



# Memorandum

5.0

1111 Broadway, Suite 800, Oakland, CA 94607

• PH: (510) 208-7400

• [www.AlamedaCTC.org](http://www.AlamedaCTC.org)

**DATE:** March 3, 2014

**SUBJECT:** Update on the Fiscal Year 2012-13 Measure B Program Compliance Report Review

**RECOMMENDATION:** Review Measure B Recipients' Response to Comments for the Program Compliance Review for Fiscal Year 2012-13

## Summary

Jurisdictions receiving Measure B Direct Local Program Distribution funds are required to submit Annual Audited Financial Statements and Program Compliance Reports at the end of each calendar year. For fiscal year 2012-13 (FY 12-13), the financial statements and compliance reports were due to Alameda CTC at the end of December 2013.

In January 2014, Alameda CTC staff and members of the Citizens Watchdog Committee reviewed and commented on the submittal materials. Alameda CTC staff compiled the comments into a Request for Information (RFI) letter and sent these letters to the jurisdictions in February.

Through the end of February, Alameda CTC received responses, revised compliance reports (with signed signature pages), and other supporting materials from the Measure B recipients to address comments contained in the RFI. Jurisdictions provided responses in letter/email format and revised their compliance reports with additional information.

The revised reports are available here: [http://www.alamedactc.org/app\\_pages/view/4135](http://www.alamedactc.org/app_pages/view/4135)

## Attachments

- A. Measure B Summary of Expenditures and Fund Balances
- B. Jurisdiction's Responses to Request for Information Letters and Alameda CTC's review of the submitted materials

## Staff Contact

[Matt Todd](#), Principal Transportation Engineer

***This page intentionally left blank***

## Measure B Summary of Expenditures and Fund Balances

Fiscal Year 2012-13

Agency/ Jurisdiction:	Column A	Column B	Column C	Column D	Column E
	12-13 Starting MB Balance	12-13 MB Revenue	12-13 MB Interest	12-13 MB Expended	12-13 Ending MB Balance
AC Transit	\$0	\$24,656,883	\$0	\$24,656,883	\$0
BART	\$0	\$1,714,361	\$0	\$1,714,361	\$0
LAVTA	\$0	\$943,706	\$0	\$943,706	\$0
WETA	\$2,502,463	\$897,451	\$1,743	\$218,426	\$3,183,231
ACPWA	\$3,947,320	\$2,927,165	\$16,718	\$6,141,952	\$749,251
ACE	\$2,649,530	\$2,439,225	\$3,228	\$2,613,047	\$2,478,936
City of Alameda	\$3,955,235	\$1,963,870	\$23,558	\$2,934,633	\$3,008,030
City of Albany	\$24,854	\$462,127	\$447	\$58,615	\$428,813
City of Berkeley	\$2,472,156	\$3,248,860	\$2,881	\$4,175,224	\$1,548,673
City of Dublin	\$1,211,812	\$501,428	\$7,984	\$840,550	\$880,674
City of Emeryville	\$419,025	\$291,335	\$1,210	\$558,543	\$153,027
City of Fremont	\$4,800,977	\$3,454,400	\$40,833	\$4,102,207	\$4,194,003
City of Hayward	\$1,904,997	\$3,168,714	\$1,281	\$2,912,685	\$2,162,307
City of Livermore	\$1,711,128	\$1,136,673	-\$6,023	\$962,115	\$1,879,663
City of Newark	\$558,235	\$695,020	\$166	\$1,008,716	\$244,705
City of Oakland	\$10,718,266	\$11,585,004	-\$10,124	\$10,325,085	\$11,968,061
City of Piedmont	\$418,160	\$415,774	\$702	\$278,689	\$555,947
City of Pleasanton	\$2,358,055	\$1,009,922	-\$7,776	\$1,070,300	\$2,289,901
City of San Leandro	\$3,059,396	\$1,770,488	\$6,041	\$1,363,699	\$3,472,226
City of Union City	\$2,277,119	\$1,529,641	\$7,950	\$2,613,437	\$1,201,273
<b>Total</b>	<b>\$44,988,728</b>	<b>\$64,812,047</b>	<b>\$90,819</b>	<b>\$69,492,873</b>	<b>\$40,398,721</b>

Notes:

<sup>1</sup>The table above reflects total Measure B expenditures reported by agencies/jurisdictions.

<sup>2</sup>Revenue and expenditure figures throughout this report may vary due to number rounding.

<sup>3</sup>The Ending MB Balance includes interest on Measure B funds.

***This page intentionally left blank***





**AC TRANSIT**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



Alameda-Contra Costa Transit District

February 14, 2014

John Hemiup  
Senior Transportation Engineer  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94612

Dear Mr. Hemiup:

In response to your letter of February 11, 2014 concerning the AC Transit year end submission, the **PARATRANSIT PROGRAM: \$200,000 Measure B Grant for the IVR project** to AC Transit was booked as capital item and not as operating revenue. Thus, it was not included in the Measure B Schedule of Revenues and Expenses of Audited Financial Statement for Year Ended June 30, 2013.

In the future per your request, we will include Measure B capital funds in our "Independent Auditor's Report on Measure B Compliance".

Sincerely,

A handwritten signature in blue ink, appearing to read 'L. G. Clinton Jr.', is written over the printed name and title.

Lewis G. Clinton Jr.  
Chief Financial Officer

***This Page Intentionally Left Blank.***



**AC Transit  
Measure B FY 12-13  
Compliance Report Review**

**MASS TRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Boxes 1- 11</b>	No Comments.	Not Applicable.	Not Applicable.

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<p>1. The \$200,000 Measure B Grant for the IVR Project is not captured in the Audited Financial Statement. Future statements must include Measure B Direct Local Program Distributions and Grant Funds <i>(noted separately)</i>.</p> <p>No Action is required.</p>	<p>1. Agency provided a letter acknowledging the comment and commits to completing this requirement in the future.</p>	<p>1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<p>2. The \$200,000 Measure B Grant is not captured in the Audited Financial Statement. Future Audited Financial Statements must include Measure B Direct Local Program Distributions and Grant Funds <i>(noted separately)</i>.</p> <p>No Action is required.</p>	<p>2. Agency provided a letter acknowledging the comment and commits to completing this requirement in the future.</p>	<p>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.		
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1 - 11</b>	No Comments.		



# **Altamont Commuter Express (ACE)**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***





SAN JOAQUIN  
REGIONAL  
RAIL COMMISSION

December 20, 2013

*Dedicated to  
passengers*

*Responsive  
to change*

*Committed  
to growth*

Arthur L. Dao, Executive Director  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607

RE: Request for exemption authorization from Timely Use of Funds FY12/13, due to extraordinary circumstances.

Commissioners

Bob Johnson  
City of Lodi

John W. Harris  
City of Manteca

Steve Bestolarides  
San Joaquin County

Brent H. Ives  
City of Tracy

Kathy Miller  
City of Stockton

Omar Ornelas  
City of Lathrop

Executive Director  
Stacey Mortensen

In July 2008, the San Joaquin Regional Rail Commission (SJRRRC) entered into an agreement with the Alameda County Transportation Improvement Authority and the Alameda County Congestion Management Agency (Alameda County Transportation Commission - ACTC) to be the direct recipient of Measure B sales tax revenue pass-through allocations for operations of the Altamont Corridor Express (ACE) service. This agreement required the transfer of the Measure B ACE reserve fund balance into a SJRRRC designated restricted fund for ACE Operations. The amount of this transfer was \$1,691,991.35, providing the initial fund balance to be used for ACE operations as approved annually by the ACTC Board. The current balance is a combination of the initial deposit along with interest earned and subsequent deposits in excess of authorized contribution amounts.

As part of the ACE Cooperative Services Agreement executed in July 2003, between SJRRRC, ACTC and Santa Clara Valley Transportation Authority (SCVTA), an annual Baseline Service Plan is developed by SJRRRC inclusive of ACTC and SCVTA operating contributions for the next fiscal year. After ACTC and SCVTA staff reviews the Baseline Service Plan, the respective Boards take an action on approving the plan and setting their respective local contributions.

The Measure B funds are deposited each month by ACTC, directly to SJRRRC's designated restricted fund, per sections 3.6, 3.8 and 6.3.5 of the Cooperative Services Agreement. SJRRRC may only draw ACTC's contribution from the Measure B funds based on an annually approved CPI increase. If amounts deposited by ACTC during the year exceed authorized amounts to draw, an increase in fund balance occurs.

Currently, the calculation for projected funds added to the fund balance exceeds the amounts allowed for retention in the Operations Fund Reserve (3.A.2) and

December 20, 2013  
Arthur L. Dao, Executive Director  
Alameda County Transportation Commission  
Page 2

Undesignated Fund Reserve (3.A.3). It is the intent of SJRRC, upon ACTC Board approval of the annual Baseline Service Plan to use Measure B reserved funds to augment ACTC's Baseline contribution to the ACE service over the next five fiscal years and fully expend all funds carried forward by the end of FY16/17. The table below illustrates the expenditure plan for the fund reserves:

	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
Measure B service Contribution		\$ 2,145,893	\$ 2,200,000	\$ 2,200,000	\$ 2,200,000
Administrative Fee		\$ 20,000	\$ 20,000	\$ 20,000	\$ 20,000
Measure B from Reserve Balance		\$ 655,055	\$ 700,000	\$ 700,000	\$ 20,306
Total		\$ 2,820,948	\$ 2,920,000	\$ 2,920,000	\$ 2,240,306
Remaining Reserve	\$ 2,075,361	\$ 1,420,306	\$ 720,306	\$ 20,306	\$ -

As per the Cooperative Services Agreement and Baseline Service Plan approved annually by the ACTC Board, SJRRC has been unable to expend any Measure B funds received in excess of the approved budget. This has resulted in a reserve of Measure B funds which is not consistent with use of timely funds as defined and set by ACTC's "Master Programs Funding Agreement" Section 3 (FY15/16). SJRRC/ACE is requesting authorization for an exemption due to extraordinary circumstances.

Please do not hesitate to contact George Fink, Manager of Planning & Programming at (209)944-6235, email [george@acerail.com](mailto:george@acerail.com), or Margaret Merin, at (209)944-6246, email [margaret@acerail.com](mailto:margaret@acerail.com) if you have any questions or comments.

Sincerely,



Stacey Mortensen  
Executive Director

cc: John Nguyen, ACTC  
Matt Todd, ACTC  
Vivek Bhat, ACTC  
Brian Schmidt, SJRRC  
Nila Cordova, SJRRC  
George Fink, SJRRC



## Altamont Commuter Express (ACE) Measure B FY 12-13 Compliance Report Review

### MASS TRANSIT PROGRAM

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comments</b>	<ol style="list-style-type: none"> <li>As in past years ACE continues to maintain an end balance in excess of \$2M. ACE submitted a letter requesting an exemption from the policy on timely use of funds however the letter did not appear to be part of the available on line materials.</li> <li>In the Compliance table ACE indicates that they spend over \$17K in administrative Feeds to Alameda CTC. The write up mentions this is a 55% increase (from prior year?) to the fees due to benefits and indirect cost overhead. How does this expenditure fit as a program/project related to Measure B?</li> </ol>	<ol style="list-style-type: none"> <li>SJRRRC submitted the Request for Exemption Letter with the original December submittal/</li> <li>Per the Cooperative Services Agreement (CSA) dated July 1, 2008, Alameda CTC bills SJRRRC for services directly related to fulfilling its obligations in the CSA, and it authorizes SJRRRC to reimburse Alameda CTC with Measure B funds.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment. The letter was not posted online.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>

	<p>3. For station maintenance fees does ACE pay into some type of combined fund? For example, ACE pays a fee for maintenance at the Fremont Centerville station. However that station is used by other rail entities.</p> <p>4. Reference was made to a letter explaining why the reserve funds were expected to be needed past the allowable time.</p> <ul style="list-style-type: none"> <li>a. What criteria are used to evaluate these requests? Has this request been granted?</li> <li>b. Is there a reason that funds are not being used for operations in the near term and an allowable reserve created in a timeframe that suits the anticipated purpose?</li> <li>c. The report also noted an agreement that appeared to limit the amount of MB funds that ACE could use annually for purposes of operations. In light of the new timely use of funds requirements, should some consideration be given to modifying this agreement?</li> </ul>	<p>3. The maintenance of station charges are for Vasco, Livermore and Pleasanton only, Fremont is removed from the description.</p> <p>4. Please refer to the letter mentioned in item #1.</p>	<p>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>Per the Cooperative Services Agreement (CSA) dated July 1, 2008 between Alameda CTC bills and the San Joaquin Regional Rail Commission (SJRC), the rail agency is has an annual allowable Measure B expense for services and maintenance related activities. ACE anticipates base service operations to increase and an expenditure of Measure B funds by FY 16/17.</p>
--	---	--	--



**BART**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



**BART**  
**Measure B FY 12-13**  
**Compliance Report Review**

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

***This Page Intentionally Left Blank.***





**LAVTA**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



## Livermore Amador Valley Transit Authority Measure B FY 12-13 Compliance Report Review

### MASS TRANSIT PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. The Compliance Report summary pages, Sections 1 and 3 are incomplete.	1. <i>LAVTA expends Measure B funds each year in its entirety on their Transit and Paratransit programs. LAVTA completed the relevant questions, and responded with N/A for those questions that did not apply i.e. reason for ending balance, plan for reserves funds, expenditures greater than funds received.</i>	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	2. Provide a new Index No. for Express bus "other MB" expenditures and "other non-MB" expenditures for a Total cost per Express Bus program (By route if available).	2. Agency revised Table 2 to split out the costs and quantities complete per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.		

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	<p>3. Question 7: Please supply "in kind" cost for Management and Customer Service.</p> <p>4. Question 8a: Confirm no cancelled trips? And what was the Average Ride Time?</p>	<p>3. Agency completed Question #7 per the comment.</p> <p>4. Agency completed Question #8 per the comment.</p>	<p>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments	Not Applicable.	Not Applicable.



**WETA**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***

February 14, 2014

John Hemiup, P.E.  
Senior Transportation Engineer  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607

**RE: Measure B Funds - Time Extension Request**

Dear Mr. Hemiup:

Pursuant to Article 3.A of the Master Program Funding Agreement, please accept this letter as the San Francisco Bay Area Water Emergency Transportation Authority's ("WETA") request for a time extension to spend the remaining Measure B balance for the FY2012/13 Planned Projects.

As part of the FY2011/12 Measure B Compliance Report, WETA staff estimated \$782,481 would be spent in FY2012/13 to support two projects including: 1) *Mid-Life Refurbishment of the Bay Breeze Vessel*, and 2) *Purchase of Inflatable Buoyant Apparatus*. Due to project delays and funding and program changes, the actual amount spent in FY2012/13 was \$218,426 or 28% of the total planned expenditures.

**Mid-Life Refurbishment of the Bay Breeze Vessel**

The development of the initial Request for Proposal (RFP) and scope of work for this project took longer than anticipated, causing an overall project delay. However, vessel refurbishment work has been underway since March 2013 and the vessel is scheduled for return to the Bay Area and final Coast Guard approvals this Spring. All remaining Measure B funds planned for this project, \$676,581, will be spent in FY2013/14.

