Citizens Watch Dog Committee Role

- Reviews all 2000 Measure B expenditures for the four programmatic areas:
  1. Bicycle and Pedestrian Safety
  2. Local Transportation (Local Streets and Roads)
  3. Mass Transit
  4. Special Transportation for Seniors with Disabilities (Paratransit)
- Reports directly to the public annually
- May request additional information from recipients to determine program compliance
Recipient Obligations: Reporting Requirements

- 20 Measure B Direct Local Distribution Program funds recipients
- Annually required to submit to the Alameda CTC:
  1. Audited Financial Statement
  2. Program Compliance Report

This year’s Compliance Reporting period covers Fiscal Year 2013-14 expenditures

Recipient Obligations: Reporting Requirements

- Measure B Program Compliance Report
  - Describes annual expenditures and benefits derived from funded programs/project
  - Certifies maintained road miles
  - Identifies expenditure plan using fund balances
  - Documents current Bicycle/Pedestrian Master Plan
  - Documents completion of reporting requirements (articles, signage, and website)
Timely Use of Funds and Reserve Policies

• **Timely Use of Funds Policy:** The Master Programs Funding Agreement (MPFA) requires all Measure B funds received to be spent expeditiously.

• **Reserve Fund Policy:** The MPFA allows recipients to reserve funds in special reserve programs for up to four years.

• **Rescission of Funds Policy:** The MPFA requires recipients to return unspent funds and all interest earned thereon to Alameda CTC.

Types of Reserve Funds

1. **Capital Reserve:** Funds designated for Capital Projects that could not be funded by a single year’s worth of Measure B funds.
   - Time Limits
     - 1st Reserve Window FY 12-13 through FY 15-16
     - 2nd Reserve Window FY 13-14 through FY 16-17
     - 3rd Reserve Window FY 14-15 through FY 17-18

2. **Operations Reserve:** May not exceed 50 percent of anticipated annual Measure B revenues.

3. **Undesignated Reserve:** May not exceed 10 percent of anticipated annual Measure B revenues.
### Timely Use of Funds Monitoring Procedure

**Annual Planned Projects** *(unreserved)*
- Examine Planned vs. Actual Expenditures
- Recipients must expend at least 70 percent of annual planned expenditures collectively across the four programs.

**Capital Fund Reserve**
- Funds identified in a Capital Fund Reserve window MUST be expended by the end of the respective four-year window.

**Operations and Undesignated Fund Reserve**
- Any remaining balance may be forwarded to next year’s projects.

### Annual Program Compliance Report Review Process

1. **Review Audited Financial Statements**
   - Checks Measure B funds match actual distributions and reported expenditures

2. **Review Program Compliance Reports**
   - Checks reported Measure B FY 13-14 Revenues, Expenditures, and an implementation plan for FY 14-15 activities
Reviewer's Toolkit

1. Financial Statements/Compliance Reports Online

2. Comment Form
   - May use available template, or other means (email or mail).

3. Compliance Review Process Guidance
   - General Guidance document or reviewers
   - Includes Table 3 legend and highlights of areas of interest

4. Reserve Policies and Monitoring Procedures
   - Describes policy implementation and evaluation process

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Annual Program Compliance Report Review Process (Step 1 of 2)

**STEP 1: Review Narrative Responses**
Annual Program Compliance Report Review Process (Step 2 of 2)

**STEP 2: Review Tables 1 - 3**

- **Table 1:** Summary of Revenues and Expenditures
- **Table 2:** Summary of Expenditures and Accomplishments
- **Table 3:** Summary of Planned Projects and Reserve Funds

---

**Table 1: Revenues and Expenditures**

<table>
<thead>
<tr>
<th>City</th>
<th>FY 2013-14</th>
<th>FY 2014-15</th>
<th>FY 2015-16</th>
<th>FY 2016-17</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>120,000</td>
<td>150,000</td>
<td>180,000</td>
<td>210,000</td>
</tr>
<tr>
<td>Expenditures</td>
<td>90,000</td>
<td>110,000</td>
<td>130,000</td>
<td>150,000</td>
</tr>
</tbody>
</table>

*Additional information: [Insert additional details and notes here]*

---
Table 2: Summary of Expenditures and Accomplishments for FY 2013-14

Example Table 1 and 2 Review of City of Fremont’s Local Streets and Roads Program

TABLE 1: Summary of Revenues and Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenues</td>
<td>3,013,841</td>
</tr>
<tr>
<td>Expenses</td>
<td>2,092,520</td>
</tr>
</tbody>
</table>

