\$1,055.77	
Publications Design	Designed report (\$2,400) and flyer (\$840)			\$3,240.00	
Autumn Press	Printed report (1,000 qty.) and flyer (2,000 qty.)			\$2,796.15	
	Subtotal outreach with printed materials:	657	1,785	\$7,207.87	4.0380
Agency/Jurisdiction Staff Members	Emailed English, Chinese, Spanish flyer, web link	223	223	\$0.00	0.0000
Ala. Cty. Chambers of Commerce	Emailed English, Chinese, Spanish flyer, web link	18	180	\$0.00	0.0000
Asian Community Organizations	Emailed English, Chinese, Spanish flyer, web link	51	128	\$0.00	0.0000
Spanish Community Organizations	Emailed English, Chinese, Spanish flyer, web link	43	108	\$0.00	0.0000
Da	Subtotal outreach with electronic materials:	335	638	\$0.00	0.0000
An estimated 2,400 people read the print/electronic info;	print/electronic info; cost was approx. \$2.97 per per	992	2,423	\$7,207.87	2.9748
Readership is based on 10 readers per	*Readership is based on 10 readers per library or chamber, and 2.5 persons reading each fiver emailed to organizations and distributed at outreach events.	nailed to organiz	rations and distribu	ited at outreach ex	/ents

Readership is based on 10 readers per ilbrary or chamber, and 2.5 persons reading each riyer emailed to organizations and distributed at outreach events.

Attachment C: Online Advertisement Cost per Reader

Views Click-throughs* Actual Cost Cos Page 54 617 \$0.00 Data No Data \$336.00 701 115 \$2,000.00 701 115 \$2,000.00 701 115 \$2,000.00 701 115 \$2,000.00 701 115 \$108.00 851 No Data \$126.00 860 No Data \$126.00 860 No Data \$126.00 850 No Data \$126.00 834 No Data \$126.00 833 No Data \$1,377.00 834 No Data \$1,377.00 835 41 \$200.00 835 41 \$200.00 835 41 \$0.00 836 \$1,728.33 837 \$8,740.00 838 \$8,273.33		Advertisements in Online District	ations			
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DesignDesign of all online advertisementsNo Data\$0.00400,000 people viewed the ad; average cost was approx. 2.1 cents per pe400,339965\$8,273.33	San Francisco Gate	www.sfgate.com/	43,183	32	\$1,728.33	0.0400
\$740.00 400,339 965 \$8,273.33	Tri-City Voice	www.tricityvoice.com/	No Data	No Data	\$0.00	0.0000
400,339 965 \$8,273.33	Publications Design				\$740.00	
	An estimated 400,000 people viev	wed the ad; average cost was approx. 2.1 cents per pe	400,339	696	\$8,273.33	0.0207
73						

Attachment D: Social Media and Total Outreach Costs

	Social Media and Additional Outreach	utreach			
Affiliation	Outreach Activity	Recipients	Additional Recipients*	Actual Cost	Cost per Reader
Alameda CTC	Posted report information on Facebook	26	2	\$0.00	0.0000
Alameda CTC	Tweeted about report on Twitter	116	478	\$0.00	0.0000
Alameda CTC	Provided press release to media on August 25	135		\$0.00	0.0000
Alameda CTC	Emailed e-newsletter with story on report	3,865		\$0.00	0.0000
Alameda CTC	Mentioned report in online monthly report	No Data		\$0.00	
Alameda CTC	Developed, posted video with CWC chair	18		\$0.00	0.0000
Over 4,600 people received informa	Over 4,600 people received information; there were no costs beyond staff time.	4,160	480	\$0.00	0.0000
4 0 0 14 0 0 0 12 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0					

^{*}Recipients forwarded this information to two Facebook friends and retweeted it to 478 people.

	Estimated Total Cost per Reader			
Affiliation	Outreach Activity	Readership **	Actual Cost	Cost per Reader
Alameda CTC	Advertise in print publications	2,153,332	\$25,512.44	0.0118
Alameda CTC	Advertise legal hearing in print publications	761,816	\$542.65	0.0007
Alameda CTC	Print, mail, and distribute report and flyer	2,423	\$7,207.87	2.9748
Alameda CTC	Advertise in online publications	400,339	\$8,273.33	0.0207
Alameda CTC	Promote in social media, e-newsletter, video	4,640	\$0.00	0.0000
An estimated 3.3 million people ma	An estimated 3.3 million people may have heard about the report; cost was approx. 1.3 cents per perse	3,322,550	\$41,536.29	0.0125

^{**}Readership for online publications is based on advertisement page views rather than click-throughs.