**Purchase of Inflatable Buoyant Apparatus (IBA)**

Funds were originally planned to be used to support a project to purchase and install IBAs on vessels serving WETA's Alameda and Oakland to San Francisco routes. However, we have developed an alternative means and funding plan to address this vessel safety project. As a result, WETA is requesting that Measure B funds planned for this project be reallocated to support our East Bay Passenger Terminal Improvements project. This project includes a variety of float, pier, gangway and access improvements to be made at the Main Street and Harbor Bay terminals in Alameda and at the Clay Street terminal in Oakland. The terminal improvements project is underway and Measure B funds proposed for the project, \$125,000, could be spent in FY2013/14.

If you have any questions or require additional information, please contact Lynne Yu at (415) 364-3193 or [yu@watertransit.org](mailto:yu@watertransit.org).

Sincerely,



Nina Rannells  
Executive Director

***This Page Intentionally Left Blank.***





## Water Emergency Transportation Authority Measure B FY 12-13 Compliance Report Review

### MASS TRANSIT PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 4 Planned Projects</b>	<p>1. WETA notes a 72% unspent Measure B balance for Planned Projects. Per the Reserve Policies and Monitoring Procedures, WETA is required to submit a formal letter requesting an exemption for the unspent \$564,055 remaining in the Planned Projects section.</p> <p>Please include this letter as a separate component to this Request for Information. The formal letter must include notations on the original amount planned, amount expended, and amount remaining and justification on the unexpended dollars. Also indicate status of expended funds in FY 13/14.</p>	<p>1. Agency provided a Request for Exemption Letter from the Timely Use of Funds.</p>	<p>1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

<b>Box 7 Capital Reserve</b>	<ol style="list-style-type: none"><li>2. Two projects are identified twice on Table 3 of the Compliance Report; Project IDs No. 120007 and 130005 in BOX 5 FY 13/14 Planned Projects and in the Capital Reserve. This is going to create issues in the future as you report the expenses for the projects. Please remove these duplicate projects from the Capital Reserve section.</li><li>3. In Box 6/7 Capital Reserve, the funds identified for these two projects will need to be re-identified to other projects in the Capital Reserve Window.</li><li>4. Project Status References do not correspond with the adjustments in Table 3 Capital Reserve i.e. fund reallocation.</li></ol>	<ol style="list-style-type: none"><li>2. Agency revised Table 3 to address the duplicate projects reported in the Planned Project Section and the Capital Reserve section.</li><li>3. Agency revised Table 3 to re-identify Capital Reserve Funds to the appropriate Capital Reserve Window.</li><li>4. Agency revised Table 3 with corresponding narrative to the adjustments to the Capital Reserve.</li></ol>	<ol style="list-style-type: none"><li>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li><li>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li><li>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li></ol>
------------------------------	--	--	--



**Alameda County (ACPWA)**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



## Alameda County Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	1. Index #2 provide quantity of SF.  2. Index #3 provide quantity of Intersections?	1. Agency completed quantity field.  2. Agency completed quantity field.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.  2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 7 Capital Reserve</b>	3. Index #1, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.  <i>For example, "ACPWA originally planned \$193,500 but expended \$228,554 in FY</i>	3. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

	<p><i>12/13. The additional \$35,054 expended is from a reallocation of the project's FY 13/14 identified budget of \$21,500 and \$13,544 from original planned budget from Index #3. An additional \$15,000 was added to the project for FY 13-14 activities using dollars from the FY 13-14 Available Funds."</i></p> <p>4. Index #2, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p> <p><i>For example, "ACPWA advanced construction to FY 12/13 in the amount of \$309,307. This amount consists of a reallocation of \$115,551 previously identified for this project (in outer years), and an additional \$308,449 reallocated from Index #3 (\$27,544) and Index #4 (\$280,905)."</i></p> <p>5. Index #3, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p> <p><i>For example, "ACPWA originally planned \$986,507 in FY 12/13 but expended \$1,018,102 in FY 12/13. The additional \$31,595 consists of a reallocation of dollars identified in FY 13/14 for the project. The remaining \$41,098 previously identified project budget was reallocated to Index #1 (\$13,554) and Index #2 (\$27,544)."</i></p> <p>6. Index #4, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p>	<p>4. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments.</p> <p>5. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments.</p> <p>6. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget</p>	<p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this</p>
--	--	---	--

	<p><i>For example, "ACPWA originally planned \$280,905 to this project. This project is still under construction, however, Measure B is not funding this project any more. The Measure B dollars identified were reallocated to Index #2 (\$280,905)."</i></p>	adjustments.	comment.
	7. Index #5, a Ped Ramp project is specified but no dollars identified. Clear this index line of any text if this line should be blank.	7. Agency cleared this project line.	7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	8. Index #6, in the Project Status Box, indicate \$100,000 from FY 13-14 Available Funds will finance this project. Project status notes the "Project is Complete"; please provide an more specific status update. Did the project complete as of December 2013, and were actual expenditures consistent with the \$100,000 as identified?	8. Agency provided a more detailed project status.	8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	9. Index #7, in the Project Status Box, indicate \$91,000 from FY 13-14 Available Funds will finance this project.	9. Agency provided a more detailed project status.	9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS		
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b>	No Comments.	Not Applicable.	Not Applicable.

<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	<ol style="list-style-type: none"> <li>Index #1-3, and #6, report unit quantity in Square Feet for pavement rehabilitation type projects.</li> <li>Index #5, Column H complete quantities.</li> </ol>	<ol style="list-style-type: none"> <li>Agency changed units to square feet.</li> <li>Agency updated quantities field.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 7 Capital Reserve</b>	<ol style="list-style-type: none"> <li>Index #1, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget. Also, correct the negative \$2,271 identified in FY 13/14. There cannot be a negative amount in FY 13/14 through FY 15/16 columns.  <i>For example, "ACPWA originally planned \$1,935,000 in FY 12/13 but expended \$2,221,688 in FY 12/13. The additional \$286,688 consists of a reallocation of dollars identified in FY 13/14 for the project (\$215,000), and reallocated funds from previously identified project budgets Index #4 (\$77,688). \$67,000 was added to the project from FY 13-14 Available Funds."</i></li> <li>Index #2, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.  <i>For example, "ACPWA originally planned \$315,000 in FY 12/13 but expended \$487,601 in FY 12/13."</i></li> </ol>	<ol style="list-style-type: none"> <li>Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments. The negative amount was removed and corrected.</li> <li>Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments. The negative amount was removed and corrected.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>



	<p><i>The additional \$172,601 consists of a reallocation of dollars identified in FY 13/14 for the project (\$35,000), and reallocated funds from previously identified project budgets Index #4 (\$77,688). \$67,000 was added to the project from FY 13-14 Available Funds."</i></p> <p>5. Index #3, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p> <p><i>For example, "ACPWA originally planned \$300,000 in FY 12/13 but expended \$487,601 in FY 12/13. The additional \$40,000 consists of a reallocation of dollars identified in FY 13/14 for the project (\$40,000)."</i></p> <p>6. Index #4, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p> <p><i>For example, "ACPWA constructed this project using other funds. The funds identified to this project were reallocated to Index #1 (\$71,688), Index #2 (\$137,601, Index #6( \$289,167), and Index #7 (\$122)."</i></p> <p>7. Index #5, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p> <p><i>For example, "ACPWA advanced \$281,039 in FY 12/13 by reallocating funds identified in FY 13/14 and FY 14/15 for this project. The remaining \$131,883 identified for these years were reallocated to Index #7."</i></p>	<p>5. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments.</p> <p>6. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments.</p> <p>7. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments.</p>	<p>5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
--	---	--	---

	<p>8. Index #6, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p> <p><i>For example, "ACPWA implemented this project using funds originally identified from Index #6 in the amount of \$289,167."</i></p> <p>Project also notes the "Under Construction". Provide an more specific status update. What is the estimated percent complete, and status of December 2013, or other?</p>	<p>8. Agency provided a more detailed project status.</p>	<p>8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
	<p>9. Index #7, the Project Status Box requires additional details explaining changes to the original planned activities and Capital Fund Reserve budget.</p> <p><i>For example, "ACPWA implemented this project using funds originally identified from Index #7 in the amount of \$122 and from Index #5 in the amount of \$137,883."</i></p>	<p>9. Agency adjusted funding to comply with expenditure requirements, and provided narrative description of budget adjustments.</p>	<p>9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
	<p>10. Index #8, in the Project Status Box; indicate \$1,051,830 from FY 13-14 Available Funds will finance this project. Also, this project needs to have an identifier, complete the Local Project ID column; avoid using N/A.</p>	<p>10. Agency provided a more detailed project status and ID number.</p>	<p>10. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
	<p>11. Index #9, in the Project Status Box; indicate \$200,000 from FY 13-14 Available Funds will finance this project.</p>	<p>11. Agency provided a more detailed project status.</p>	<p>11. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Box 9 FY 13/14 Ops Reserve</b>	<p>12. Bridge Operations effort requires an identifier, complete the Local Project ID column; avoid using N/A</p>	<p>12. Agency provided an ID number.</p>	<p>12. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>



# **City of Alameda**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



## City of Alameda Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

### LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	1. Index #10 As per the MPFA Article 3 section 4 confirm charges are directly related to the delivery of the MB program	1. Agency noted that the \$13,933 Measure B funding for Index #10, should have should have been charged to Non-MB Funding. This error was discovered subsequent to closing the books for FY 12-13. It has since been corrected in FY 13-14. The FY 13-14 Financial Statement will show an adjustment for the above.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.



**City of Albany**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



*file*

# ALBANY CALIFORNIA



CITY OF ALBANY  
1000 SAN PABLO AVENUE  
ALBANY, CA 94706  
[www.AlbanyCA.org](http://www.AlbanyCA.org)

March 3, 2014

Mr. Scott Haggerty, Chair  
Alameda County Transportation Commission (ACTC)  
1111 Broadway, Suite 800  
Oakland, California 94607

RE: City of Albany Request For Extension For Expenditure of Fiscal Year 2012-2013 Measure B Balances

Dear Chairman Haggerty:

In accordance with the Timely Use of Funds policy adopted by ACTC, a formal written extension request must be submitted when an agency has carry-over Measure B Funds. In Fiscal Year 2012-2013 the City of Albany had Measure B Fund balances totaling \$430,076. This matter was presented to our City Council on March 3, 2014 and the City formally requests that the Commission grant an extension. (A copy of the City Staff Report is attached for your reference and background information).

In Fiscal Year 2012-2013 the City of Albany hired a new Public Works Director. Although in previous years Measure B Local Streets funds were used in Albany primarily for eligible general street maintenance, plans are now underway to invest Measure B funds along with other local funding sources in a Citywide Pavement Rehabilitation Project. In order to implement this shift in the programming of the funds there were Local Streets and Roads funds in the amount of \$371,660, remaining at June 30, 2013. On February 3, 2014 the City Council awarded an agreement for a contract engineering firm to undertake the design and specification for street rehabilitation that will utilize over \$400,000 in Measure B funds by the end of Fiscal Year 2013-2014. In addition the City has additional planned projects and assigned reserves that were submitted as part of the Measure B compliance report, and will bring the cumulative balance within the ACTC expenditure limits.

We look forward the action by the Commission to approve this change in planned spending. The result will be visible improvements throughout our City. Further, the use of the funds on a larger project should provide economies of scale and a more efficient use of Measure B taxes. If additional information is needed from the City, please contact Ray Chan, Public Works Director.

Sincerely,

Peggy Thomsen  
Mayor

Attachment: City of Albany City Council Staff Report Dated March 3, 2014

Cc: Penelope Leach, City Manager  
Ray Chan, Public Works Director  
Arthur Dao, ACTC Executive Director  
John Hemiup, Senior Transportation Engineer

***This Page Intentionally Left Blank.***



## City of Albany Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	1. In Column F, explain the \$12,722 in expenditures. The Audited Financial Statement indicates \$12,722 in revenues.	1. Agency removed the \$12,722 expenditure from Column F. The \$12,722 is Measure B grant revenue as noted on the additional Information Section of Table 1. In the future, the Financial Statements will separate out Measure B pass-through dollars from other funds.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comment</b>	1. Per Alameda CTC's Reserve Tracking and Monitoring Policy and Procedures, recipients are required to expend 70 percent or greater cumulatively across the planned sections. The City of Albany contains an unexpended balance of 88 percent. Alameda CTC requires Albany to submit a formal letter to request an exemption from the Timely Use of Funds Policy for our Commission's	1. Agency's formal letter to request an extension on the use of Measure B funds will be submitted after the next City Council meeting in early March.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

	<p>consideration.</p> <p>a. The letter must include an explanation for the fund balances, planned uses to expend the funds in FY 13/14, and an expenditure update at the time of writing the letter. Alameda CTC staff will present this letter to the Commission through the Compliance Report Status in June/July.</p>		
<b>Box 5 FY 13-14 Planned</b>	2. In Box 5, complete the Project ID field and Governing Board approval for Index #4.	2. Agency revised Table 3 Box 5 per the request.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 8 Operation Fund</b>	3. In Box 8, only indicate \$5,000 in Expenditures from the Operation Fund Reserve. The remaining \$587 should be reported as a new line item in Box #4. Box #4 will show \$587 in expenditures for the same project.	3. Agency revised Table 3 Box 8 per the request.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comment.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comment.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comment.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	1. There is a fee of \$8,500 for annual Alameda CTC membership fee. Is this eligible?	1. Agency notes these costs are associated with Measure B program administration.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment. This is an

			eligible expenditure under the Master Programs Funding Agreement for the implementation of Measure B funded activities.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comment</b>	<p>2. Per Alameda CTC's Reserve Tracking and Monitoring Policy and Procedures, recipients are required to expend 70 percent or greater cumulatively across the planned sections. The City of Albany contains an unexpended balance of 88 percent. Alameda CTC requires Albany to submit a formal letter to request an exemption from the Timely Use of Funds Policy for our Commission's consideration.</p> <p>a. The letter must include an explanation for the fund balances, planned uses to expend the funds in FY 13/14, and an expenditure update at the time of writing the letter. Alameda CTC staff will present this letter to the Commission through the Compliance Report Status in June/July.</p>	<p>2. Agency's formal letter to request an extension on the use of Measure B funds will be submitted after the next City Council meeting in early March.</p>	<p>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.

<i>and Accomplishments</i>			
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comment</b>	<p>1. Per Alameda CTC's Reserve Tracking and Monitoring Policy and Procedures, recipients are required to expend 70 percent or greater cumulatively across the planned sections. The City of Albany contains an unexpended balance of 88 percent. Alameda CTC requires Albany to submit a formal letter to request an exemption from the Timely Use of Funds Policy for our Commission's consideration.</p> <p>a. The letter must include an explanation for the fund balances, planned uses to expend the funds in FY 13/14, and an expenditure update at the time of writing the letter. Alameda CTC staff will present this letter to the Commission through the Compliance Report Status in June/July.</p>	<p>1. Agency's formal letter to request an extension on the use of Measure B funds will be submitted after the next City Council meeting in early March.</p>	<p>1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Box 5 FY 13-14 Planned</b>	<p>2. For all projects in Box 5, please indicate a Project ID number to facilitate tracking. If none can be provided, please create one i.e. FY 13/14-01, FY 13/14-02, etc.</p> <p>3. Index #4, complete the Project ID field and Governing Board approval for Index #4.</p>	<p>2. Agency revised Table 3 Box 5 per the request.</p> <p>3. Agency revised Table 3 Box 5 per the request.</p>	<p>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Box 9 Operations Reserve</b>	<p>4. For all projects in Box 9, please indicate a Project ID number and complete the governing board approval column.</p>	<p>4. Agency revised Table 3 Box 9 per the request.</p>	<p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>



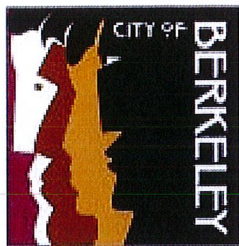
## **City of Berkeley**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***





Public Works Department  
Administration Division

February 26, 2014

John Hemiup, P.E.  
Senior Transportation Engineer  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607-4006

RE: Measure B/VRF Compliance Review Fiscal Year 2012-2013 – Request for  
Information Response

Mr. John Hemiup:

Please find enclosed the City of Berkeley's response to your Measure B/VRF  
Compliance Review Fiscal Year 2012-2013 – Request for Information Response dated  
February 11, 2014. Please find the following documents attached:

1. Response to Request for Information
2. Signed Revision Cover Sheets for Measure B and VRF program compliance  
report
3. Revised Measure B and VRF programs Compliance Tables

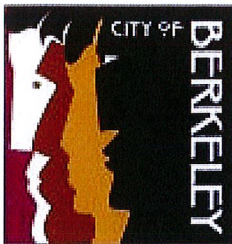
Please feel free to contact me if you have any questions.