TABLE 2: Summary of Expenditures

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total Expenditures</td>
<td>2,092,520</td>
</tr>
<tr>
<td>Net Change in Fund Balance</td>
<td>(98,270)</td>
</tr>
</tbody>
</table>

Audited Financial Statement

Revenue:
- 3,013,841
- Deductions: 0
- Total Revenues: 3,013,841

Expenditure:
- 2,092,520
- Deductions: 0
- Total Expenditures: 2,092,520

Net Change in Fund Balance:
- (98,270)
- Prior Fund Balance: -2,025,090
- Fund Balance - ending: -2,123,360
Tables 3: Planned Projects

<table>
<thead>
<tr>
<th>Project Title</th>
<th>Description</th>
<th>Cost Estimate</th>
<th>Start Date</th>
<th>End Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Project A</td>
<td>Infrastructure upgrade</td>
<td>$10M</td>
<td>01/01/2023</td>
<td>01/01/2024</td>
</tr>
<tr>
<td>Project B</td>
<td>Environmental cleanup</td>
<td>$5M</td>
<td>01/01/2024</td>
<td>01/01/2025</td>
</tr>
<tr>
<td>Project C</td>
<td>Safety improvements</td>
<td>$7M</td>
<td>01/01/2025</td>
<td>01/01/2026</td>
</tr>
</tbody>
</table>

Tables 3: Capital Fund Reserve

<table>
<thead>
<tr>
<th>Reserve Title</th>
<th>Description</th>
<th>Funded Amount</th>
<th>Annual Contributions</th>
</tr>
</thead>
<tbody>
<tr>
<td>Reserve A</td>
<td>Emergency preparedness</td>
<td>$2M</td>
<td>$500,000</td>
</tr>
<tr>
<td>Reserve B</td>
<td>Technology upgrade</td>
<td>$3M</td>
<td>$750,000</td>
</tr>
<tr>
<td>Reserve C</td>
<td>Disaster response</td>
<td>$4M</td>
<td>$1M</td>
</tr>
</tbody>
</table>

[Diagram showing capital fund reserve allocation]
### Tables 3: Capital Fund Reserve Summary

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Data</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Table 3</td>
<td>Capital Fund Reserve Summary</td>
<td>Data</td>
<td>Units</td>
</tr>
</tbody>
</table>

### Tables 3: Operations/Undesignated Reserves

<table>
<thead>
<tr>
<th>Table</th>
<th>Description</th>
<th>Data</th>
<th>Units</th>
</tr>
</thead>
<tbody>
<tr>
<td>Table 3</td>
<td>Operations/Undesignated Reserves</td>
<td>Data</td>
<td>Units</td>
</tr>
</tbody>
</table>
FY 13-14 Report Card Summary

Planned v. Actual Summary

Total unspent percentage above 30% requires a Request for Exemption from Recipient

Unspent percentage indicates changes to Capital Reserve (i.e. moving funds to next year)

Indicates application of Operations & Undesignated Fund Reserves

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CWC Compliance Review Dates

<table>
<thead>
<tr>
<th>Dates</th>
<th>Action</th>
</tr>
</thead>
<tbody>
<tr>
<td>September 10th</td>
<td>Annual Compliance Workshop</td>
</tr>
<tr>
<td>December 29th</td>
<td>Audited Financial Statement Due</td>
</tr>
<tr>
<td>December 31st</td>
<td>Programs Compliance Reports Due</td>
</tr>
<tr>
<td>January 9, 2015</td>
<td>Staff posts Compliance Reports to website</td>
</tr>
<tr>
<td>January 12, 2015 (CWC Meeting)</td>
<td>CWC receives binders with the submitted reports to review</td>
</tr>
<tr>
<td>January 12, 2015 (CWC Meeting)</td>
<td>Staff provides Compliance Review Guidance</td>
</tr>
<tr>
<td>January 30, 2015</td>
<td>Reviewer’s comments due to Alameda CTC</td>
</tr>
<tr>
<td>February 2015</td>
<td>Measure B Recipients receive Compliance Status Letters and Request for Information Letters (as necessary)</td>
</tr>
<tr>
<td>March 9, 2015</td>
<td>CWC receives update on the Compliance Process</td>
</tr>
<tr>
<td>June 8, 2015</td>
<td>CWC and Commission receive Summary Report</td>
</tr>
</tbody>
</table>
Questions?

Submit Comments by Friday, January 30, 2015 to:

John Nguyen
Project Manager
jnguyen@AlamedaCTC.org
(510) 208-7419
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