


CWC
Annual Compliance Report
Review Orientation
For Fiscal Year 2013-14

A Presentation by
Alameda County Transportation Commission Staff
January 2015



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



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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)



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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.



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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.



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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

- http://www.alamedact.org/app_pages/view/4135

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



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

STEP 1: Review Narrative Responses

BICYCLE AND PEDESTRIAN PROGRAM
Compliance Report Summary Fiscal Year 2013-14

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

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

2. Complete the below contact information.

CONTACT INFORMATION	
Bicycle/Pedestrian Program Agency	
Contact Name	
Title	
Phone Number	
E-mail Address	

3. Complete the Fund Worksheets Tables 1 to 3 for the Bicycle and Pedestrian Program. (Attach the sheets below to include completion.)

Table 1: Measure B Reserves and Expenditures
This table reports your agency's Measure B fund activity for the reporting period. It includes information on your agency's total Measure B funds received, total Measure B funds expended, and total Measure B funds available. It also includes information on your agency's total Measure B funds expended for each of the following categories: (a) bicycle and pedestrian safety, (b) bicycle and pedestrian education, (c) bicycle and pedestrian infrastructure, and (d) bicycle and pedestrian advocacy. Complete Table 1's Summary of Planned Projects and Reserve Funds.

Table 2: Summary of Expenditures and Accomplishments
This table reports your agency's Measure B fund activity for the reporting period. It includes information on your agency's total Measure B funds received, total Measure B funds expended, and total Measure B funds available. It also includes information on your agency's total Measure B funds expended for each of the following categories: (a) bicycle and pedestrian safety, (b) bicycle and pedestrian education, (c) bicycle and pedestrian infrastructure, and (d) bicycle and pedestrian advocacy. Complete Table 2's Summary of Planned Projects and Reserve Funds.

Table 3: Summary of Planned Projects and Reserve Funds
This table reports your agency's plan to expend any remaining Measure B funds within the four-year term of the funding agreement through FY 14-15. See FY 13-14.

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4. If your agency is making any direct cost Program Distribution Fund transfers and/or grants then YES, describe why you have this fund balance and identify larger unexpended projects that will use these funds within the next year. (Include this information in your agency's Summary of Planned Projects and Reserve Funds.)

5. Did your agency expend (DEBIT TRANS) the amount of Measure B funds included in FY 13-14? How did your agency use Measure B funds from a previous fiscal year? (Include this information in your agency's Summary of Planned Projects and Reserve Funds.)

6. Describe Reserve Funds. If your agency has Measure B Reserve Funds identified, describe your process to allocate those funds and describe if and when you plan and how to use for using those funds. In addition, if you did not use reserves, will the reserve additional agency approvals, and if so, offer to your approval process. Refer to Reserve Fund Guidelines, and complete Table 3's Summary of Planned Projects and Reserve Funds.

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7. Alameda CTC uses the Attachment Tables for monitor compliance with the Measure Program, Funding Agreement requirement Section 1.4.6. "All projects and programs that are Measure B Bicycle and Pedestrian Safety plan through funds must either generate a report or a project plan to the jurisdiction expiring the year through funding on the expiration date."

8. If your agency expended funds on any projects not approved by your governing board in advance as indicated in Attachment Table 3, "Summary of Planned Projects", list those funds and explain why your agency expended funds without agency approval.

9. Describe the governing board approval for future planned projects and/or programs. List the location, date, time period, and committee approval date. Attachments include a Bicycle and Pedestrian Plan, report of implementation plan, attached project list, etc.

Resolution Type	Date Passed	Resolution Date

10. Verify Bicycle/Pedestrian Master Plan Adoption. For Section 7 of the Measure Program Fund Agreement, the Bicycle/Pedestrian Safety Program implementation Guidelines, Alameda CTC requires that jurisdictions to have current individual or combined Bicycle and Pedestrian Master Plan updated every five years or determine the plan are being adopted by December 31, 2015.

11. Does your agency have a current bicycle and pedestrian Master Plan, and if so, when was it last updated? If not, describe your agency's plan to develop and adopt a Bicycle and Pedestrian Master Plan by the December 31, 2015 deadline.