Sincerely,

Sydney Oam  
Administrative & Fiscal Services Manager

Cc: Christine Daniel, City Manager  
Andrew Clough, Public Works Director  
Leah Talley, Aging Services Manager

***This Page Intentionally Left Blank.***



Public Works Department  
Administration Division

February 26, 2014

John Hemiup, P.E.  
Senior Transportation Engineer  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607-4006

RE: Measure B/VRF Compliance Review Fiscal Year 2012-2013 – Request for Information Response

Mr. John Hemiup:

Please find enclosed the City of Berkeley's response to your Measure B/VRF Compliance Review Fiscal Year 2012-2013 – Request for Information Response dated February 11, 2014. Please find the following documents attached:

1. Response to Request for Information
2. Signed Revision Cover Sheets for Measure B and VRF program compliance report
3. Revised Measure B and VRF programs Compliance Tables

Please feel free to contact me if you have any questions.

Sincerely,

Sydney Oam  
Administrative & Fiscal Services Manager

Cc: Christine Daniel, City Manager  
Andrew Clough, Public Works Director  
Leah Talley, Aging Services Manager

***This Page Intentionally Left Blank.***

**City of Berkeley: Response To Request for Information For FY 2012-2013  
Compliance Report**

**Measure B Local Transportation (Local Streets and Roads)**

**Table 2:**

**Comment #1:**

Please explain why Berkeley spends approximately 42% of over \$3.5M of Local Streets and Roads Measure B funds on staffing. While staffing is listed expense with this percentage it sounds like the Measure B funds are becoming a General budget item and not necessarily transportation project or program focused.

**Response:**

The City's Gas Taxes allocation from the State has been the primary source of non-personnel funding for the streets, traffic, traffic signal, and streetlight infrastructure maintenance programs, traffic calming and striping contracts, and operations and fiscal services support, and has partially funded the sidewalks and streets capital improvement programs (CIP). Measure B has been primarily used to provide the personnel funding for the maintenance work in those programs (in addition to the capital projects identified in the compliance report). While we feel it is appropriate to fund infrastructure maintenance staff from Measure B, City staff is working to better distribute maintenance and capital projects funding between the funds by shifting some of the personnel from Measure B to the City's State Transportation Tax Fund (gas taxes) and some of the non-personnel funding for maintenance and the CIP from gas taxes to Measure B effective in FY 2015 (the budget is scheduled for Council adoption in June).

**Comment #2:**

Index #6, as per the MPFA Article 3 section 4 confirm charges are directly related to the delivery of the MB program

**Response:**

The \$110,856 listed at Index #6 is other funding, the City's Capital Improvement and State Transportation Tax (gas taxes) funds, for the preliminary planning, design, testing and survey work prior to the project phase of the streets capital improvement program (CIP) that Measure B – Local Streets and Roads funding supplements.

**Comment #3:**

Index #17-20, Column A. These administrative activities appear to support the Local Streets and Roads program. Thus, revise Project Category to be "Local Streets and Road" and not "other".

**Response:**

Index #17-20, Column A of the Measure B Compliance Table Project Category has been revised to "Streets and Roads".



**City of Berkeley: Response To Request for Information For FY 2012-2013  
Compliance Report**

**Table 3: *Planned Projects & Reserves***

**Comment #4:**

As per the MPFA Article 3 section 4 confirm charges are directly related to the delivery of the MB program.

**Response:**

The \$170,090 listed under Planned Projects FY13-14 are for office and field supplies, conferences and training, and facilities maintenance for Admin & Fiscal Services, Engineering, Environmental Compliance, Traffic Maintenance and Street Maintenance staff who support the delivery of the Measure B Local Streets and Roads Program.

**Paratransit Program**

**Table 2:**

**Comment #1:**

Index #4, Column C. Revise Project type to be "scholarship/subsidized fare" and not "Other" for the Wheelchair Voucher Program.

**Response:**

Index #4, Column C of the Measure B Compliance Table Project Type has been revised to "scholarship/subsidized fare".

**Comment #2:**

Index #1, as per the MPFA Article 3 section 4 confirm charges are directly related to the delivery of the MB program.

**Response:**

The \$17,309 listed under Index #1, Column J are all direct charges for staff and office expenses to support management and oversight of the Paratransit program.

**Vehicle Registration Fee Local Road Improvement and Repair  
Program**

**Audited Financial Statement**

**Comment #1:**

Berkeley does not allocate any interest to the VRF funds although there is a significant cash balance. Why?

**Response:**

This has been corrected in FY13-14. Interest for FY12-13 will be allocated in FY13-14 and included in the interest reported in the FY13-14 compliance report.

## City of Berkeley: Response To Request for Information For FY 2012-2013 Compliance Report

### Compliance Report:

#### Comment #2:

Berkeley noted that no construction project expenditures for Local Road Improvement and Repair Program and therefore no article, website or signage coverage. In the future, Berkeley must fulfill the publicity requirements by noting general usages on street maintenance projects usages of VRF funds on the website/articles and create a weblink to Alameda CTC on their webpage.

#### Response:

The City acknowledges the publicity requirement and will advertise general usages of VRF funding on the City's website, at a minimum, and will include a web link to Alameda CTC whenever such expenses occur.

### Table 3 General Comment

#### Comment #3:

Per Alameda CTC's Reserve Tracking and Monitoring Policy and Procedures, recipients are required to expend 70 percent or greater cumulatively across the planned sections. The City of Berkeley contains an unexpended balance of 45 percent. Alameda CTC requires Berkeley to submit a formal letter to request an exemption from the Timely Use of Funds Policy for our Commission's consideration.

a. The letter must include an explanation for the fund balances, planned uses to expend the funds in FY 13/14, and an expenditure update at the time of writing the letter. Alameda CTC staff will present this letter to the Commission through the Compliance Report Status in June/July.

#### Response:

A Request for Exemption from the Timely Use of Funds Policy has been written to the Commission.

### Box 4 FY 12/13 Planned

#### Comment #4:

Index #2, complete reason for positive balance.

#### Response:

The Street Preventative Maintenance program is on-going and the balance of the annual \$100k allocation has been reallocated in FY 13-14. Index #2 has been revised to include this note.

#### Comment #5:

Based on the above Comment #3, Berkeley should allocate the remaining funds to a project identified in Box 5 FY 13/14 Planned and indicate the status of remaining funds as of the time of updating the compliance report.

**City of Berkeley: Response To Request for Information For FY 2012-2013  
Compliance Report**

**Response:**

The FY 12-13 remaining balance of \$45,757 for the on-going Street Preventative Maintenance program was reported in box 7 Index #4 instead and has been reallocated in FY 13-14.

**Box 5 FY 13/14 Planned**

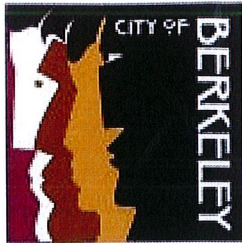
**Comment #6:**

See Comment #4 - Index #2, complete reason for positive balance

**Response:**

The FY 12-13 remaining balance of \$45,757 for the on-going Street Preventative Maintenance program was reported in box 7 Index #4 instead and has been reallocated in FY 13-14.





Public Works Department  
Administrative & Fiscal Services

February 26, 2014

Arthur L. Dao, Executive Director  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607-4006

RE: Request for exemption from the Vehicle Registration Fee (VRF) Timely Use of Funds policy

Mr. Arthur Dao:

Per the Master Programs Funding Agreement (MPFA) between the Alameda County Transportation Commission (Alameda CTC) and the City of Berkeley, Article 3-Timely Use of Funds Policy, the City requests an extension to expend the planned projects balance of FY 12-13 VRF receipts. The \$45,757 programmed balance required additional funding for the planned purchase of a crack sealer machine for street repair. The balance has been reallocated to FY 13-14 to be spent in addition to the annual allocation of VRF supplemental funding for the City's Street Preventative Maintenance program. The crack sealer machine has been purchased and 85% of the adjusted programmed FY 13-14 allocation has been spent to date.

Please feel free to contact me at (510) 981-6306 if you have any questions.

Sincerely,

Sydney Oam  
Administrative & Fiscal Services Manager

***This Page Intentionally Left Blank.***



## City of Berkeley Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-9</b>	No Comments.	Not Applicable.	Not Applicable.

### LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	1. Please explain why Berkeley spends approximately 42% of over \$3.5M of Local Streets and Roads Measure B funds on staffing. While staffing is a listed expense	1. Agency notes that other funds such as gas taxes have been the primary source of non-personnel funding for infrastructure and	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this

	<p>with this percentage it sounds like the Measure B funds are becoming a General budget item and not necessarily transportation project or program focused.</p> <p>2. Index #6, as per the MPFA Article 3 section 4 confirm charges are directly related to the delivery of the MB program</p> <p>3. Index #17-20, Column A. These administrative activities appear to support the Local Streets and Roads program. Thus, revise Project Category to be "Local Streets and Road" and not "other".</p>	<p>maintenance activities. Starting in FY 2015, the City is shifting this practice and appropriating Measure B funds to more infrastructure type projects.</p> <p>2. Agency noted funds were used for preliminary planning, design, testing and survey work prior to the project phase of the Measure B funded activity.</p> <p>3. Agency revised Table 2 per the comment.</p>	<p>comment.</p> <p>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 9 FY 13/14 Ops</b>	<p>4. As per the MPFA Article 3 section 4 confirm charges are directly related to the delivery of the MB program</p>	<p>4. Agency noted Measure B funds were used to support program administration including supplies, staffing, and environmental review activities.</p>	<p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	<ol style="list-style-type: none"> <li>Index #4, Column C. Revise Project type to be "scholarship/subsidized fare" and not "Other" for the Wheelchair Voucher Program.</li> <li>Index #1, as per the MPFA Article 3 section 4 confirm charges are directly related to the delivery of the MB program.</li> </ol>	<ol style="list-style-type: none"> <li>Agency revised Table 2 per the comment.</li> <li>Agency noted Measure B funds are proposed for FY 13/14 finance program administration and management of the paratransit program.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

***This Page Intentionally Left Blank.***



**City of Dublin**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***





## CITY OF DUBLIN

100 Civic Plaza  
Dublin, California 94568  
Phone: (925) 833-6650  
Fax: (925) 833-6651

**City Council**  
(925) 833-6650  
**City Manager**  
(925) 833-6650  
**Community Development**  
(925) 833-6610  
**Economic Development**  
(925) 833-6650  
**Finance/Admin Services**  
(925) 833-6640  
**Fire Prevention**  
(925) 833-6606  
**Human Resources**  
(925) 833-6605  
**Parks & Community Services**  
(925) 556-4500  
**Police**  
(925) 833-6670  
**Public Works/Engineering**  
(925) 833-6630



[www.dublin.ca.gov](http://www.dublin.ca.gov)

February 25, 2014

Alameda County Transportation Commission  
John Hemiup, Senior Transportation Engineer  
John Nguyen  
1111 Broadway Suite 800  
Oakland, CA 94607

RE: Response to Request for Information – FY 2013 Measure B/VRF Compliance Review

Dear Mr. Hemiup / Mr. Nguyen:

This letter serves as the Agency Response to your request dated February 11, 2014, seeking further information and clarification regarding the reporting for Measure B and VRF program, in which Mr. Nguyen permitted an extension to file by Wednesday February 26, 2014.

The signed revision submittal coversheet for Measure B and VRF are attached.

The Audit Financial Statements for Measure B and VRF (previously provided) are attached – please note the following for the VRF program:

1. The revenue in the amount of \$17,596.23 with a label of FY10/11 allocation was included in the FY12/13 financial statement because this amount was not accounted by ACTC as revenues that were allocated to Dublin in FY11/12 or FY10/11. The FY11/12 audit statement includes auditor's recommendation to defer recognition of revenues to ensure audited dollar figures matches exactly to the revenues reported by ACTC.
2. The revenue in the amount of \$723 was a reimbursement from Caltrans for a traffic signals related maintenance and operation expense. This amount will be reclassified and will not be included in FY13/14 and beyond.
3. The receivable as recorded in Dublin's general ledger for VRF is \$46,592.67 (\$21,143.22 received in July for May Allocation and \$19,449.45 received in August for June Allocation). The audit statement understates the receivable and overstates cash and investment in the amount \$24,305.

The Compliance Reports (world) and Tables 1-3 Attachment (Excel) were reviewed by Mr. John Nguyen and are attached.

The Exemption Request for Timely Use of Funds Policy is also attached.

Please contact me at 925-833-6644 or [vivian.gong@dublin.ca.gov](mailto:vivian.gong@dublin.ca.gov) should you have further questions.

Sincerely,

Vivian Gong  
Finance Manager



## CITY OF DUBLIN

100 Civic Plaza  
Dublin, California 94568  
Phone: (925) 833-6650  
Fax: (925) 833-6651

City Council  
(925) 833-6650  
City Manager  
(925) 833-6650  
Community Development  
(925) 833-6610  
Economic Development  
(925) 833-6650  
Finance/Admin Services  
(925) 833-6640  
Fire Prevention  
(925) 833-6606  
Human Resources  
(925) 833-6605  
Parks & Community Services  
(925) 556-4500  
Police  
(925) 833-6670  
Public Works/Engineering  
(925) 833-6630



[www.dublin.ca.gov](http://www.dublin.ca.gov)

February 25, 2014

Alameda County Transportation Commission  
John Hemiup, Senior Transportation Engineer  
John Nguyen  
1111 Broadway Suite 800  
Oakland, CA 94607

RE: Exemption Request for Timely Use of Funds Policy

Mr. Hemiup:

Please accept this letter as City of Dublin's request for an exemption from the Timely Use of Funds Policy for your Commission's consideration.

### Measure B Funds

In FY 2012-2013, the planned expenditures were \$903,389 and the actual expenditures through June 30, 2013, were \$346,513. The unspent amount in FY 2012-2013 is \$556,876. The primary reason for the unspent amount is the construction schedule for the planned Annual Street Overlay project. The overlay project improvements/construction took place in early FY 2013-2014, and therefore, Measure B funds expenditure took place in FY 2013-2014. To date, a total of \$479,046 in actual expenditures have been expended as part of the Annual Street Overlay Program (Project ID# ST5013). The remaining balance of \$77,830 will be utilized as part of the FY 2013-2014 Annual Street Overlay Program (Project ID# ST5014).

### VRF Funds

In FY 2012-2013, the planned expenditures were \$370,000 and the actual expenditures through June 30, 2013, were \$196,965. The unspent amount in planned expenditures was \$173,035, which is above the 30% threshold for unspent funds. The reason for this unspent amount at the close of the FY 2012-2013 is the processing of project invoices after the June 30, 2013. The City was able to expend the planned expenditures at the beginning of FY 2013-2014.