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Oakland, CA 94612

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www.AlamedaCTC.org

MEMORANDUM

Date: January 7, 2013

To: Citizens Watchdog Committee (CWC)

From: Tess Lengyel, Deputy Director of Policy, Public Affairs and Legislation

Subject: Funding Approach for Placing 2012 Transportation Expenditure Plan,

Measure B1, on the Ballot

Recommendation

This item is for information only. No action is requested.

Summary

In response to an email request for more information from a CWC member, Alameda CTC staff has provided additional information to help CWC members better understand the funding for development and placement of the 2012 Alameda County Transportation Expenditure Plan on the November 2012 ballot as Measure B1.

CWC Inquiry

On December 12, 2012, a CWC member inquired about the approach to funding for the Measure B1 ballot proposition, since the 2000 Measure B Transportation Expenditure Plan states, "Sales tax proceeds will be used to pay for the programs and projects outlined in this Expenditure Plan or as it may be amended, and may not be used for any other purpose" (page 25). Yet the 2000 ballot measure document states, "In addition, \$2.1 million has been budgeted to repay a loan from Alameda County for the election costs of the Measure from the 1998 and 2000 elections" (page 44), which, according to the member, implies ACTIA was authorized to spend money to place previous measures on the ballot and borrowed money to do so.

Precedence Under Local Transportation Authority and Improvement Act

As a local transportation authority under the California Local Transportation Authority and Improvement Act (Public Utilities Code Section 180000 et seq.), Alameda CTC is specifically empowered to impose a retail transaction and use tax to fund transportation improvements in its county, so long as a ballot measure imposing the taxes is approved by the voters of the county (Section 180201). Given this power, Alameda CTC's expenditures related to the drafting and sponsorship of a ballot measure required to impose such a tax are themselves authorized

by the act. Approval to pay for development of a Transportation Expenditure Plan (TEP) and the 2012 ballot measures was made on June 24, 2010 (see Attachment A: CWTP-TEP Scope and Funding and Attachment B: Approved Costs for TEP and the measure).

Authorized Use of General Funds

Alameda CTC has designated a portion of the general funds as the funding source to be utilized for one-time administrative cost such as election costs for a new transportation measure. Paying for election costs for a new measure out of these funds does not harm any of the projects or programs within the TEP, helps transportation within Alameda County, is permitted through Measure B, and has been approved by the Commission.

Fiscal Impact

Refer to Attachment B for approved costs for 2012 and 2016 measure placement on the ballot.

Attachments:

- A: Commission Item 03B Memo on CWTP-TEP Scope and Funding (June 24, 2010)
- B: Commission Item 03B2 CWTP-TEP Approved Costs (June 24, 2010)





MEMORANDUM

TO: Authority Members

FROM: Christine Monsen, Executive Director

Tess Lengyel, Programs and Public Affairs Manager

DATE: June 16, 2010

SUBJECT: Approval of Scope Outlines, Budgets and Funding Sources for the Alameda County Countywide Transportation Plan and Expenditure Plan Development, and authorization to release joint requests for proposals (RFPs) with the Alameda County Congestion Management Agency (ACCMA)

Recommendation

Staff recommends that approval of the scope outlines, budgets and funding sources for the Countywide Transportation Plan and Expenditure Plan Development for sales tax reauthorization, and authorization to release two RFPs: one jointly with the ACCMA for the technical and outreach work scopes described below, and another by ACTIA for polling services related to the Expenditure Plan Development.

This item was given concurrence at the Administration/Legislation/Finance Committee meeting on June 9, 2010.

Summary

Professional and technical planning services will be required to support the update and adoption of Alameda County's Countywide Transportation Plan (CWTP) by summer 2012, and development of a new Expenditure Plan for Alameda County's half-cent transportation sales tax measure that could be placed on the November 2012 ballot. The CWTP will differ from previous plans to include all elements of transportation needs in Alameda County, including capital, operating and maintenance requirements for a 25-year period. The Expenditure Plan will be developed out of the CWTP development efforts and will serve as a funding mechanism for a portion of the CWTP. If approved by both the ACTIA and ACCMA Boards, request for proposals (RFPs) will be released in June 2010, with target consultant selection dates and project implementation in September 2010. Technical studies and outreach efforts issued in a single RFP, while polling services will be under a separate RFP.

Development of these efforts will require technical, political, public and stakeholder engagement and is anticipated to occur over a two-year period, as shown in Attachment A. Establishment of three committees to implement the two-year process will provide guidance for the Plans and will be inclusive of those interested in participating in the process. The three committees are the

Steering Committee, a Technical Advisory Working Group and a Community Advisory Working Group and are defined below.