12. Identify the core elements (BAC) from the Bicycle/Pedestrian Checklist included in your implementation plan: <http://www.alameda.ctc.ca.gov/FILES/2013/06/2013BACBicycle.pdf>

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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

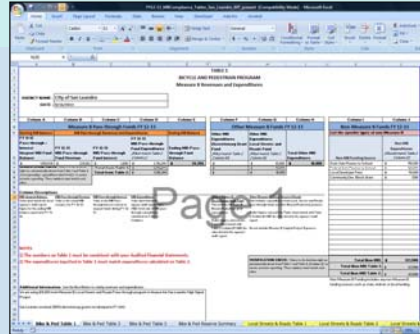


Table 1: Revenues and Expenditures

**TABLE 1
LOCAL STREETS AND ROADS PROGRAM
Measure B Revenues and Expenditures**

AGENCY NAME: City of Fremont
DATE: 01/22/2014

Column A	Column B	Column C	Column D	Column E	Column F	Column G	Column H	Column I	Column J	Column K	
Measure B Direct Local Distribution Program Fund Balance FY 13-14										Non-Measure B Funds FY 13-14	
Beginning					Other MB from State/Local Distribution Program Expenditures and/or Grants					List the specific types of non-Measure B funding identified:	
FY 13-14 Beginning of Year MB Fund Balance	MB Direct Local Distribution Program Revenue	FY 13-14 MB Direct Local Distribution Program Expenditures	FY 13-14 MB Direct Local Distribution Program Expenditures	FY 13-14 End of Year MB Fund Balance	Other MB from State/Local Distribution Program Expenditures and/or Grants	Other MB from State/Local Distribution Program Expenditures and/or Grants	Other MB from State/Local Distribution Program Expenditures and/or Grants	Total Other MB Expenditures	Non-MB Funding Source	Non-MB Expenditures	
\$ 2,302,584	\$ 2,131,114	\$ 4,832	\$ 3,009,216	\$ 1,366,686	\$	\$	\$	\$	Vehicle Registration Fee (VRF)	\$ 8,740,000	
VERIFICATION CHECK: Values to the bottom right are automatically drawn from Tables 1 and 2. Sum of Columns F and Column G to ensure accurate reporting. Table 1's non-Measure B expenditures value must match the sum of Table 2's non-Measure B expenditures.										Federal, State grants, City/Local Funds	\$ 5,551,907
										Total Non-MB	\$ 7,361,907
										Total Non-MB Table 1	\$ 7,361,907
										Total Non-MB Table 2	\$ 7,361,907

Column Descriptions:
MB Direct Local Distribution: Other MB from the agency's authorized financial statements for the reporting MB balance reported in FY 13-14. If there is a variance, explain in the additional information section below.
Program Revenue: Other in the VRF interest earned on unspent funds.
MB Expenditures: Other MB from the agency's authorized financial statements for the reporting MB Direct Local Distribution Program expenditures calculated on Table 2, Column L.
Other MB from State/Local Distribution Program Expenditures and/or Grants: Other MB from the agency's authorized financial statements for the reporting MB Direct Local Distribution Program Expenditures and/or Grants reported in Table 1, Column F in total match with Table 2, Column M. Do not include Measure B Capital Project Expenditures.
Other Street Local Distribution Program Expenditures from State/Local, Measure B, Transit and Regional Funds and/or Grants: This includes expenditures from these programs that are not used (SF funds) to implement a grant funding proposal(s) as listed in the Street Local Program Distribution Funds. Other Programs entered into Table 1, Column F in total match with Table 2, Column M. Do not include Measure B Capital Project Expenditures.

VERIFICATION CHECK: Values to the bottom right are automatically drawn from Tables 1 and 2. Sum of Columns F and Column G to ensure accurate reporting. Table 1's non-Measure B expenditures value must match the sum of Table 2's non-Measure B expenditures.

Additional Information: Use the box below to clarify revenues and expenditures.



Tables 3: Planned Projects

Dashboard Summary - Auto Calculated Reference Tables

BOX 1 Total Measures & Available as of FY 14-15		BOX 2 Total Measures & FY 14-15 Planned on Actual Expenditures		BOX 3 Total Measures & FY 14-15 Available Fund Allocation	
Measures	Available	Measures	Planned	Measures	Available
1	1	1	1	1	1

SECTION 3: Measure & Planned Projects (Government Funds)

Measure No.	Project Name	Phase	Available FY 14-15 (Gov. Fund \$ Mil)				Planned Expenditure FY 14-15	Available FY 14-15 (Gov. Fund \$ Mil)
			Planned	Actual	Available	Remaining		
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Tables 3: Capital Fund Reserve