If you have any questions regarding this request, please contact me at (925) 833-6640 or [vivian.gong@dublin.ca.gov](mailto:vivian.gong@dublin.ca.gov).

Thank you for your time and consideration.

Sincerely,

Vivian Gong  
Finance Manager



**City of Dublin  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not applicable.	Not applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. The signature cover sheet is missing from the copy that is posted online.	1. Agency provided the signature page with the original submittal.	1. Dublin provided a signed hardcopy submittal that was not collated with the electronic version posted on the website. The revised submittal will have the signature page included.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	2. In Column G, Other MB Expenditures Local Streets and Roads, insert \$165,836 in expenditures to tie with amounts reported in the Audited Financial Statement, Table 2, and the same amount reported in the LSR Compliance Tables.	2. Agency revised Table 1 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not applicable.	Not applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comment</b>	1. Per Alameda CTC's Reserve Tracking and Monitoring Policy and Procedures, recipients are required to expend 70 percent or greater cumulatively across the planned sections. The City of Dublin contains an unexpended balance of 35 percent. Alameda CTC requires Dublin to submit	1. Agency provided a request for exemption letter.	1. Alameda CTC will include this letter for Commission consideration in June/July.

	<p>a formal letter to request an exemption from the Timely Use of Funds Policy for our Commission's consideration.</p> <p>a. The letter must include an explanation for the fund balances, planned uses to expend the funds in FY 13/14, and an expenditure update at the time of writing the letter. Alameda CTC staff will present this letter to the Commission through the Compliance Report Status in June/July.</p>		
<b>Box 5 FY 13/14 Planned</b>	2. In the Project ID column, provide a Project ID number for the three projects identified in this box.	2. Agency revised Table 3 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 10 FY 12/13 Undesignated Reserve</b>	<p>2. In the FY 12/13 Undesignated Actual Expenditures, indicate \$1,225 in the actual column to account for additional fund usage noted in the FY 12/13 Planned Projects Box 4. In the adjacent comment box, note that \$1,225 of Undesignated Funds were used to support expenditures in FY 12/13 (most notably the Alamo Canal Project).</p> <p>a. This change will create a \$493 undesignated balance versus \$1,718 previously. As a result, the FY 13/14 Available Funds amount has changed (BOX 1 total). See comment below for action request.</p>	3. Agency revised Table 3 per the comment.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 11 FY 13/14 Undesignated Reserve</b>	<p>3. To account for the updated FY 13/14 dollars available in Box 1(see comment 3a) and its allocation in the FY 13/14 Implementation Plan, the FY 13/14 undesignated amount should be \$4,905 (\$6,134-\$1,225) Box 1 and Box 3 FY 13/14 fund allocations will match thereafter.</p> <p>4. Identify potential fund usage in the comment box.</p>	4. Agency revised Table 3 per the comment.	4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not applicable.	Not applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. Question #6, Describe Reserve Funds. Complete this question.	1. Agency completed the question, also refer to the Table 3.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	2. Column H & I, Non-Measure B Funding. Complete this table that summarizes the non-Measure B funds reported on Table 2 in the amount of \$1,914,134. i.e. state funds, grants, local funds, etc.	2. Agency revised Table 1 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	3. Index #3, Column C, complete the Project Type Column for the West Dublin BART Golden Gate Drive Improvements. It appears the type should be Bikeways/Multi-use Paths.	3. Agency revised Table 2 per the comment.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comment</b>	<p>4. Per Alameda CTC's Reserve Tracking and Monitoring Policy and Procedures, recipients are required to expend 70 percent or greater cumulatively across the planned sections. The City of Dublin contains an unexpended balance of 35 percent. Alameda CTC requires Dublin to submit a formal letter to request an exemption from the Timely Use of Funds Policy for our Commission's consideration.</p> <p>a. The letter must include an explanation for the fund balances, planned uses to expend the funds in FY 13/14, and an expenditure update at the time of writing the letter. Alameda CTC staff will present this letter to the Commission through the Compliance Report Status in June/July.</p>	4. Agency provided a request for exemption letter.	4. Alameda CTC will include this letter for Commission consideration in June/July.

<b>Box 4 FY 12/13 Planned</b>	<p>5. Complete the field for the three projects identified in this section to explain why there is a positive or negative balance, and how any negative balances (additional expenses) were financed.</p> <p>6. Total FY 12/13 Expenditures does not match Table 1 or 2. It appears there is an error for Index #3, FY 11-12 Annual Street Overlay. The expenditure figures should be \$102,578 as reported on Table 2. Enter this amount: \$102,578.</p> <p>a. As a result, the FY 13/14 Available Funds amount has changed (BOX 1 total). See comment for Box 9 below for action request.</p>	<p>5. Agency revised Table 3 per the comment.</p> <p>6. Agency revised Table 3 per the comment.</p>	<p>5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Box 6 Capital Reserve Fund</b>	<p>7. Index #1 originally identified a total of \$296,353 in the FY 12/13 Capital Reserve Window. It appears no dollars have been spent, and therefore, Dublin needs to re-identify the \$296,353 within the FY 13/14 through FY 15/16 reserve window (blue lines). This can either be for the same project, or new project(s), but the amount requires identification in the blue lines.</p> <p>a. As a result, the FY 13/14 Available Funds amount has changed (BOX 1 total). See comment for Box 9 below for action request.</p> <p>b. Complete the project status boxes for all projects identified in the Capital Reserve Fund Section, and ensure all projects have a unique Project ID number.</p>	<p>7. Agency revised Table 3 per the comment.</p>	<p>8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Box 9 FY 13/14 Operation Reserve</b>	<p>8. To account for the updated FY 13/14 dollars available in Box 1 (see comment 5 and 6) and its allocation in the FY 13/14 Implementation Plan, an additional \$63,258 needs to be identified in FY 13/14 Planned or Reserve Funds.</p>	<p>8. Agency revised Table 3 per the comment.</p>	<p>8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>



**City of Emeryville**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



## John Nguyen

**From:** Michelle Strawson O'Hara [mstrawsonohara@ci.emeryville.ca.us]  
**Sent:** Thursday, February 13, 2014 3:55 PM  
**To:** John Nguyen  
**Cc:** Debra Auker; Kevin Laven; Michael Roberts  
**Subject:** RE: Emeryville - Measure B/VRF Compliance Info Request - Due Feb. 21st  
**Attachments:** FY12-13\_MBCompliance\_Tables\_Emeryville-revision 021214.xls; FY12-13\_VRFCompliance\_Tables\_Emeryville-2.13.14.xls

Hi John,

I'm attaching the amended reports for Measure B and VRF. Here are our responses to the other general questions:

**Bike/Ped:**

*Comment 1. Recipients are required to publish an article....* The City expects to publish an article in April 2014.  
*Comment 4. Were there any matching funds allocated to the completed planned projects in Table 2?* NO.

**Local Streets:**

*Comment 1. Recipients are required to publish an article....* The City expects to publish an article in April 2014.

**Paratransit:**

*Comment 1. ACTC shows paratransit grant funds of \$83,158 vs. City of Emeryville's \$32,483.*

**Explanation:** The City of Emeryville included invoice #8 for \$24,672 in **FY12** revenue not FY13 (in accordance with GAAP, modified accrual). Also, Invoice #10 for \$26,000 was not received within 60 days of year-end, so it is reported as revenue in FY14 not FY13 (again, per GAAP modified accrual basis). The only reported FY13 revenue was Invoice #9 for \$32,485.47 which was received in July 2013.

City of Emeryville's total:

A08-0033			
Invoice No.	Period covered	Amount	
9	Jun12-Nov12	\$ 32,485.47	FY12-13 Revenue; received July 2013
10	Dec12-Mar13	\$ 26,000.47	FY13-14 Revenue: showing as deferred in financials for FY13 since received after 60 days from 6/30/13 year end
11	Apr13-Jun13	\$ 18,334.40	FY13-14 Revenue: showing as deferred in financial for FY13 since received after 60 days from 6/30/13 year end
	<b>Total</b>	<b>\$ 76,820.34</b>	

ACTC's total:

A08-0033			
Invoice No.	Posted Date	Amount	
8	Jan12-May12	\$ 24,672.27	FY11-12 Revenue; included in FY12 audited financials
9	Jun12-	\$ 32,485.47	FY12-13 Revenue; received July 2013

	Nov12		
10	Dec12- Mar13	\$ 26,000.47	FY13-14 Revenue: showing as deferred in financials for FY13 since received after 60 days from 6/30/13 year end
	Total	\$83,158.21	

As discussed, I will email you the signed coversheet on February 24<sup>th</sup>. If you have any specific questions while I'm out of the office, please follow-up directly with Michael Roberts for Bike/Ped, Local Streets, or VRF questions and Kevin Laven with any Paratransit questions.

Thanks,  
Michelle

---

**From:** John Nguyen [<mailto:JNguyen@alamedactc.org>]  
**Sent:** Tuesday, February 11, 2014 4:50 PM  
**To:** Debra Auker; Michelle Strawson O'Hara; Michael Roberts; Kevin Laven  
**Subject:** Emeryville - Measure B/VRF Compliance Info Request - Due Feb. 21st

Hello Measure B/Vehicle Registration Fee Recipient,

Thank you for submitting your Measure B and/or Vehicle Registration Fee Audited Financial Statements and Compliance Reports on time. Alameda CTC staff and the Citizens' Watchdog Committee (CWC) reviewed the submitted materials. As part of the review process to determine your agency's compliance, we have prepared the attached Request for Information letter.

A hardcopy of this letter was transmitted this week, but in order to facilitate a speedier response, we are sending you the letter electronically to the contacts listed in the Compliance Report. The information requested includes, but is not limited to, additional explanation on the use of funds, clarification on reported expenditures, consistency between quantities reported, and further direction on the reserve tables.

Please submit revisions and responses by **Friday February 21, 2014** (*or earlier if possible*).

Please submit by email to [grants@alamedactc.org](mailto:grants@alamedactc.org) the following Measure B and/or VRF revised documents (*as applicable*):

- 1) Agency Response Letter to this Request for Information.
- 2) A signed revision submittal coversheet signed by the Agency and Finance Managers.
  - a. Coversheet available here: [http://www.alamedactc.org/app\\_pages/view/4136](http://www.alamedactc.org/app_pages/view/4136)
- 3) Audited Financial Statements
- 4) Compliance Reports (*Word*) and Tables 1-3 Attachment (*Excel*)

If you have any questions, please feel free to contact John Hemiup, ([jhemiup@alamedactc.org](mailto:jhemiup@alamedactc.org), 510-207-7414), or me ([jnguyen@alamedactc.org](mailto:jnguyen@alamedactc.org), 510-207-7419).

Thanks,

John Nguyen  
 Alameda County Transportation Commission  
 1111 Broadway, Suite 800  
 Oakland, CA 94607  
 (510) 208-7419  
[www.alamedactc.org](http://www.alamedactc.org)

**City of Emeryville  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. Recipients are required to publish an article to highlight Measure B funded projects. Emeryville reported no article was published in the fiscal year 2012-13, and instead will produce one in the Spring 2014. In the future, articles must be published within the fiscal year.	1. Agency anticipates article to be published in April 2014.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	2. Index #1 and #2, Column B, based on the status description, change the project phase from "other" to Project Completion/Closeout.  3. For all projects, on the index column, provide a Local Project Identification Number. If none is available, create one for compliance reporting purposes i.e. Bike/Ped #1, Bike/Ped #2, etc.  4. Were any matching funds allocated to the completed planned projects in Table 2?	2. Agency revised Table 2 per the comments.  3. Agency revised Table 2 per the comments.  4. Agency stated no matching funds for these projects.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.  3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.  4. Agency provided sufficient explanation in their Response submittal and/or revised their

			Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 4 FY 12/13 Planned</b>	<p>5. Total FY 12/13 expenditures of \$11,840, does not match what's reported in the Audit and Tables 1 &amp; 2 of \$23,622. The Actual expenditures should match to Table 1 and 2 for the projects identified.</p> <p>a. Emeryville identified \$13,800 in FY 12/13 Planned Expenditures. Since there appears to be \$23,622 in expenses, Emeryville will need to identify the additional expenses in the Capital Fund Reserve Section for FY 12/13, and reallocate previously identified Capital Fund Reserves dollars to these "new" projects. (This is to facilitate the tracking and drawdown of Capital Reserve dollars).</p>	5. Agency revised Table 3 to address the comment.	5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 7</b>	<p>6. Complete the Project Status Boxes to indicate changes in funding plans, and reallocation of previously identified dollars to new projects.</p> <p>7. Index #1, 2, &amp; 3 please provide a Project ID # 's for tracking purposes.</p> <p>8. As the result of the above changes, the FY 13/14 Funds Available Amount will have changed. Verify Box 1 and Box 3 Totals match, and adjust your plan as necessary (green value in Capital Reserve section).</p>	<p>6. Agency revised Table 3 to address the comment.</p> <p>7. Agency revised Table 3 to address the comment.</p> <p>8. Agency revised Table 3 to address the comment.</p>	<p>6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. Recipients are required to publish an article to highlight Measure B funded projects. Emeryville reported no article was published in the fiscal year 2012-13, and instead will produce one in the Spring 2014. In the future, articles must be published within the fiscal year.	1. Agency anticipates article to be published in April 2014.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	2. For all projects, on the index column, provide a Local Project Identification Number. If none is available, create one for compliance reporting purposes i.e. LSR, #1, LSR #2, etc.	2. Agency revised Table 2 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 4 FY12/13 Planned</b>	3. Total FY 12/13 expenditures of \$538,375 across the FY 12/13 Planned Actual Expenditures (planned & Capital Reserve) does not match what's reported in the Audit and Tables 1 & 2 of \$519,509. The Actual expenditures should match to Table 1 and 2 for the projects identified.	3. Agency revised Table 3 per the comment.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 5 FY 13/14 Planned</b>	4. Complete the Local Project ID field.	4. Agency revised Table 3 per the comment.	4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 7</b>	5. Complete the Project Status Boxes to indicate changes in funding plans, and reallocation of previously identified dollars to new projects (see Comment #2).	5. Agency revised Table 3 per the comment.	5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

	6. As the result of the above changes, the FY 13/14 Funds Available Amount will have changed. Verify Box 1 and Box 3 Totals match, and adjust your plan as necessary (green value in Capital Reserve section).	6. Agency revised Table 3 per the comment.	6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
--	--	--	--

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. Alameda CTC shows paratransit grant funds of \$83,158.48. The Financial Statement only has \$32,483 of GAP grant funds. Table 1 has \$71,602. Identify the discrepancy.	1. The City of Emeryville included invoice #8 for \$24,672 in FY12 revenue not FY13 (in accordance with GAAP, modified accrual). Also, Invoice #10 for \$26,000 was not received within 60 days of year-end, so it is reported as revenue in FY14 not FY13 (again, per GAAP modified accrual basis). The only reported FY13 revenue was Invoice #9 for \$32,485.47 which was received in July 2013.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	1. For all projects, on the index column, provide a Local Project Identification Number. If none is available, create one for compliance reporting purposes i.e. Paratransit - 1, FY Paratransit 2, etc.	1. Agency revised Table 2 per the comment.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 3 FY 12/13 Planned</b>	2. Index #2 and #4 require a reason for the positive and negative balances.	2. Agency revised Table 3 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

<b>Box 5 FY 13/14 Planned</b>	3. The Governing Board Approval Field indicates “No” for several projects. Please provide an explanation on why/when these projects will be approved in the Project Status fields. If they are a part of an overall Paratransit Program that has been approved, then please the answer field should indicate “Yes”.	3. Agency revised Table 3 per the comment.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 8</b>	4. Emeryville’s FY 11/12 Compliance Report noted a total implementation plan across the Planned and Reserve sections totaling \$31,477 as noted in the Summary Table. However, due to tabulation error in that form’s Planned Project Section (captured only \$23k vs \$25k), Emeryville’s plan was actually \$1,855 short of the \$31,477 goal. Therefore to correct the issue, incorporate \$1,855 in the Operational Reserve, and note that it was previously unidentified in the prior compliance report and is being reentered in this year’s report to correct the issue. a. As the result of the above changes, the FY 13/14 Funds Available Amount will have changed. Verify Box 1 and Box 3 Totals match, and adjust your plan as necessary. This will require an increase in your FY 13/14 Operational Reserve by \$1,855.	4. Agency revised Table 3 per the comment.	4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

***This Page Intentionally Left Blank.***





## **City of Fremont**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***

LEEP

**Tish Saini - Re: FW: City of Fremont Fund 504 grant revenues**

**From:** Tish Saini  
**To:** Patricia Reavey  
**Subject:** Re: FW: City of Fremont Fund 504 grant revenues

Trish,  
 Thanks so much for your help, I was heading home now, and so it's nice to see this being resolved. I'll submit the revisions for the rest of the report tomorrow.