Steering Committee: Comprised of 13 members from the ACTIA and ACCMA Board including representatives from the cities of Berkeley, Emeryville, Oakland, Hayward, Union City, Newark, Pleasanton, and Livermore as well as Alameda County, BART and AC Transit. Mayor Mark Green of Union City is the Chair and Councilmember Kriss Worthington of Berkeley is the Vice-Chair. The Steering Committee's next meeting is June 21, 2010. They have met twice in May 2010 to establish committee roles and responsibilities, discuss the Vision for the Countywide Transportation Plan and comment on the scope of work, budgets, and funding sources.

<u>Technical Advisory Working Group</u>: Comprised of agency staff representing all areas of the County and including planners and engineers from local jurisdictions, all transit operators in Alameda County, park districts, health, social services, law enforcement, and education representatives. The purpose of the Technical Advisory Working Group is to provide technical input, serve in an advisory capacity to the Steering Committee and share information with the Community Advisory Working Group. This Working Group is scheduled to begin meeting in Fall 2010.

Community Advisory Working Group: Comprised of a total of 27 members representing the public, including businesses and residents, and special interest and advocacy groups. The Community Advisory Working Group will be appointed by the Steering Committee. The purpose of the Community Advisory Working Group is to provide input on the Countywide Transportation Plan and the Expenditure Plan, make recommendations to the Steering Committee and share information with the Technical Advisory Working Group. This Working Group is scheduled to begin meeting in Fall 2010. A call for applications was released on May 28th.

Background

The CWTP and Regional Transportation Plan will require the County to meet GHG emission reduction targets being set by the State of California under SB 375. Plans development will require working with the 15 local jurisdictions, 6 transit operators, Caltrans District 4, the Port of Oakland, MTC and other stakeholders to identify these projects and programs with the goal of meeting regional GHG emission reduction targets and to develop an Expenditure Plan that can be approved by 2/3 of Alameda County voters.

Services required for a consultant contract include project management; analysis of existing relevant documents, policies and procedures; coordination with other on-going studies related to this effort; agency and stakeholder coordination; research and knowledge of best practices, including transportation policies and modeling; development of project and program scoring and screening criteria,

cost estimating guides, and performance measures; assistance in public outreach, including meeting attendance, facilitation and presentation; graphics development; preparation of technical memoranda; polling; and development of draft and final plans.

The successful consultant team will be required to tightly coordinate the update of the Countywide Transportation Plan and development of the Expenditure Plan with other relevant planning efforts and agencies, including, but not limited to, regional efforts on development of the Bay Area Sustainable Communities Strategy, regional transit planning efforts, on-going Countywide Bicycle and Pedestrian Plans updates, and with other consultants and agencies involved in the development of these Plans. This coordination will include work with a steering committee of elected officials, technical advisory working groups, community advisory committees, staff and public.

The consultant team will be responsible for updating the Countywide Transportation Plan, which has previously focused on capital investments (including High Occupancy Vehicle and Toll lanes), funding local streets and roads and transit capital shortfalls, and has incorporated the County Bicycle and Pedestrian Plans. In order to address the requirements of SB 375 and other needs, additional areas of emphasis have been identified including: transit oriented development/priority development areas, parking management, transportation systems management, and goods movement, as well as transit connectivity, maintenance and operations. The consultant team will gather information from MTC, the cities, the County, transit districts and will be required to provide supporting technical documentation for the elements identified in the current Countywide Transportation Plan as well as the proposed new areas of emphasis.

Technical Analysis and Coordination

To most effectively identify the countywide transportation needs, costs and project and program implementation effectiveness, technical analysis and coordination with other studies will be required to evaluate existing conditions, identify needed improvements, develop cost estimates, identify priority projects and programs, and develop best practices and design guidelines for certain transportation investment efforts.

This effort must support and be done in relation to California's climate change legislation and the development of the regional Sustainable Communities Strategy, which requires the region to reduce greenhouse gas emissions, and the Regional Transportation Plan update.

The technical analysis will encompass all transportation modes and must identify existing conditions, needed improvements, costs and policies necessary to implement the improvements, methods for evaluation and development of a high priority list of capital, operating and maintenance needs, as well as performance measures. All high priority projects and programs must be consistent with what will eventually be included in the Regional Transportation Plan.

Identified technical elements necessary for the update of the Countywide Transportation Plan and development of the Expenditure Plan are listed below in alphabetical order. These elements build on the existing Countywide Transportation Plan and expand them.