SECTION 3: Measures & Capital Fund Reserve

Measure No.	Project Name	Phase	BOX 6 CAPITAL FUND RESERVE FY 14-15 PLANNED (ACTUAL EXPENDITURES)				BOX 7 CAPITAL FUND RESERVE FY 14-15 THROUGH FY 17-18				BOX 8 CAPITAL FUND RESERVE FY 18-19 THROUGH FY 21-22								
			Planned	Actual	Available	Remaining	Planned	Actual	Available	Remaining	Planned	Actual	Available	Remaining					
1
2
3
4

BOX 6 Measure Total Fund Available & Available	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Available	...	...	...	...	...	...	...	...
Available	...	...	...	...	...	...	...	...

BOX 7 Measure Total Fund Available & Available	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Available	...	...	...	...	...	...	...	...
Available	...	...	...	...	...	...	...	...

BOX 8 Measure Total Fund Available & Available	FY 18-19	FY 19-20	FY 20-21	FY 21-22
Available	...	...	...	...
Available	...	...	...	...

Tables 3: Capital Fund Reserve Summary

FY 13-16 Capital Fund Reserve Window						Window Expires: June 30, 2016 (End of FY 13/16)	
Original Start Amount \$ 2,919,172						FY 13-16 Window Expenditure Summary	
	FY 13-13	FY 13-14	FY 14-15	FY 15-16	Total	Original Start	\$ 2,919,172
Last Year's Plan	N/A	\$ 530,107	\$ 330,534	\$ -	\$ 860,641	Spent in FY 13/13	\$ (2,078,551)
Adjustment	N/A	\$ (31,123)	\$ 31,123	\$ -	\$ (0)	Spent in FY 13/14	\$ (478,984)
Revised Plan	\$ 2,078,531	\$ 478,984	\$ 361,657	\$ -	\$ 840,641	Spent in FY 14/15	780
						Spent in FY 15/16	780
						Remaining	\$ 361,657

FY 14-17 Capital Fund Reserve Window						Window Expires: June 30, 2017 (End of FY 14/17)	
Original Start Amount \$ 1,934,959						FY 14-17 Window Expenditure Summary	
	FY 13-14	FY 14-15	FY 15-16	FY 16-17	Total	Original Start	\$ 1,934,959
Last Year's Plan	\$ 1,934,959	\$ -	\$ -	\$ -	\$ 1,934,959	Spent in FY 13/14	\$ (1,934,959)
Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -	Spent in FY 14/15	780
Revised Plan	\$ 1,934,959	\$ -	\$ -	\$ -	\$ 1,934,959	Spent in FY 15/16	780
						Spent in FY 16/17	780
						Remaining	\$ -

FY 15-18 Capital Fund Reserve Window						Window Expires: June 30, 2018 (End of FY 15/18)	
Original Start Amount \$ 1,636,584						FY 15-18 Window Expenditure Summary	
	FY 14-15	FY 15-16	FY 16-17	FY 17-18	Total	Original Start	\$ 1,636,584
Identified Plan	\$ 1,636,584	\$ -	\$ -	\$ -	\$ 1,636,584	Spent in FY 14/15	780
						Spent in FY 15/16	780
						Spent in FY 16/17	780
						Spent in FY 17/18	780
						Remaining	\$ 1,636,584

ALL WINDOW SUMMARY											
Reserve Window	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18	FY 18/19	FY 19/20	Original Amount	Expended To Date	Remaining Balance
FY 13-16	\$2,078,531	\$478,984	\$361,657						\$ 2,919,172	\$ (2,078,551)	\$ 361,657
FY 14-17		\$1,934,959	\$0						\$ 1,934,959	\$ (1,934,959)	\$ -
FY 15-18			\$1,636,584						\$ 1,636,584	\$ -	\$ 1,636,584
FY 16-19									TBD	TBD	TBD



Tables 3: Operations/Undesignated Reserves

BOX 8 MEASURE B OPERATION FUND RESERVE FY 13-14 PLANNED VS ACTUAL EXPENDITURES				BOX 9 FY 14-15 MEASURE B OPERATION FUND RESERVE	
Planned vs Revised	Actual Expenditures	Unspent Amount			
FY 13-14	FY 13-14	FY 13-14		FY 14-15	
FY 13-14 Operation Fund Reserve	\$ 1,022,375	\$ 126,011	\$ 496,360	FY 14-15 Operation Fund Reserve	\$ 1,064,634
			100% Unspent	TOTAL FY 14-15 OPERATION FUND RESERVE	\$ 1,064,634