Hope you feel better soon.  
 Tish

>>> Patricia Reavey <preavey@alamedactc.org> 2/19/2013 3:29 PM >>>

John,

I have worked with Tish to go over the differences related to Bike and Ped grants on the City of Freemont's FY11/12 financial statements. She has sent over the attached to explain the variances. As I see it, the total variance is \$26,241.98. \$26,411.65 is due to a FY10/11 reversing accrual and \$169.67 is due to an under accrual for FY11/12 which has been adjusted for in FY12/13. Tish understands that going forward the cut off for submission of invoices to include in the current fiscal year will be 8/15 so that our records will match in the future. I expect Freemont to be off by the \$169 next year due to the correction mentioned above, but will hopefully tie after that. I am comfortable with Tish's explanation for this variance and expect that the explanations for other cities with variances will be a similar situation.

Please let me know if you have any questions or concerns.

Thanks,

Trish

*flowing thru 12/13 reports*

**From:** Tish Saini [mailto:tsaini@fremont.gov]  
**Sent:** Tuesday, February 19, 2013 1:57 PM  
**To:** Patricia Reavey  
**Subject:** City of Fremont Fund 504 grant revenues

Patricia,  
 Thank you for your call, I do feel much better after discussing the issues with you.

I've attached the one page that shows our GL report and our revenues, then I've taken that information and put it into an excel spreadsheet (second attachment) so that I could walk through and explain the differences. Please let me know if this is sufficient...

Thanks,  
 Tish

about:blank

2/19/2013

## City of Fremont Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS
<b>Audited Financial Statement</b>	<p>1. The \$19,908 in investment earnings does not match the interest reported in Table 1, Column C (\$22,077) of the Compliance Report. See comment #3 for action request.</p> <p><b>RESPONSE:</b> Column C actually shows \$20,077 (not \$22,077) on the City's Compliance report, so the difference is only \$169 which is the adjustment from 11/12 for Bike &amp; Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports). The City's auditors recommended to reduce the investment earnings on the financials, otherwise there would have been a slight negative (-\$169) amount under Bike &amp; Ped Grants on the financials. Since the Financial audit report includes Bike &amp; Ped Meas B and the Bike &amp; Ped Grants together in one column, it's causing this issue when you compare the two reports.</p> <p>2. The Total Expenditures does not match the expenditures reported in Table 1, Column D of the Compliance Report. See comment #7 for action request.</p> <p><b>RESPONSE:</b> The difference is \$169 which is the adjustment from 11/12 for Bike &amp; Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports, you can see that adjustment on Table 2 on PWC8704 column O has a negative \$169 listed)</p> <p>3. The Ending Fund balance does not match the fund balance reported in Table, Column E of the Compliance Report. See comment #8 for action request.</p> <p><b>RESPONSE:</b> The difference is \$27,619 of ACTIA Walk Club Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</p>

	<p>4. What are the other receivables in the Bike/Ped funds? If they are a receivable, there should be correlating revenue.</p> <p><b>RESPONSE:</b> The other receivables in the City's financials is the \$27,619 ACTIA Walk Club Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction of revenue on the financials, so that's why you do not see a correlating revenue.</p> <p>5. Alameda CTC notes Bike &amp; Ped &amp; TOD grant funds for Fremont, but they are not showing on the Financial Statement.</p> <p><b>RESPONSE:</b> For the ACTIA Walk Club Grant funds of \$27,619 the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction of revenue on the financials. These funds will be recognized in the 13/14 fiscal year.</p>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<p>6. Column C (\$22,077) does not match the Audited Financial Statement (\$19,908). Please correct.</p> <p><b>RESPONSE:</b> Column C actually shows \$20,077 (not \$22,077) on the City's Compliance report, so the difference is only \$169 which is the adjustment from 11/12 for Bike &amp; Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports). Since the Financial audit report includes Bike &amp; Ped Meas B and the Bike &amp; Ped Grants it's causing this issue when you compare the two reports.</p> <p>7. Column D does not match the Audited Financial Statement. Please correct.</p> <p><b>RESPONSE:</b> The difference is \$169 which is the adjustment from 11/12 for Bike &amp; Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports, you can see that adjustment on Table 2 on PWC8704 column O has a negative \$169 listed)</p>

	<p>8. Column E does not match the Audited Financial Statement. Please correct (auto calculated).</p> <p><b>RESPONSE:</b> The difference is \$27,619 of ACTIA Walk Club Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (<i>since the funds were not received within 90 days after the ending of the fiscal year</i>), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</p>
<p><b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i></p>	<p>9. Table 2 Expenditure table should match your Audited Financial Statement and Table 1. Please correct or explain.</p> <p><b>RESPONSE:</b> The difference is \$169 which is the adjustment from 11/12 for Bike &amp; Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports, you can see that adjustment on Table 2 on PWC8704 column O has a negative \$169 listed)</p> <p>10. Index #8, Column B Project Phase appears to be Construction and not other based on the description and quantities delivered. Please correct.</p> <p><b>RESPONSE:</b> Change made and highlighted in yellow on revised Table 2</p> <p>11. Enter quantities (column H) and units (column I) per the drop-down menu that correlates to infrastructure. See Index #10 and #12.</p> <p><b>RESPONSE:</b> Changes made and highlighted in yellow on revised Table 2</p>
<b>Table 3: Planned Projects &amp; Reserves</b>	
<b>General Comment</b>	<p>12. Based on the corrections on total Expenditures and the Audit, Table 3 may require revisions to report the FY12/13 actual expenditures that tie into the Audited Financial Statement and Table 1 and 2.</p> <p><b>RESPONSE:</b> Please see our explanations above regarding the adjustments for the prior year \$169 amount and the deferred revenue of \$27,619 which is causing the difference between the financials and the compliance report. No adjustments are necessary on Table 3.</p>
<b>Box 9 FY 13/14 Operation</b>	<p>13. Complete Governing Approval Field. If the approval is pending, indicate this on the project status area.</p> <p><b>RESPONSE:</b> Responded YES to all and highlighted in yellow on revised Table 3</p>

--	--

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS
<b>Audited Financial Statement</b>	No Comments.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.
<b>Table 3: Planned Projects &amp; Reserves</b>	
<b>Box 1-11</b>	No Comments.

**PARATRANSIT PROGRAM**

FORM	COMMENTS
<b>Audited Financial Statement</b>	<p>1. The Audited Financial Statement indicates \$866,139 in total expenditures, whereas the Compliance Report indicates \$644,095. Why do these values not match?</p> <p><b>RESPONSE:</b> The \$866,139 listed on the financials includes \$89,616 of grant expenditures and \$132,428 of Other Measure B expenditures and Non-Measure B funding (New Freedom). Please see Table 2 Column S for total listed of \$866,139 which matches with the total listed in the financials. In the future, the Measure B financials will have a separate column for the Grant funds.</p> <p>2. Grant funds have been included in the paratransit fund column on the Financial Statement. Grant funds should be identified in their own column, and separate from pass-through funds.</p> <p><b>RESPONSE:</b> In the future, the City's Measure B financials will have a separate column for the Grant funds.</p> <p>3. The identified grant amount does not match Alameda CTC records. Please provide a summary of the grants being included to compare with our records.</p> <p><b>RESPONSE:</b> The identified grant amount on the City's financials is \$89,616 (ACTA A08-0034). We cannot confirm the amount that Alameda CTC is using to compare to the City's records. If Alameda CTC shows an amount of \$222,044, then the difference is \$132,428 Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (<i>since the funds were not received within 90 days after the ending of the fiscal year</i>), which then causes the reduction in the Grant revenues on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</p>

<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<p>4. Compliance Fund Balances do not match with the Audited Financial Statement. Please correct/explain the discrepancy.</p> <p><b>RESPONSE:</b> The difference is \$132,428 Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</p> <p>5. Table 1 paratransit expenditures do not match FS nor does ending fund balance. Gap Grant does not match FS.</p> <p><b>RESPONSE:</b> The difference is \$132,428 Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</p> <p>The GAP grant revenue of \$89,616 listed on the financials is the only invoice that was paid within 90 days of the ending of the fiscal year. Therefore, this is the only revenue recognized on the financials; the remaining amount was deferred revenue on the financials.</p>
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.
<b>Table 3: Planned Projects &amp; Reserves</b>	
<b>Box 1-11</b>	<p>6. Depending on changes above, Table 3 may need to be revised to tie into the Audited Financial Statement balance.</p> <p><b>RESPONSE:</b> Please see our explanations above regarding the adjustments for the deferred revenue of \$132,428 which is causing the difference between the financials and the compliance report. No adjustments are necessary on Table 3.</p>



**City of Fremont  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURSIDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. The \$19,908 in investment earnings does not match the interest reported in Table 1, Column C (\$22,077) of the Compliance Report. See comment #3 for action request.	1. Column C actually shows \$20,077 (not \$22,077) on the City's Compliance report, so the difference is only \$169 which is the adjustment from 11/12 for Bike & Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports). The City's auditors recommended to reduce the investment earnings on the financials, otherwise there would have been a slight negative (-\$169) amount under Bike & Ped Grants on the financials. Since the Financial audit report includes Bike & Ped Meas B and the Bike & Ped Grants together in one column, it's causing this issue when you compare the two reports.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	2. The Total Expenditures does not match the expenditures reported in Table 1, Column D of the Compliance Report. See comment #7 for action request.	2. The difference is \$169 which is the adjustment from 11/12 for Bike & Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports, you can see that adjustment on Table 2 on PWC8704 column O has a negative \$169 listed)	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	3. The Ending Fund balance does not match the fund balance reported in Table, Column E of the Compliance Report. See	3. The difference is \$27,619 of ACTIA Walk Club Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance	3. Agency provided sufficient explanation in their Response submittal and/or revised their

	comment #8 for action request.	report so that's why there's a difference.	Compliance Forms to address this comment.
	4. What are the other receivables in the Bike/Ped funds? If they are a receivable, there should be correlating revenue.	4. The other receivables in the City's financials is the \$27,619 ACTIA Walk Club Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction of revenue on the financials, so that's why you do not see a correlating revenue.	4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	5. Alameda CTC notes Bike & Ped & TOD grant funds for Fremont, but they are not showing on the Financial Statement.	5. For the ACTIA Walk Club Grant funds of \$27,619 the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction of revenue on the financials. These funds will be recognized in the 13/14 fiscal year.	5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Compliance Report:</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	6. Column C (\$22,077) does not match the Audited Financial Statement (\$19,908). Please correct.	6. Column C actually shows \$20,077 (not \$22,077) on the City's Compliance report, so the difference is only \$169 which is the adjustment from 11/12 for Bike & Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports). Since the Financial audit report includes Bike & Ped Meas B and the Bike & Ped Grants it's causing this issue when you compare the two reports.	6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	7. Column D does not match the Audited Financial Statement. Please correct.	7. The difference is \$169 which is the adjustment from 11/12 for Bike & Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports, you can see that adjustment on Table 2 on PWC8704 column O has a negative \$169 listed)	7. Agency provided sufficient explanation.

	8. Column E does not match the Audited Financial Statement. Please correct (auto calculated).	8. The difference is \$27,619 of ACTIA Walk Club Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet ( <i>since the funds were not received within 90 days after the ending of the fiscal year</i> ), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.	8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	<p>9. Table 2 Expenditure table should match your Audited Financial Statement and Table 1. Please correct or explain.</p> <p>10. Index #8, Column B Project Phase appears to be Construction and not other based on the description and quantities delivered. Please correct.</p> <p>11. Enter quantities (column H) and units (column I) per the drop-down menu that correlates to infrastructure. See Index #10 and #12.</p>	<p>9. The difference is \$169 which is the adjustment from 11/12 for Bike &amp; Ped Grant funds that the City is flowing thru the financials in 12/13 (see email sent to Patricia Reavey in which she was aware that the adjustment would need to appear in the 12/13 financial reports, you can see that adjustment on Table 2 on PWC8704 column O has a negative \$169 listed).</p> <p>10. Agency revised Table 2 per the comment.</p> <p>11. Agency revised Table 2 per the comment.</p>	<p>9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>10. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>11. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comment</b>	12. Based on the corrections on total Expenditures and the Audit, Table 3 may require revisions to report the FY12/13 actual expenditures that tie into the Audited Financial Statement and Table 1 and 2.	12. Please see our explanations above regarding the adjustments for the prior year \$169 amount and the deferred revenue of \$27,619 which is causing the difference between the financials and the compliance report. No adjustments are necessary on Table 3.	12. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 9 FY 13/14 Operation</b>	12. Complete Governing Approval Field. If the approval is pending, indicate this on the project status area.	13. Agency revised Table 3 per the comment.	13. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

<b>FORM</b>	<b>COMMENTS</b>	<b>JURISDICTION'S RESPONSE</b>	<b>RESPONSE DETERMINATION</b>
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>The Audited Financial Statement indicates \$866,139 in total expenditures, whereas the Compliance Report indicates \$644,095. Why do these values not match?</li> <li>Grant funds have been included in the paratransit fund column on the Financial Statement. Grant funds should be identified in their own column, and separate from pass-through funds.</li> <li>The identified grant amount does not match Alameda CTC records. Please provide a summary of the grants being included to compare with our records.</li> </ol>	<ol style="list-style-type: none"> <li>The \$866,139 listed on the financials includes \$89,616 of grant expenditures and \$132,428 of Other Measure B expenditures and Non-Measure B funding (New Freedom). Please see Table 2 Column S for total listed of \$866,139 which matches with the total listed in the financials. In the future, the Measure B financials will have a separate column for the Grant funds.</li> <li>In the future, the City's Measure B financials will have a separate column for the Grant funds.</li> <li>The identified grant amount on the City's financials is \$89,616 (ACTA A08-0034). We cannot confirm the amount that Alameda CTC is using to compare to the City's records. If Alameda CTC shows an amount of \$222,044, then the difference is \$132,428 Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (<i>since the funds were not received within 90 days after the ending of the fiscal year</i>), which then causes the reduction in the Grant revenues on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<ol style="list-style-type: none"> <li>Compliance Fund Balances do not match with the Audited Financial</li> </ol>	<ol style="list-style-type: none"> <li>The difference is \$132,428 Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (<i>since the funds were not received within 90 days</i></li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their</li> </ol>

	<p>Statement. Please correct/explain the discrepancy.</p> <p>5. Table 1 paratransit expenditures do not match FS nor does ending fund balance. Gap Grant does not match FS.</p>	<p>after the ending of the fiscal year), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</p> <p>5. The difference is \$132,428 Grant funds which the City's auditor's requested for the City to show as a Deferred Revenue on the Balance Sheet (since the funds were not received within 90 days after the ending of the fiscal year), which then causes the reduction in the fund balance on the financials. There isn't a way to show this deferral on the Compliance report so that's why there's a difference.</p> <p>The GAP grant revenue of \$89,616 listed on the financials is the only invoice that was paid within 90 days of the ending of the fiscal year. Therefore, this is the only revenue recognized on the financials; the remaining amount was deferred revenue on the financials.</p>	<p>Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	<p>6. Depending on changes above, Table 3 may need to be revised to tie into the Audited Financial Statement balance.</p>	<p>6. Please see our explanations above regarding the adjustments for the deferred revenue of \$132,428 which is causing the difference between the financials and the compliance report. No adjustments are necessary on Table 3.</p>	<p>6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>



## **City of Hayward**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***





February 21, 2014

John Hemiup, P.E.  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607

**Subject: Responses to a Request for Additional Information Pertaining to the FY 2013 Measure B/VRF Compliance Reports & Audits for the City of Hayward**

Dear John,

Per Alameda County Transportation Commission's letter to the City of Hayward dated 2/11/14, which noted items related to the City of Hayward's Measure B/VRF Compliance Reports and audits for Fiscal Year 2013 that needed further explanation, I have supplied responses below to the issues that were raised in the attachment:

**Request for Information: Bicycle and Pedestrian Funds**

**Audited Financial Statement:**

- 1) Comment: The Financial Statement contains \$8,290 in other revenues. Per the Compliance Table 1, it appears the \$8,290 is non-Measure B related and should not be included in the Financial Statement. Please confirm and note an adjustment will be made on the next Audit Financial Statement.