- Countywide Bicycle and Pedestrian Plan updates: these are currently underway under a separate consultant contract and must be coordinated with this contract
- Goods Movement
- High Occupancy Vehicle and Toll lanes/Integrated Corridor Management/Intelligent Transportation Systems: these are currently addressed in the 2009 Countywide Transportation Plan and 2009 Regional Transportation Plan and must be coordinated with this contract
- Local, County, and Regional Roadway Connectivity, Maintenance and Operations
- Parking Management
- Transit-oriented Development / Priority Development Areas (TOD/PDA), including best practices and design guidelines: this effort may be coordinated with MTC/ABAG's Focus effort and the development of the Sustainable Communities Strategy
- Transit System Connectivity, Maintenance and Operations, including the needs of senior and disabled transportation: this effort may be coordinated with MTC's Regional Transit Sustainability Study
- Transportation System Management / Transportation Demand Management (TSM/TDM): this is currently addressed in the Congestion Management Program and should be coordinated with the CMA's Guaranteed Ride Home Program.

A brief summary of all identified technical elements is provided below:

Countywide Bicycle and Pedestrian Plans

This element is under development and the definition of projects and programs must be coordinated and incorporated into the draft and final plans. This includes coordinating the cost estimating guide and evaluating projects and programs through the same process as all the other technical efforts.

Goods Movement

This element will address goods movement issues related to trucking, rail, air cargo and marine transportation in Alameda County and will also assess top trading partners and commodities, key goods movement corridors (including the impact of the current truck ban on I-580), major freight generators, trade flows and truck parking. This element will highlight countywide goods movement issues and needs as well as recommended policies, programs and projects.

High Occupancy Vehicle and Toll lanes/Integrated Corridor Management/Intelligent Transportation Systems

This element will help ensure a maximum use of the existing roadway system through operational and other improvements such as completing the high occupancy vehicle and toll lane networks, integrated corridor management/intelligent transportation systems and congestion pricing. This element will focus on identifying gaps and establishing priorities for completing the high occupancy vehicle and toll lane networks and integrated corridor management/intelligent transportation systems. This effort will build on the CMA and MTC's existing high occupancy vehicle and toll lane network, freeway and arterial performance and congestion pricing initiatives.

Local, County, and Regional Roadway Connectivity, Maintenance and Operations

This element will evaluate the current local, county and regional roadway system, identify areas where connections are needed or could be improved, such as between I-680 and I-880 and SR 84 between I-580 and I-680. This element will help ensure a maximum use of the existing roadway system through continuing to operate and maintain local streets and roadways.

Parking Management

This element will provide a countywide approach to breaking down barriers to implementing parking management strategies, including parking pricing, that are flexible enough to be applied in each Alameda County jurisdiction. The focus will be on downtowns, neighborhoods and transit station areas in which a major investment has been made to provide regional and local transit. This element will study the existing countywide parking supply, demand and strategies, and will identify opportunities across the county for better parking management to encourage alternative modes of travel. This element will make recommendations for implementing pilot parking programs in the County in order to evaluate the effects of parking management strategies in various settings. A key outcome will be to develop Countywide Parking Management Guidelines and recommendations for ways local jurisdictions can incorporate the Guidelines into their general planning processes.

Transit-Oriented Development/Priority Development Areas

This element will identify transportation improvements that will provide a wider range of transportation options available at the potential and planned Priority Development Areas located in Alameda County. This element will encourage developing TODs/PDAs that create an improved sense of place, quality of life, safety and security, and will act as a catalyst to generate local economic development opportunities, particularly within disadvantaged communities. A key outcome will be to develop a Countywide TOD/PDA Design Guidelines and recommendations for ways local jurisdictions can incorporate the Guidelines into their general planning processes.

Transit System Connectivity, Maintenance and Operations

This element will evaluate the current transit system in Alameda County, identify gaps in the transit service, and propose a seamless and efficient transit system, including all costs. This element must be coordinated with MTC's Transit Sustainability Study and include a countywide transit approach – including bus, train (all types), paratransit, ferry and shuttles – to ensure coordination among the transit providers in the county and to ensure that transit plays a vital role as an alternative transportation mode to automobile trips.

Transportation System Management/Transportation Demand Management (TSM/TDM)

This element will help ensure a maximum use of alternatives other than the single-occupant vehicle, and will recommend TSM/TDM projects and programs from a local, countywide and regional perspective aimed at reducing GHG emissions and congestion. This effort will build upon the CMA's existing Countywide Guaranteed Ride Home Program and other TSM/TDM programs being implemented in the region and in each jurisdiction and make suggestions for new ones such as providing Ecopasses.