BOX 10 MEASURE B UNDESIGNATED FUND RESERVE FY 13-14 PLANNED VS ACTUAL EXPENDITURES				BOX 11 FY 14-15 MEASURE B UNDESIGNATED FUND RESERVE	
Planned vs Revised	Actual Expenditures	Unspent Amount			
FY 13-14	FY 13-14	FY 13-14		FY 14-15	
FY 13-14 Undesignated Fund Reserve	\$ 204,474	\$ -	\$ 204,474	FY 14-15 Undesignated Fund Reserve	\$ 211,887
			100% Unspent	TOTAL FY 14-15 UNDESIGNATED FUND RESERVE	\$ 211,887



FY 13-14 Report Card Summary

City of Fremont				
FY 13-14 Planned Projects				
Program	Planned Expenditures FY 13-14	Actual Expenditures FY 13-14	Unspent Amount FY 13-14	Unspent Percentage
Bicycle and Pedestrian	\$ -	\$ 90,554	\$ (90,554)	-
Local Streets and Roads (Local Transportation)	\$ 69,262	\$ 595,273	\$ (526,011)	-
Paratransit	\$ 694,052	\$ 843,641	\$ (149,589)	-
Totals	\$ 763,314	\$ 1,529,468	\$ (766,154)	-

FY 13-14 Capital Fund Reserve (FY 13-16 Capital Reserve Window)				
Program	Planned FY 13-14	Actual Expenditures FY 13-14	Unspent Amount FY 13-14	Unspent Percentage
Bicycle and Pedestrian	\$ 992,722	\$ 430,224	\$ 562,498	57%
Local Streets and Roads (Local Transportation)	\$ 510,107	\$ 479,984	\$ 30,123	6%
Paratransit	\$ -	\$ -	\$ -	-
Totals	\$ 1,502,829	\$ 909,208	\$ 593,621	40%

FY 13-14 Capital Fund Reserve (FY 14-17 Capital Reserve Window)				
Program	Planned FY 13-14	Actual Expenditures FY 13-14	Unspent Amount FY 13-14	Unspent Percentage
Bicycle and Pedestrian	\$ 498,635	\$ 117,000	\$ 381,635	77%
Local Streets and Roads (Local Transportation)	\$ 1,934,959	\$ 1,934,959	\$ -	-
Paratransit	\$ -	\$ -	\$ -	-
Totals	\$ 2,433,594	\$ 2,051,960	\$ 381,635	16%

FY 13-14 Operations Fund Reserve				
Program	Planned FY 13-14	Actual Expenditures FY 13-14	Unspent Amount FY 13-14	Unspent Percentage
Bicycle and Pedestrian	\$ 303,780	\$ 90,554	\$ 213,226	70%
Local Streets and Roads (Local Transportation)	\$ 1,027,371	\$ 536,011	\$ 491,360	48%
Paratransit	\$ 389,824	\$ 149,589	\$ 240,235	62%
Totals	\$ 1,715,975	\$ 766,154	\$ 949,821	55%

FY 13-14 Undesignated Fund Reserve				
Program	Planned FY 13-14	Actual Expenditures FY 13-14	Unspent Amount FY 13-14	Unspent Percentage
Bicycle and Pedestrian	\$ 60,756	\$ -	\$ 60,756	100%
Local Streets and Roads (Local Transportation)	\$ 204,474	\$ -	\$ 204,474	100%
Paratransit	\$ 27,865	\$ -	\$ 27,865	100%
Totals	\$ 343,195	\$ -	\$ 343,195	100%

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



CWC Compliance Review Dates

Dates	Action
September 10 th	Annual Compliance Workshop
December 29 th	Audited Financial Statement Due
December 31 st	Programs Compliance Reports Due
January 9, 2015	Staff posts Compliance Reports to website
January 12, 2015 (CWC Meeting)	<ul style="list-style-type: none"> CWC receives binders with the submitted reports to review Staff provides Compliance Review Guidance
January 30, 2015	Reviewer's comments due to Alameda CTC
February 2015	Measure B Recipients receive Compliance Status Letters and Request for Information Letters (as necessary)
March 9, 2015 (CWC Meeting)	CWC receives update on the Compliance Process
June 8, 2015 (CWC Meeting)	CWC and Commission receive Summary Report



Questions?

Submit Comments by Friday, January 30, 2015 to:

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



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