Answer: The amount in question consists of revenues that are specific to projects in this fund (i.e. the purchase of plans and specifications and the call of deferred street improvement agreements with certain homeowners in the project area). Thus, the revenue, although not part of the monthly pass-through Measure B payments, directly pertains to Measure B-related projects and is therefore included in the fund balance.

## **Request for Information: Local Streets and Roads Funds**

### **Audited Financial Statement:**

- 1) Comment: The Financial Statement contains \$360 in other revenues. Per the Compliance Table 1, it appears the \$360 is non-Measure B related and should not be included in the Financial Statement. Please confirm and note an adjustment will be made on the next Audit Financial Statement.

Answer: The amount in question consists of revenues that are specific to projects in this fund (i.e. the purchase of plans and specifications). Thus, the revenue, although not part of the monthly pass-through Measure B payments, directly pertains to Measure B-related projects and is therefore included in the fund balance.

- 2) Comment: Explain the negative interest of \$65.

Answer: Interest is applied to the fund on a quarterly basis. In some cases, major expenditures may be paid to the contractor for a certain project that will cause the fund balances to be negative at the time in the quarter when the interest for the fund is calculated and disbursed. By the end of the year, the monthly Measure B disbursements “catch up” with expenditures and allow for a return to a positive fund balance. However, in this case, the interest earned by the end of the year was not enough to offset the temporary, negative amounts that were incurred during some of the quarters in FY 2013.

## **Request for Information: Paratransit Funds**

### **Audited Financial Statement:**

- 1) Comment: What is the \$3,138 transfer? If it’s a Measure B expenditure, it should be included as a Measure B expense.

Answer: The transfer of \$3,138 covers the program’s share of general liability insurance expense for Fiscal Year 2013. Since the amount is reflected as a reduction from fund balance and, therefore, an increase to expenditures, the audit does reflect the amount as an expense. Please note that the transfer in question was reflected in a similar fashion as part of the FY 2012 audit.

### **Table 1 (Revenues and Expenditures):**

- 2) Comment: The Compliance Report expenditures in Column D do not match the Expenditures in the Financial Statement due to the transfer amount of \$3,138.

Answer: The sum total of expenditures in the audit (\$550,851 in expenditures and the transfer to the City of \$3,138 as described in Comment 1 above) do add to the total of \$553,989 as noted in Column D of Table 1.

- 3) Comment: Column O (non-MB funds) indicates fare revenue. Fare revenue can also be noted in the Additional Information Section.

Answer: Fare revenue totaling \$11,415 has been added to Table 1 and also noted in the Additional Information Section (Paratransit portion) of the Compliance Report. Please note that Table 1 no longer allows for the option to record fares as “revenue”; therefore, it has been listed as an “expenditure” along with a clarifying note.

**Table 2 (Summary of Expenditures and Accomplishments):**

- 4) Comment: Table 2 – enter quantities (Column H) and units of measure (column I) per the drop-down menu that correlates to service (avoid using “other”)

Answer: Corrected on the attached, revised version of Table 2 for Paratransit.

- 5) Comment: Index #7 & Index #5, the City noted expended dollars on the taxi program but Alameda CTC withheld the funds prior to disbursement to the City (thus not revenue) & expended funds on the service (St. Mini) and voucher publication, thus please verify what the \$64,971 was expended on?

Answer: The \$64,971 was not a direct expenditure on the City's part, but a direct disbursement for taxi services (St. Mini Cab) and voucher publications by ACTC. As noted in Table 2, the contracted services were attributed to and being paid as agreed with Measure B funds.

**Request for Information: Vehicle Registration Fee Funds**

**Audited Financial Statement:**

- 1) Comment: The Financial Statement includes other non-VRF revenue of \$200. Table 1 does not match the FS because of this other non VRF revenue. What is the \$200? If it's non-VRF revenue, then it should not be in your financial statement and fund balance.

Answer: The nature of the form (Table 1) did not allow for a totaling of a final fund balance. In other words, revenues from Column I could not be added to Column E (Ending Fund Balance). In this case, the revenues noted in Column K (\$200 for the sale of project plans and specifications) were to be added to Column E (\$489,787) to arrive at the grand total of \$489,987 (as noted on the financial statement). As previously noted in the Measure B section of this response letter,

the revenue amount of \$200, although not part of the pass-through VRF payments, directly pertains to VRF-related projects and is therefore included in the fund balance for this reason.

Table 1 (Revenues and Expenditures):

- 2) Comment: Column A: In FY 11-12, the Financial Statement included \$126 in other revenue as well, and it appears that it was not VRF revenue. Thus, this amount should have been removed from the VRF revenue balance. Thus, in FY 11-12's Report the VRF only ending balance then was \$731,460. Therefore Column A should be this number.

Answer: Please refer to the answer to comment #1 under the VRF – Financial Audit section for a discussion of this issue; the same issue occurred in FY 2012.

- 3) Comment: Conform that your true VRF ending balance (VRF revenue/expenses only) is in the amount of \$489,661, after excluding the \$126 and \$200 in other revenue from the VRF revenue balance. A restatement of the fund balance may be required in the next audit to correct these discrepancies.

Answer: Please refer to the answer to comment #1 under the VRF – Financial Audit section for a discussion of this issue.

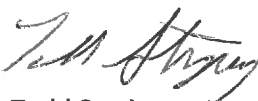
Table 3 (Planned Projects & Reserves)

- 4) Comment: BOX 1: Cells D19 (VRF balance) and D27 (Remaining roll-over balance) do not match due to the \$126 added to the starting balance from prior years (see comments #2 and #3). Based on the adjustments above, they should both reflect \$489,661 after the corrections are made.

Answer: Please refer to the answer to comment #1 under the VRF – Audited Financial Statement section for a discussion of this issue.

If you have any questions or need additional information, please contact me at (510) 583-4733.

Sincerely,



Todd Strojny  
Administrative Analyst II  
Public Works – Engineering and Transportation Department

**Attachments:** Signed submittal coversheet (for revision to Paratransit portion of Measure B report)  
Revised Measure B Compliance Report (Paratransit portion)  
Revised Tables 1 & 2 (Paratransit portion)

***This Page Intentionally Left Blank.***

**City of Hayward  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. The Financial Statement contains \$8,290 in other revenues. Per the Compliance Table 1, it appears the \$8,290 is non-Measure B related and should not be included in the Financial Statement. Please confirm and note an adjustment will be made on the next Audit Financial Statement. a. As a result, the true Measure B fund balance is \$339,249 as indicated on the Compliance Report.	1. Agency notes that the \$8,290 is other revenue, and while on the financial statement, it is separated out on the Compliance Table.	1. Alameda CTC informed the agency to separate non-Measure B revenues on future financial statements.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>The Financial Statement contains \$360 in other revenues. Per the Compliance Table 1, it appears the \$360 is non-Measure B related and should not be included in the Financial Statement. Please confirm and note an adjustment will be made on the next Audit Financial Statement. <ol style="list-style-type: none"> <li>As a result, the true Measure B fund balance is \$859,377 as indicated on the Compliance Report.</li> </ol> </li> <li>Explain the negative interest of \$65.</li> </ol>	<ol style="list-style-type: none"> <li>Agency notes that the \$360 is other revenue, and while on the financial statement, it is separated out on the Compliance Table.</li> <li>Agencies note that interest is applied to the fund on a quarterly basis. In some cases, major expenditures may be paid to the contractor for a certain project that will cause the fund balance to be negative at the time in the quarter when the interest for the fund is calculated and disbursed.</li> </ol>	<ol style="list-style-type: none"> <li>Alameda CTC informed the agency to separate non-Measure B revenues on future financial statements.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.



**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. What is the \$3,138 transfer? If it's a Measure B Expenditure, it should be included as a Measure B expense.	1. Agency notes the expenditure is related to Measure B expenditures for insurance and included as an expense.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Compliance Report: Narrative Questions</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	2. The Compliance Report expenditures in Column D does not match the Expenditures in the Financial Statement due how the transfer amount of \$3,138.  3. Column O (non-MB funds) indicates fare revenue. Fare Revenue can also be noted in the Additional Information Section.	2. Agency notes the expenditure is related to Measure B expenditures for insurance. The expenditure is noted as a reduction to the fund balance, and therefore is an expense.  3. Agency revised Table 1 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.  3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	4. Table 2 enter quantities (column H) and units of measure (column I) per the drop-down menu that correlates to service (avoid using "other").  5. Index #7 & Index #5, the City noted expended dollars on the taxi program but Alameda CTC withheld the funds prior to disbursement to the City (thus not revenue) & expended funds on the service contract (St. Mini) and voucher publication, thus please verify what the \$64,971 was expended on?	4. Agency modified Table 2 per the comment.  5. Agency acknowledges the expenditure by Alameda CTC per the comment.	4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.  5. Alameda CTC informed the City that the expenditures should not be included in the financial statement or compliance report.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

***This Page Intentionally Left Blank.***



**City of Livermore**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



February 19, 2014

Mr. John Hemiup  
Alameda Transportation Commission  
111 Broadway, Suite 800  
Oakland, CA 94607

Re: Measure B/VRF Compliance Review Fiscal Year 2012-2013 – Response to  
Request for Information

Dear Mr. Hemiup:

Thank you for reviewing and providing comments on the City of Livermore's Fiscal Year 2012-2013 Measure B/VRF Compliance Report. Answers to your comments/questions are provided below and required changes to the Compliance Report Tables are reflected in the attached documents.

**Response to Questions - Bicycle and Pedestrian Program**

**Comment #1:** Explain the negative \$2,261 interest. A negative interest would only be acceptable if it was a GASB 31 adjustment.

**Response #1:** This is a GASB31 Adjustment.

**Comment #2:** Confirm the Bicycle/Pedestrian starting fund balance restatement of an additional \$461 was due to an error in the prior Financial Statement which listed the \$461 as an expense in the FY 11-12, when it should have been in FY 12-13 as an expense. Therefore, the FY 12-13, reincorporated the \$461 to tie into the \$461 expense in FY 12-13.

**Response #2:** Yes, the Bicycle/Pedestrian starting fund balance restatement of an additional \$461 was due to an error in the prior Financial Statement which listed the \$461 as an expense in the FY 11-12, when it should have been in FY 12-13 as an expense. Therefore, the FY 12-13, reincorporated the \$461 to tie into the \$461 expense in FY 12-13.

**Comment #3:** Transfers out should show on the Financial Statement with description of each expense (details in Note 5 should be spelled out as expense lines in the financial statement).

**Response #3:** Comment noted. We will show this on the FY13-14 Financial Statement.



**Comment #4:** Table 2 Index #4 & Table 3 Boxes 4 & 5, project description should be "Bike & Ped Studies" and not describe the mechanics of the money transfer to those who performed the work. Please revise.

**Response #4:** Tables revised - Project description is now "Bike & Ped Studies" and references to a transfer have been removed.

#### **Response to Questions – Local Streets and Roads**

**Comment #1:** Explain the negative \$3,762 interest. A negative interest would only be acceptable if it was a GASB 31 adjustment.

**Response #1:** This is a GASB31 Adjustment.

**Comment #2:** Receivables for LSR are more than what we show as payable as of 6/30/13 (\$230,879 vs. \$230,821).

**Response #2:** A receivable was set up in the amount of \$58 for sidewalk repair that was from property tax, not Measure B. We will remove this amount in FY13-14.

**Comment #3:** Transfers out should show on the Financial Statement with description of each expense (details in Note 5 should be spelled out as expense lines in the financial statement).

**Response #3:** Comment noted. We will show this on the FY13-14 Financial Statement.

#### **Response to Questions – Vehicle Registration Fee**

**Comment #1:** Why did Livermore not allocate any interest to the VRF funds? There is a significant cash balance.

**Response #1:** If the City allocated the interest it would have been -\$1,477. By the time we caught the error it was too late for audit purposes. Since the investment income was negative due to GASB 31 adjustment, we decided not to allocate it to Measure F. If ACTC prefers, we can reduce interest income by this amount for FY2013-14.



Sincerely,

A handwritten signature in black ink that reads "Debbie Bell". The signature is fluid and cursive.

Debbie Bell  
Associate Transportation Planner  
Community Development Department

Attachments

1. Signed/revised submittal coversheet
2. Audited Financial Statements
3. Compliance Reports and Tables 1-3 Attachment

cc:

1. Cheri Sheets, City of Livermore
2. Bob Vinn, City of Livermore
3. Bhavna Chaudhary, City of Livermore
4. Lori Scott, City of Livermore

***This Page Intentionally Left Blank.***





## City of Livermore Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>1. Explain the negative \$2,261 interest. A negative interest would only be acceptable if it was a GASB 31 adjustment.</li> <li>2. Confirm the Bicycle/Pedestrian starting fund balance restatement of an additional \$461 was due to an error in the prior Financial Statement which listed the \$461 as an expense in the FY 11-12, when it should have been in FY 12-13 as an expense. Therefore, the FY 12-13, reincorporated the \$461 to tie into the \$461 expense in FY 12-13.</li> <li>3. Transfers out should show on the Financial Statement with description of each expense (details in Note 5 should be spelled out as expense lines in the financial statement).</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency states it's a GASB31 adjustment.</li> <li>2. Agency confirms restatement of fund balance for the \$461.</li> <li>3. Agency acknowledges comment and states future financial statements will contain such detail.</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures</i>	<ol style="list-style-type: none"> <li>4. Index #4 &amp; Table 3 Boxes 4 &amp; 5, project description should be "Bike &amp; Ped Studies"</li> </ol>	<ol style="list-style-type: none"> <li>4. Agency revised Table 2 per the comment.</li> </ol>	<ol style="list-style-type: none"> <li>4. Agency provided sufficient explanation in their Response</li> </ol>

<i>and Accomplishments</i>	and not describe the mechanics of the money transfer to those who performed the work. Please revise.		submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>1. Explain the negative \$3,762 interest. A negative interest would only be acceptable if it was a GASB 31 adjustment.</li> <li>2. Receivables for LSR are more than what we show as payable as of 6/30/13 (\$230,879 vs. \$230,821).</li> <li>3. Transfers out should show on the Financial Statement with description of each expense (details in Note 5 should be spelled out as expense lines in the financial statement).</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency states it was a GASB 31 adjustment.</li> <li>2. Agency notes there is a discrepancy in the receivables that will be adjusted in future financial statements.</li> <li>3. Agency acknowledges comment and states future financial statements will contain such detail.</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.