Other Technical and Outreach Tasks

To support identification of projects and programs for inclusion in the plans, a set of tools described below is required in the development, evaluation, and recommendation of projects and programs in the plans, and an effective approach in working with stakeholders and the public will be required, including efforts that address multi-lingual and accessibility needs.

Tools required for development of the plans include the following:

- Cost estimating guides
- Evaluation criteria for prioritizing and packaging transportation projects and programs
- Updating and running Alameda County's Transportation Model, including the greenhouse gas emissions reductions tool
- Evaluating and packaging projects and programs
- Developing draft and final plans
- Polling (this will be a separate RFP from the technical work described herein)

Request for Proposals Timeline

The following is the proposed timeline for release of the two RFPs:

- June 24th: ACTIA and ACCMA Board approvals
- June 30th : Release of RFPs
- July 15th: Pre-Bid Meetings

- August 19th: Proposals Due
- Week of August 23rd: Evaluation team reviews proposals
- September 8th: Recommendation of shortlist and authorization to interview teams
- September 23: Board approval of highest ranked teams and authorization to negotiate and enter into agreements

Fiscal Impact

The total two-year estimated cost to develop all the studies, tools and two separate plans, in conjunction with a large outreach effort (including working with three committees: steering committee, technical advisory committee and community advisory committee) and polling is estimated at \$1,940,000.

Development of the plans (including all the technical studies, tools and outreach) will be done under a separate contract from the polling. Further, a separate contract is already under way for updates of the Countywide Bike and Pedestrian Plans, and those funds have already been approved. The total cost will be split between the two agencies with ACTIA paying separately for the polling and the ACCMA paying separately for the transportation model updates (each effort is estimated at \$100,000).

This action would authorize ACTIA funding from reserves and from the following specific ACTIA fund sources:

Program Funds Sources:

- Express Bus Fund: \$100,000 to fund a portion of the Transit System Connectivity, Maintenance and Operations section of the CWTP and Expenditure Plan
- Transit Center Development Fund: \$50,000 to fund a portion of the Transit-Oriented Development/Priority Development Areas section of the CWTP and Expenditure Plan
- Bicycle and Pedestrian Safety Fund: The funding identified for this portion
 of the Countywide Transportation Plan update and Expenditure Plan
 Development was already approved through a separate board action for
 the update of the Countywide Pedestrian and Bicycle Plans. This work is
 underway and is being done by Eisen|Letunic under a contract amount of
 \$260,000. These efforts will be coordinated with the consultant hired
 under this RFP.

Capital Funds Source:

 Emergency Congestion Relief Fund: \$50,000 to fund a portion of the High Occupancy Vehicle and Toll lanes/Integrated Corridor Management/Intelligent Transportation Systems section of the CWTP and Expenditure Plan

ACTIA General Fund Reserve

• The remaining funds required for these services will be from the ACTIA General Fund reserve in the amount of \$770,000

Attachments

03A: Proposed two-year timeline for Plans Development

03B: Proposed Budget

Approvals Necessary

Countywide Transportation Plan and Expenditure Plan Development Comprehensive Cost Estimates

Assumptions

Fund Source

Budgets for

CWTP/Expenditure Plan	runa Source	Assumptions	for ACCMA Budget and ACTIA use of Funds
Planning Studies			
Transit Connectivity, Operations, Maintenance		This is a broadly expanded element in the CWTP to take into account all the transit operating and capital needs in the County. Work will be done specific to Alameda County and in coordination with MTC's Transit Connectivity Study.	Yes
Bike/Ped Plans	ACTIA Bike/Ped Funds and ACCMA Planning	Assumes development of two coordinated plans. Work already underway and funded primarily from ACTIA grant program.	Done
TSM/TDM/Parking Management	ACTIA /ACMMA Planning	This is a new element in the CWTP and is something that will support the SCS and will build off of MTC's efforts in parking management.	Yes
PDA/TOD design guidelines	ACTIA Transit Center Development funds	This is a new element in the CWTP. The Expenditure Plan will likely have a large increase in TOD funding over current amounts to support SCS efforts.	Yes
HOV/HOT/ICM/ITS/Roads	ACTIA Emergency Congestion Relief/ACCMA Planning	This will be an enhanced element in the CWTP and will guide what particular elements could potentially be funded in the Expenditure Plan	Yes
Goods Movement Subtotal	ACTIA /ACMMA Planning \$ 960,000	This is a new element in the CWTP.	Yes
Tool Development			
Evaluation criteria/scoring screening/measures of effectiveness	ACTIA/ACCMA Planning or grants	This is new for the CWTP and will help ensure high priority projects and programs are prioritized according to the vision and goals of the CWTP and Expenditure Plan.	Yes
Model Development	ACCMA Planning funds	This is not normally associated with the overall cost of developing the CWTP, but is included here to show the comprehensive budget needs for the plan development.	Yes
Subtotal	\$ 180,000		
Plans Development CWTP/Expenditure Plans Development	ACTIA/ACCMA Planning or grants	This assumes the development high-priority project and program lists, evaluation, scoring and screening of projects and programs, costs estimates and schedules, development of two distinct plans, including new and expanded information and data in the CWTP, as well as maps, graphics, in both plans.	• <u>[•]•]•]•]•]•]•]•]•]</u> Yes
Subtotal Outreach	\$ 400,000		
Public outreach/meetings	ACTIA/ACCMA Planning or grants	This is a two year process through 2012. ACTIA currently has Media/PR consultant assistance which is anticipated to also assist with this effort.	Yes
Polling	ACTIA	It is assumed that three polls will be conducted as part of this effort: one baseline, one to test the first draft of the expenditure plan, and the third to serve as a Go/No Go Poll.	Yes
Subtotal	\$ 400,000		
Grand Subtotal	\$ 1,940,000	Technical Studies and Analyses, Comprehensive Public Outreach and Engagement, Polling, Development of Draft and Final Countywide Transportation Plan and Expenditure Plan	
Ballot Placement ACTIA C	OSTS ONLY		<u></u>
Assumes 2012	ACTIA	These costs are estimates based upon the \$1 Million cost to place the current	Yes
Assumes 2016	ACTIA	Expenditure Plan on the Ballot. This cost is included as a budget placeholder on ACTIA funds in case the Expenditure Plan is either not placed on the ballot in 2012, or does not pass.	Yes
Subtotal	\$ 2,600,000		
Estimated Grand Total	\$ 4,540,000		

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Commission Meeting Date

26-Jul-12

Item Title	##	Item Description / Staff Recommendation	Motion	2nd	Vote
Approval of Consent Calendar	66 66 68 69 69 69 69 69 69 69 69 69 69 69 69 69	Minutes of June 26, 2012 Summary of the Alameda CTC's Review and Comments on Environmental Documents and General Plan Amendments Prepared by Local Jurisdictions Approval of Issuance of a Request for Proposals (RFP) for Southbound I-680 Express Lane Approval of Amendment No. 3 to the 2012 Level of Service (LOS) Monitoring Study Contract Review of Plan Bay Area Notice of Preparation (NOP) for a Draft Environmental Impact Report (EIR) Approval of Resolutions of Local Support for Approved Lifeline Funding for Community-based Transportation Plan Updates Review of Vehicle Registration Fee (VRF) Transportation Technology Program Review of California Transportation Commission (CTC) June 2012 Meeting Summary	Haggerty	Atkin	18-0
	9	Approval of I-Bond Project Funding Plan Revisions and Amendments to Professional Service Agreements - Recommendation 1 in Staff Report	Harper	Haggerty	18-0
	2	Remaining Recommendations in Staff Report Safe Routes to School Program - Approval of Amendment No. 1 to the Alta Consulting Professional Services Agreement (Agreement #A11-0019) 1-80 Gilman Interchange Project - Approval of Amendment No. 1 to Extend the PB Americas Inc. Professional Services Contract Expiration Date and Revise the Scope 1-580 off-ramp at 106th Project - Approval of Amendment No. 1 to Extend the URS Corporation Professional Services Contract Expiration Date 1-80 Integrated Corridor Mobility Project (ICM) Project - Approval to Execute a Contract for Project No. 2 to Provide Specialty Material and Equipment 1-580 San Leandro Soundwall Landscape Project - Approval to Execute a Contract for the Construction Contract Contract Contract of the Construction Contract Contract to St. Mini Cab Corporation Approval of Amendment No. 1 to the Acumen Contract for Transportation Planning Services Approval of Issuance of a Request for Proposals (RFP) for Project Contract Contract Approval of Appointments for the Community Advisory Committees	Kaplan Haggerty	Chan Atkin	17-1 18-0 19-0

N9

Approval of Issuance of a Request for Proposals for Financial Advisory Services and Authorization to Negotiate and Execute a Contract