**City of Newark**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



**CITY OF NEWARK, CALIFORNIA**

37101 Newark Boulevard • Newark, California, 94560-3976 • (510)578-4310

---

February 18, 2014

John Hemiup  
Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607

Dear Mr. Hemiup:

In regards to your compliance report review dated February 11, 2014, here are the City's responses:

Comment #1: Local Transportation (Local Streets and Roads) – The Local Streets and Roads Program was allocated interest earnings during the year but the negative fair market value adjustment booked at the end of FY12/13 more than offset the positive interest allocated to this fund.

Starting with FY13/14, we will not be allocating fair market value to the Measure B funds. It had been the City's practice to allocate fair market value to all funds which receive an interest allocation, including the Measure B funds.

Comment #4: Local Transportation (Local Streets and Roads) – The expenditure of \$437 represents a reclassification of the negative fair market value that was originally included with allocated interest earnings. To avoid showing this net negative amount of interest earnings/fair market value adjustment, the City reflected the \$437 as an expenditure.

As noted above, we will not be allocating fair market value to the Measure B funds starting with FY13/14.

If you would like to discuss this further, you may reach me at (510) 578-4804 or Gloria del Rosario at (510) 578-4337.

Thank you,

Susie Woodstock  
Administrative Services Director

cc: John Nguyen, Alameda CTC

***This Page Intentionally Left Blank.***

**City of Newark  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. All the other programs contain interest amounts. Why is there no interest for the Local Streets and Roads Program?	1. Agency stated the LSR Program was allocated interest earnings, but the negative fair market value adjustment booked at the end of FY 12/13 more than offset the positive interest allocated to this fund.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

	<p>2. Starting Balance does not match to Compliance Report due to a discrepancy that Newark notes on their Compliance Report (see note for Table 1 below). As a result the starting and ending balance is off by \$1,980. Newark notes that an adjustment will be made to the next financial statement. No action requested at this time.</p> <p>a. The starting FY 12/13 and ending FY 12/13 balances should be as reflected on the Compliance report.</p>	<p>2. Agency notes on the Compliance report that an adjustment will be made to the next financial statement.</p>	<p>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<p>3. Newark notes a \$1,980 discrepancy on the starting balance for an FY 11-12 error that should have been corrected in this FY 12-13 Audited Financial Statement. Newark notes the discrepancy will be corrected in the FY 13-14 Audited Financial Statement. No action requested at this time.</p>	<p>3. Agency notes on the Compliance report that an adjustment will be made to the next financial statement.</p>	<p>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	<p>4. Index #7 indicates a \$437 expense for a "loss of investment fair value". How is this expenditure applicable to Local Transportation per the Master Programs Funding Agreement?</p>	<p>4. Agency states the expenditure of \$437 represents a reclassification of the negative fair market value that was originally included with allocated interest earnings. To avoid showing this negative amount of interest earnings/fair market value adjustment, the City reflected the \$437 as expenditure.</p>	<p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.



**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. Starting Balance does not match to Compliance Report due to a discrepancy that Newark notes on their Compliance Report (see note for Table 1 below). As a result the starting and ending balance is off by \$13,265. Newark notes that an adjustment will be made to the next financial statement. No action requested at this time. <ul style="list-style-type: none"> <li>a. The starting FY 12/13 and ending FY 12/13 balances should be as reflected on the Compliance report.</li> </ul>	1. Agency notes on the Compliance report that an adjustment will be made to the next financial statement.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	2. Newark notes a \$13,265 discrepancy on the starting balance due to an inclusion of fare revenue in the FY 11-12 Audited Financial Statement. Newark notes the discrepancy will be corrected in the FY 13-14 Audited Financial Statement. No action requested at this time.	2. Agency notes on the Compliance report that an adjustment will be made to the next financial statement.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	3. Index No. 2 enter quantity type Column H and I.	3. Agency entered quantity of meals delivered.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

***This Page Intentionally Left Blank.***



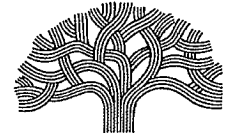
**City of Oakland**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***

# CITY OF OAKLAND



250 FRANK H. OGAWA PLAZA OAKLAND, CALIFORNIA 94612-2033

February 21, 2014  
John Hemiup, P.E.  
Senior Transportation Engineer  
Alameda CTC  
1111 Broadway, Suite 800  
Oakland, CA 94607

## **Re: Measure B/VRF Compliance Review Fiscal Year 2012-2013 – Request for Information**

Dear John,

Please find the following responses to your questions. Where questions require a response, the answer is noted here. If the comment simply requires a change to another document, that is noted here as well. Because question 3 in the Bike and Pedestrian section was directed to all funds that answer is provided first.

### Compliance Report (comment 3, Bike and Ped)

*Comment applicable across all programs: While Oakland stated their intention to utilize Measure B funds, it appears the carryover (fund balances across all programs) is over \$11M; more than the previous Fiscal Year. Explain why the fund balances continue to remain at around \$11M collectively per year across all programs.*

While the City is within compliance in spending according to our plans, capital spending must increase over the next several years for us to substantially decrease our fund balances. While fund balances will never go to zero, due to multi-year capital projects and other reserves, we expect them to go to approximately no more than six-nine months of annual income at a stabilized state. Although VRF is not specifically noted in the question, a VRF balance contributes to our overall need to spend funds. The fund balances, including VRF, are distributed as follows:

Fund	FY 11/12 balance	FY 12/13 balance	Increase/Decrease	Balance as % of income
Bike and Ped	\$3.3 M	\$ 3.3 M	\$ -	300%
Local Streets and Roads	\$7.4 M	\$ 8.5 M	\$1.1 M	92%
Paratransit	\$0.1 M	\$0.2 M	\$0.1 M	15%
VRF	\$1.9 M	\$ 3.4 M	\$1.5 M	217%
<i>Total Measure B</i>	<i>\$10.8 M</i>	<i>\$12.0 M</i>	<i>\$1.2 M</i>	<i>106%</i>
<i>Total Measure B&amp;VRF</i>	<i>\$12.7 M</i>	<i>\$15.4 M</i>	<i>\$2.7 M</i>	<i>120%</i>

Globally, the reasons we have a continuing fund balance are:

- At the beginning of the new funding agreement phase (starting with FY 11/12) we had a Measure B fund balance of \$11 million which under new rules needs to be fully accounted for in planned, operating, and capital categories.
- Revenues are coming in higher than expected but capital improvements were budgeted at the lower anticipated revenues. 12/13 collections were a cumulative \$ 1 million higher than budgeted, and we will adjust our appropriations in our “mid-cycle” budget this July.
- Capital projects take time, with most expenditure in the last year of the project. We will be revising our budget protocol to budget for design in year one, construction in year two, as appropriate, to assure these expenditures better track with annual revenues.

Details on expenditures by fund include:

- In the Bicycle and Pedestrian program , in the current (13/14) fiscal year several large contracts are getting underway. In particular, a \$700,000 Sidewalk contract and a \$500,000 pedestrian crossing improvements contract are similarly soon to advertise. These and other contracts will help decrease the fund balance by the end of the fiscal year, with further improvement in FY 14/15, and design is underway on the next paving contract
- In the Local Streets and Roads program, we made a transition in FY 12/13 which has affected our spending timelines. Previously a significant share of Measure B LS&R funding went directly to fund PWA maintenance activities and was automatically expended throughout the year. Starting in 12/13 those funds were devoted to funding additional paving projects, but we are still in the ramp-up phase to spending these new capital funds in multi-year projects. In FY 13/14 and beyond, we expect several large paving and curb ramp projects, as well as on-going bridge repair projects, to spend down the encumbered balances. As noted above, a five million dollar paving project is in contract award phase now, with yearly paving projects of similar size lined up to spend down Measure B balances.

- In the VRF program we will start spending funds on capital projects for the first time in FY 13/14. The five million dollar paving contract noted above includes nearly one million dollars in VRF funding.

In sum, we expect to make progress on spending down our accumulated balance in Measure B funds in FY 13/14 and will make major progress in FY 14/15 as large scale paving contracts come fully on line.

## **Bicycle and Pedestrian Program**

### Audited Financial Statement

#### *1. What is included in other revenue in the amount of \$5,835?*

Per Comment #1, Other revenues of \$5,835 in the Bicycle and Pedestrian Program is actually an adjustment of prior revenues received from ACTC and erroneously booked in Local Streets and Roads in the prior year.

#### *2. What is included in other receivables on the balance sheet?*

There are no other receivables reported in the Bicycle and Pedestrian Program

### Table 1: Revenues and Expenditures

4. Per comment #4, Table 1, Column B changed to include ONLY pass through revenue, as indicated. \$5,835 in other revenue not reported.
5. Per comment #5, Column F, Discretionary expenditures of \$92,965 recorded by Oakland do not match reimbursement amounts recorded by ACTC of \$123,348.99 in FY 12/13. The lesser amount recorded by Oakland reflects prior year adjustments to match grant costs. The total expenditures over the multi-year life of the grant remain \$218,147.38

### Table 2: Summary of Expenditures and Accomplishments

6. Per comment # 6, see comment #5
7. Per comment #7, In order to avoid double counting, it is Oakland's practice to only count projects in the years they are completed. Thus, for instance, if a project is in the construction phase but not yet completed, it is listed as zero in column H, other in Column I, and then the comments section in column J describes the actual work completed. Therefore we made no changes to Column H of Table 2.

### Table 3: Planned Projects & Reserves

Per comments 8-15. All changes made per comments in Tables 3.

## Local Streets and Roads Program

### Audited Financial Statement

#### 1. *What is included in other revenue in the amount of \$1,252?*

Other revenues consist of the following components:

- Negative revenue of \$5,835 was transferred out of Local Streets and Roads and to Bike and Ped to adjust the prior year's revenues received from ACTC and erroneously booked in Local Streets and Roads during the prior year (FY 11/12). See Bike and Ped Comment no. 1.
- Revenue of \$7,087 received for work performed and booked in Local Streets and Roads. These revenues reimbursed the fund for related expenditures, with no net financial impact to the fund. In the future these revenues will not be booked to this fund to avoid confusion in the audit and compliance report.

### Table 1: Revenues and Expenditures

2. Per comment 2, Column B, Pass-through revenues adjusted to include the pass-through distribution of \$9,506,956

### Table 2: Summary of Expenditures and Accomplishments

3. Per comment #3, we reviewed columns H & I for Index Nos. 1,2,3,20,21,22,23,34,36, 37,38, 39,41,42,44,49 & 50. In order to avoid double counting, it is Oakland's practice to only count projects in the years they are completed. Thus, for instance, if a project is in the construction phase but not yet completed, it is listed as zero in column H, other in Column I, and then the comments section in column J describes the actual work completed. We have reviewed all requested items and have left all description the same with the exception of the index items #34, 37, 39 and 42 in which we changed the units of completed work.

### Table 3: Planned Projects & Reserves

4. Per comment #4, we provide a reason for a positive/negative balance for index #,12, and 14. The reason for minor negative/positive balances are because estimates and actual expenditures rarely precisely line up.

Questions 5-12 All changes made per instructions in Table 3.



## Paratransit Program

### Audited Financial Statement

1. Per the comment request #1, the City of Oakland acknowledges the Paratransit fund includes fare and other non-Measure B revenue on the Financial Statement. In future financial statements, the City of Oakland will separate the pass-through dollars from the other revenue, including Measure B grants.
2. Per the comment request #2, the City of Oakland acknowledges the Paratransit fund expenditures of \$1.24 M include non-Measure B expenditures and a discrepancy with \$150K LSR funds. In future financial statements, the City of Oakland will separate the pass-through expenditures from non-Measure B expenditures, including Measure B grants.

### Table 1: Revenues and Expenditures

3. Per the comment request #3, the City of Oakland has incorporated the \$60 in Interest on Investments in Table 1 Column C.
4. Per the comment request #4, the City of Oakland acknowledges the Financial Statement includes gap grant and non-Measure B revenues and expenses. The Measure B Pass-through expense amounts to \$866,988 and Measure B Gap Grants amounts to \$104,397 as identified on the Compliance Report. In future financial statements, the City of Oakland will separate the pass-through dollars from the other revenue/expenditure streams, including Measure B grants.

### Table 2: Summary of Expenditures and Accomplishments

5. Per the comment request #5, FY 11/12 Invoices that posted in FY 12/13: OPED-10 (\$18,723.20) and SC-10 (\$24,492.11). FY 12/13 Invoices that posted in FY 12/13: OPED-11 (\$19,619.46); SC-11 (\$48,142.36); OPED-12 (\$10,345.36) and SC-12 (\$26,290.04) that total \$104,397.22.

### Table 3: Planned Projects & Reserves

6. Per the comment request #6, inserted "Positive balance due to LSR funds utilized for services. Thus, overall FY 12-13 expenses were below entire MB allocation."
7. Per the comment request #7, selected *Operations* from the pull down menu.
8. Per the comment request #8, inserted "The Administration of services are active. Specifically, subsidized taxi and accessible van services."
9. Per the comment request #9, inserted in Box 9 (Not Box 5) "The Administration of services are active. Specifically, subsidized taxi and accessible van services."

## Vehicle Registration Fee

### Table 1: Revenues and Expenditures

1. Per comment #1, unrealized gains and losses included as interest since they are a mark to market of investments.
2. Per comment 2, value of interest column changed to -3,210, and a note indicates that both interest and unrealized gains/losses are included

### Table 3: Planned Projects & Reserves

3. Per comment #3, status boxes completed for Index #1-3
4. Per comment #4, local project ID number indicated
5. Per comment #5, potential uses of undesignated reserves are identified to augment street resurfacing budgets, as necessary.

Yours sincerely,

A handwritten signature in black ink that reads "Bruce Williams". The signature is written in a cursive, flowing style.