	9	60 Approval of Appointments for the Community Advisory Committees			
Approval of Consent	6A	6A Minutes of September 27, 2012	Blalock	Blalock Worthington	22-0 ר
Calendar	eB	6B Legislative Update			
	ပ္တ	6C Review of Congestion Management Plan (CMP): Draft 2012			
		Conformity Requirements			
	9	6D Approval of Final Draft Countywide Bicycle and Pedestrian Plans			

25-Oct-12

6E Review of Safe Routes to Schools Program 2011-2012 Year-End Miley Kaplan Report and Update
6F Approval of Final Draft Alameda CTC Complete Streets Elements Blalock Worthington 6G Approval of State Transportation Improvement Program (STIP) At

22-0

22-0

5G Approval of State Transportation Improvement Program (STIP) At Risk Report

 6H Approval of Federal Surface Transportation/Congestion Mitigation and Air Quality (STP/CMAW) Program At Risk Report
 6I Approval of CMA Exchange Program Quarterly Status Monitoring

6.) Approval of Transportation Fund for Clean Air (TFCA) Program At Risk Report

6K Review of FY 11-12 Alameda CTC Program Status Update on Pass-through Fund and Grant Programs

6L Review of California Transportation Commission (CTC) September 2012 Meeting Summary

6M East Bay Greenway - Authorization to Execute all Necessary
 Agreements for Construction Management of East Bay Greenway
 Segment
 6N Isabel Avenue/Route 84/I-580 Interchange Project (ACTC No. 623

Isabel Avenue/Route 84/I-580 Interchange Project (ACTC No. 623) - Approval of Reduction of 2000 Measure B Allocated Amount by \$1.5 million and of Amendments to Project Specific Funding Agreements A07-0058 and A08-0045 (Amendments No. 1 and 2, respectively) between the Alameda CTC and the City of Livermore to shift the Allocated Measure B Funding Between Phases and to Extend the Termination Dates

60 Dumbarton Corridor Project (ACTC No. 625) - Approval of Time Extension for Project Specific Funding Agreement No. A05-0007 (Amendment No. 5) Between the Alameda CTC and San Mateo County Transportation Authority

6P Eastbound I-580 High Occupancy Toll (HOT) Project (ACTC No. 720.4) - Approval of Time Extension for Professional Service Agreement No. A08-030 (Amendment No. 2) Between the Alameda CTC and Solem and Associates

6Q Oakland Airport Connector Project (ACTC Project No. 603) - Approval of Time Extension for Project Specific Funding Agreement No. A06-0041 (Amendment No. 4) Between the Alameda CTC and the San Francisco Bay Area Rapid Transit District (BART)

6-Dec-12

20-0 (1 abstained, Thorne) 21-0

22-0 22-0 22-0

22-0

20-0 (1 abstained, Thorne) 21-0

6J Approval of Priority Conservation Area (PCA) Process and Schedule

	20-0 (1 abstained, Thorne) 21-0	nti 26-0 . 26-0
		Sabranti Atkin
		Haggerty Javandel
Report of Pavement Condition of Bay Area Jurisdictions 2011 by the Metropolitan Transportation Commission (MTC) 1-680 Northbound Express Lane Project (ACTIA 8B) - Allocation of 2000 Measure B Capital Funding and Approval of Amend the Professional Services Agreement with WMH Corporation for Expanded Scope of Services Telegraph Avenue Corridor Transit Project (APN 607.0) - Approval of Allocation of Measure B Funding for the Plans, Specifications and Estimate (Design) Phase Approval of Authorization for Staff to negotiate and/or coordinate with California Department of Transportation (Caltrans) to negotiate for the sale of the Alameda CTC-owned Property (APN 543-275-12-2) and Update on the Draft Disposal Plan for State-owned Right-of-way that was Purchased for the Former Route 84 Historic Parkway in Fremont and Union City	Approval of the Executive Director's Salary for Fiscal Year for 2012-13 Approval of the Alameda CTC FY 2012-13 First Quarter Investment Report Approval of the Alameda CTC FY 2012-13 First Quarter Financial Report Approval of the ACCMA Draft Audited Basic Financial Statements for the Eight Months Ended February 29, 2012 Approval of the ACTIA Draft Audited Basic Financial Statements for the Eight Months Ended February 29, 2012 Approval of Advisory Committee Appointments	Review of Draft Priority Development Area (PDA) Readiness Classification Review of Draft One Bay Area Grant Program Guidelines
ek 6N 6N	60 69 69 Table 1	88 8B
		Approval of Planning, Policy and Legislation Committee Action Items

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Fiscal Year 2012-2013 Calendar of CWC Meetings and Activities

CWC meets quarterly on the second Monday from 6:30 to 8:30 p.m. at the Alameda CTC offices

July 9, 2012 CWC Meeting

- Public Hearing on CWC Annual Report
- Addressing Public Comments
- Finalizing Annual Report and Publications
- Approval of FY 2012-2013 Annual Calendar
- Financial Update: Final Budget for Fiscal Year 12-13
- CWC Watch List for FY 2012-2013 (send letter to Jurisdictions reminding them of keeping CWC informed on projects/programs)

October 2012

CWC Post-Audit Subcommittee Meeting

November 19, 2012 CWC Meeting

- Audited Financials for Prior Fiscal Year End
- Quarterly Investment Report
- CWC Annual Report Outreach Summary and Publication Costs Update
- Update on Program Compliance Workshop
- Quarterly Alameda CTC Commission Action Items

January 14, 2013 CWC Meeting

- Sponsor Compliance Audits and Reports Forwarded to CWC without Staff Analysis
- Projects and Programs Overview/Update
- Project Sponsor Presentations if requested
- Quarterly Alameda CTC Commission Action Items

February 2013

 Email to CWC members the mid-year budget update the same time it goes to the Finance and Administration Committee (FAC)

March 11, 2013 CWC Meeting

- Summary of Sponsor Audits/Programs Report Card to CWC
- Approval of Draft Annual Report Outline
- Draft Compliance Summary and Audit Report
- Mid Year Budget Update
- Quarterly Investment Report
- Quarterly Alameda CTC Commission Action Items
- Project Sponsor Presentations if requested

April 2013 CWC Annual Report Subcommittee Meeting

Prepare Draft Annual Report

Fiscal Year 2012-2013 Calendar of CWC Meetings and Activities

CWC meets quarterly on the second Monday from 6:30 to 8:30 p.m. at the Alameda CTC offices

June 10, 2013 CWC Meeting

- Finalize Draft Annual Report
- Election of Officers
- Approval of Bylaws
- Final Strategic Plan
- Financial Update: Final Budget Update for Fiscal Year 12-13
- Proposed Budget for the Next Fiscal Year
- Quarterly Investment Report
- Quarterly Alameda CTC Commission Action Items
- Project Sponsor Presentations if requested

July 2013

CWC Pre-Audit Subcommittee Meeting

Alameda County Transportation Commission Citizens Watchdog Committee Roster - Fiscal Year 2012-2013

	Title	Last	First	City	Appointed By	Term Began	Re-apptmt.	Term Expires	Mtgs Missed Since July '12*
-	Mr.	Paxson, Chair	James	Pleasanton	East Bay Economic Development Alliance	Apr-01		N/A	0
2	Ms.	Saunders, Vice-Chair	Harriette	Alameda	Paratransit Advisory and Planning Committee	90-InC		N/A	0
3	Ms.	Belchamber	Pamela	Berkeley	Alameda County Mayors' Conference, D-5	Mar-09	Apr-11	Apr-13	2
4	Ms.	Brady	Petra Olivia	Oakland	Alameda County Mayors' Conference, D-4	Oct-11		Oct-13	2
5	Mr.	Dubinsky	Peter "Mike"	Fremont	Alameda County Supervisor Richard Valle, D-2	Oct-10		Oct-12	0
9	Mr.	Geen	Arthur B.	Oakland	Alameda County Taxpayers Association	Jan-01		N/A	0
7	Mr.	Haussener	James	Castro Valley	Alameda County Supervisor Nate Miley, D-4	Feb-10	Sep-12	Sep-14	0
8	Mr.	Jones	Steve	Dublin	Alameda County Mayors' Conference, D-1	Dec-12		Dec-14	0
6	Ms.	Lew	Jo Ann	Union City	Alameda County Mayors' Conference, D-2	Oct-07	Oct-11	Oct-13	0
10	Dr.	Salwan	Raj	Fremont	Alameda County Supervisor Scott Haggerty, D-1	Sep-12		Sep-14	0
11	Mr.	Zukas	Hale	Berkeley	Alameda County Supervisor Keith Carson, D-5	60-unr	Apr-12	Apr-14	0
Ра Ра		Vacancy			Alameda County Mayors' Conference, D-3				
ge		Vacancy			Alameda Labor Council AFL-CIO				
⁴ 19		Vacancy			East Bay Bicycle Coalition				
5		Vacancy			League of Women Voters				
16		Vacancy			Sierra Club				
17		Vacancy			Supervisor Wilma Chan, D-3				

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