Bruce Williams  
Funding Program Manager

cc: Michael J. Neary, Nila Wong, Hakeim McGee

**City of Oakland  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>What is included in other revenue in the amount of \$5,835?</li> <li>What is included in other receivables on the balance sheet?</li> </ol>	<ol style="list-style-type: none"> <li>Agency states other revenue of \$5,835 in the Bike/Pedestrian Program is an adjustment of prior revenues for Alameda CTC and erroneously booked in the LSR in the prior year.</li> <li>Agency notes there are no other receivables for the Bike/Pedestrian Program.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Compliance Report:</b> <i>Narrative Questions</i>	<ol style="list-style-type: none"> <li><i>Comment applicable across all programs:</i> While Oakland stated their intention to utilize Measure B funds, it appears the carryover (fund balances across all programs) is over \$11M; more than the previous Fiscal Year. Explain why the fund balances continue to remain at around \$11M collectively per year across all programs.</li> </ol>	<ol style="list-style-type: none"> <li>Agency describes fund balances across all program, and explains existing fund balances by project.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<ol style="list-style-type: none"> <li>Column B, Pass-through revenues includes the pass-through distribution of \$1,113,324 + \$5,835 in other revenue. This should only include the pass-through distribution amount.</li> </ol>	<ol style="list-style-type: none"> <li>Agency revised Table 1 per the comment.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>

	Column F, Discretionary expenditures does not match our reimbursement amounts. Provide a summary of the FY 12/13 reimbursements.	5. Agency provided expenditure details for the discretionary funds. It appears to be a timing issue on how reimbursements are presented in the Financial Statement.	5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	6. Column M, Discretionary expenditures does not match our reimbursement amounts (see #5 above).	6. Agency provided expenditure details for the discretionary funds. It appears to be a timing issue on how reimbursements are presented in the Financial Statement.	6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	7. Index No. 6 & No. 9 enter quantities of intersections in Column H.	7. Agency revised Table 2 per the comment.	7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 5 FY 13/14 Planned</b>	8. Provide a Local Project ID Number for all projects. Avoid using N/A, and instead develop a tracking number for compliance purposes.	8. Agency revised Table 3 per the comment.	8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 6/7 Capital Reserve</b>	9. Provide a Local Project ID Number for all projects. Avoid using N/A, and instead develop a tracking number for compliance purposes.	9. Agency revised Table 3 per the comment.	9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	10. Index #2, in the project status field, insert note that states \$11,698 was advanced in the FY 12/13 from the budget amount identified for this project due to more PS&E expenses than originally planned. Include a notation on how the budget change affects the project.	10. Agency revised Table 3 per the comment.	10. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

	<p>11. Index #3, in the project status field, insert note that states the remaining \$2,637 balance will be used in FY 13/14, and also indicate why the adjustment.</p> <p>12. Index #4, in the project status field, insert note that states \$91,828 was advanced in the FY 12/13 from the budget amount identified for this project. Include a notation on how the budget change affects the project.</p> <p>13. Index #7, due to the Timely Use of Funds policy, it's recommended to expend all funds identified in the first Capital Reserve window first. Thus, consider identifying \$50,000 from the first Capital Reserve window (BLUE) for PS&amp;E, thereby reducing the amount for construction by \$50,000 (BLUE). Then place the \$50,000 (GREEN) into construction in FY 14/15 (GREEN allocation now \$250,000).</p>	<p>11. Agency revised Table 3 per the comment.</p> <p>12. Agency revised Table 3 per the comment.</p> <p>13. Agency revised Table 3 per the comment.</p>	<p>11. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>12. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>13. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Box 8 FY 12/13 Ops Reserve</b>	14. Complete reason for a positive balance box.	14. Agency revised Table 3 per the comment.	14. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 9 FY 13/14 Ops Reserve</b>	15. Provide a Local Project ID Number for all projects. Avoid using N/A, and instead develop a tracking number for compliance purposes.	15. Agency revised Table 3 per the comment.	15. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. What is included in other revenue in the amount of \$1,252?	1. Agency noted these other revenues include non-Measure B fund sources and will be removed from future financial statements.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Compliance Report: Narrative Questions</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	2. Column B, Pass-through revenues includes the pass-through distribution of \$9,506,956 + other revenue. This should only include the pass-through distribution amount.	2. Agency revised Table 1 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	3. Index No. 1, 2, 3, 20, 21, 22, 23, 34, 36, 37, 38, 39, 41, 42, 44, 49, & 50 enter an estimate of quantities in Column H and Units in I for the service rendered.	3. Agency notes the quantities will be identified in future compliance reports as construction is completed for the project to avoid double counting of quantities from year to year.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 4 FY 12/13 Planned</b>	4. Index # 2, 12, and 14; provide a reason for a positive/negative balance.	4. Agency revised Table 3 per the comment.	4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 5 FY 13/14 Planned</b>	5. Provide a Local Project ID Number for all projects. Avoid using N/A, and instead develop a tracking number for compliance purposes.	5. Agency revised Table 3 per the comment.	5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
	6. Complete the Governing Board Approval field for Index #4-10.	6. Agency revised Table 3 per the comment.	6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

<b>Box 6/7 Capital Reserve</b>	<p>7. Provide a Local Project ID Number for all projects. Avoid using N/A, and instead develop a tracking number for compliance purposes.</p> <p>8. Index #8, indicates moving Emergency Roadway Repair Project to the Operations Reserve. This is fine. However, the \$400,000 originally identified for this project must remain in the Capital Reserve. How did the funds get reallocated within the Capital Reserve? It appears the \$400,000 was moved to Index #17, Curbs and Sidewalks. Indicate this in the Project Status Box.</p> <p>9. Index #17; indicate where the \$400,000 in BLUE Capital Reserve funds came from.</p>	<p>7. Agency revised Table 3 per the comment.</p> <p>8. Agency revised Table 3 per the comment.</p> <p>9. Agency revised Table 3 per the comment.</p>	<p>7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Box 9 FY 13/14 Ops Reserve</b>	<p>10. Provide a Local Project ID Number for all projects. Avoid using N/A, and instead develop a tracking number for compliance purposes.</p> <p>11. Complete the Governing Board Approval field.</p> <p>12. Complete the Project Status Sections. For the projects with no budget, indicate these projects as potential activities to be funded with reserve dollars that may be unused from the other identified reserve projects.</p>	<p>10. Agency revised Table 3 per the comment.</p> <p>11. Agency revised Table 3 per the comment.</p> <p>12. Agency revised Table 3 per the comment.</p>	<p>10. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>11. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>12. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>1. Paratransit fund includes fare and other non-Measure B revenue on the financial statement. The revenue statement should only include Measure B revenues, reimbursements or fares are non-Measure B revenue.</li> <li>2. Paratransit fund expenditures of \$1.24 M appears to include non-Measure B expenditures i.e. fare costs, double counting of the \$150,000 from LSR expenditures, and other state/federal/local expenses (see Comment #4).</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency acknowledges the incorporation of Non-Measure B revenue in the financial statement. In future reports, Agency will exclude such funds.</li> <li>2. Agency acknowledges the incorporation of Measure B LSR revenue erroneously in the financial statement. In future reports, Agency will exclude such funds.</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Compliance Report: Narrative Questions</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<ol style="list-style-type: none"> <li>3. Column C, interest should reflect the \$60 on the Audited Financial Statement.</li> <li>4. Column D Expenditures does not match the Audited Financial Statement. Please explain and/or correct the difference.</li> </ol>	<ol style="list-style-type: none"> <li>3. Agency revised Table 1 per the comment.</li> <li>4. Agency acknowledges the incorporation of Measure B grants in the pass-through fund balance. In future reports, Agency will exclude such funds.</li> </ol>	<ol style="list-style-type: none"> <li>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	<ol style="list-style-type: none"> <li>5. Column N, Other Measure B Expenditures i.e. Grants, do not tie into Alameda CTC's records. Please provide a summary of the invoices and their amounts that make up the expenditures noted for each of the three projects with discretionary funds.</li> </ol>	<ol style="list-style-type: none"> <li>5. Agency provided expenditure details for the discretionary funds. It appears to be a timing issue on how reimbursements are presented in the Financial Statement.</li> </ol>	<ol style="list-style-type: none"> <li>5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Table 3: Planned Projects &amp; Reserves</b>			



<b>Box 4 FY 12/13 Planned</b>	6. Complete the reason for positive/negative balance field.	6. Agency revised Table 3 per the comment.	6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 5 FY 13/14 Planned</b>	7. Select a phase, operations from the pull down menu.  8. Complete the project status field.	7. Agency revised Table 3 per the comment.  8. Agency revised Table 3 per the comment.	7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.  8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 5 FY 13/14 Ops Reserve</b>	9. Complete the project status field.	9. Agency revised Table 3 per the comment.	9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

***This Page Intentionally Left Blank.***



**City of Piedmont**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***

CITY OF PIEDMONT  
CALIFORNIA



February 14, 2014

To Whom It May Concern:

The City of Piedmont (City) received the Compliance Review Report for Fiscal Year 2012-13 from Alameda County Transportation Commission (ACTC) regarding Measure B and Vehicle Registration Fees (VRF). The City received two comments related to providing information on Measure B and VRF projects on our website and providing links to ACTC's website. The following are the responses to the comments for each program:

Measure B

- Local Transportation (Local Streets and Roads) – the City has an outdated ACTIA link on our website which is now updated. The City will provide information on its website related to future projects using Measure B funds.

VRF

- Local Road Improvement Repair Program – the City now has a link to ACTC's website related to the VRF program. The City will provide information on its website related to future projects using VRF funds.

Sincerely,

Erick Cheung  
City of Piedmont  
Finance Director

***This Page Intentionally Left Blank.***



**City of Piedmont  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. For the Local Streets and Roads Program, Piedmont indicated no website coverage in fiscal year 2012/13 due to paving projects not generally receive such coverage. Alameda CTC requests in future years, Piedmont complete the Measure B website coverage requirements and provide a link to Alameda CTC's website. No action is required at this time.	1. Agency provided a letter acknowledging the comment and commits to completing this requirement in the future.	Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments.	Not Applicable.	Not Applicable.



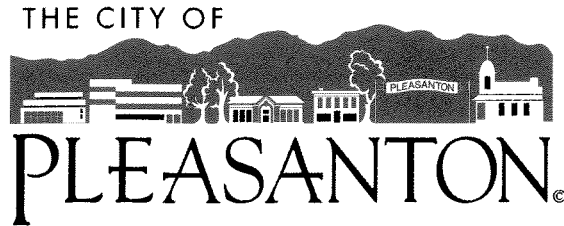


**City of Pleasanton**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***



February 21, 2014

Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607

Re: Measure B Compliance Review response to requests for information.

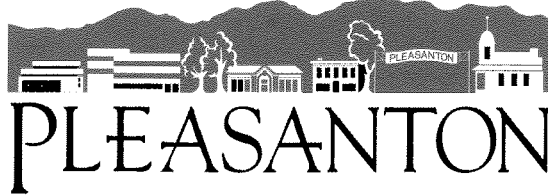
Dear Alameda CTC:

The City of Pleasanton has completed its responses to the information requests from Alameda CTC. Table 3 for both the Bicycle and Pedestrian Program and Local Streets and Roads Program have been updated to include the corrected amounts. The tables have also been sent electronically earlier today. In response to the audited financial statement for the Paratransit Program, the City recognizes that both pass-through funds and discretionary funds were combined in the FY 12/13 audited financial statements and will make the necessary adjustments to separate the two funding sources for all future years. If any additional information please contact me directly.

Sincerely,

Emily E. Wagner  
Director of Finance  
City of Pleasanton  
(925) 931-5402  
ewagner@cityofpleasantonca.gov

***This Page Intentionally Left Blank.***



February 21, 2014

Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607

RE: Vehicle Registration FY '12-13 Compliance Report Review Response

Dear Alameda CTC:

The City of Pleasanton has enclosed a formal letter for the Commission's consideration requesting an exemption from the Timely Use of Funds Policy. In addition, the City of Pleasanton has included an updated FY '12-'13 VRF Compliance\_Tables\_Pleasanton spreadsheet reflecting the requested updated capital reserve expenditure and updated planned expenditure.

In FY '11-'12, the City placed \$150,000 in the Capital Fund Reserve to address potential funding gap needs based on actual bid results for the 'Annual Resurfacing of Various Streets' Capital Improvement Project (CIP). Project bids came in well under the anticipated expenditure, therefore, the \$150,000 was not required. These funds were then shifted to the next fiscal year to address the same potential funding gap. After review of the reserve fund policies and discussions with Alameda CTC, it has been determined that the funding should have been allocated under the VRF Operation Reserve, but the funds have since been allocated to an active CIP project to be expended this fiscal year.

The City encountered a funding gap when bids were opened for the 'I-580/Foothill Road Interchange' project, CIP 095034 in June of 2013. The City is in the process of reallocating \$416,612 of VRF funding from the 'Annual Resurfacing of Various Streets' project, CIP xx5003 (\$351,612- including \$150,000 in VRF capital reserve), and from the 'W. Las Positas/Tassajara Repair' project, CIP 115014 (\$65,000) to CIP 095034. The I-580/Foothill project is currently under construction and it is anticipated that the full \$416,612 of VRF funds will be expended before the end of FY '13-'14. This reallocation will ensure that the City uses up the previously unspent VRF funds balance. Please see updated Table 3 for updated planned expenditures.

Thank you for your consideration of this matter as the City of Pleasanton continues to work toward spending VRF funds within the Timely Use of Funds Policy framework.

Sincerely,

Adam Nelkie  
Sr. Civil Engineer

Enclosures: Timely Use Exemption Letter  
FY '12-13 VRF Compliance\_Tables\_Pleasanton spreadsheet

#### COMMUNITY DEVELOPMENT

P. O. BOX 520, Pleasanton, CA 94566-0802

##### Planning

200 Old Bernal Ave.  
(925) 931-5600  
Fax: 931-5483

##### Building & Safety

200 Old Bernal Ave.  
(925) 931-5300  
Fax: 931-5478

##### Engineering

200 Old Bernal Ave.  
(925) 931-5650  
Fax: 931-5479

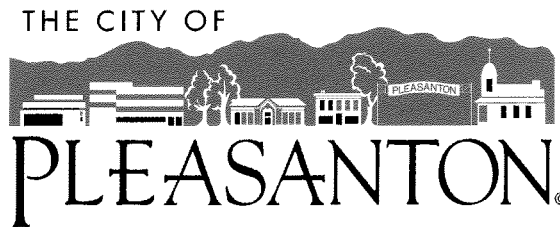
##### Traffic

200 Old Bernal Ave.  
(925) 931-5650  
Fax: 931-5479

##### Inspection

157 Main Street  
(925) 931-5680  
Fax: 931-5484

***This Page Intentionally Left Blank.***



February 21, 2014

Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, CA 94607

RE: Vehicle Registration FY '12-'13 Request for Exemption from Timely Use of Funds Policy

Dear Alameda CTC:

The City of Pleasanton is requesting an exemption from the Timely Use of Funds Policy for the planned expenditure for CIP 125003 identified in the VRF FY '12-'13 compliance report, Index 3. The City allocated \$438,562 toward the City's 'Annual Resurfacing of Various Streets' project, Capital Improvement Project (CIP) 125003, which was anticipated to be completed in FY '12-'13. The project scope was greatly reduced due to removal of a road from the project so that an unanticipated water main project could be completed before resurfacing that roadway. In addition to the reduced scope, the project bids came in lower than expected, requiring less funding. The City reallocated the VRF funds to active CIP projects and created a new capital project in an attempt to meet the planned expenditure levels. The City reallocated \$80,742 to the 'West Las Positas Boulevard at Tassajara Creek Repairs' project, CIP 115014, to cover additional scope increases to the project and subsequently expended this reallocated VRF funding. Funds totaling \$9,100 were reallocated to the 'Annual Slurry Seal' project, CIP 125004, and were also successfully expended. The City also reallocated \$271,980 to the 'Stoneridge Drive and Vineyard Avenue Overlay' project, CIP 125024, to resurface the street removed from CIP 125003, but was unfortunately unable to expend the VRF funds before the end of FY '12-'13. Construction of CIP 125024 has since been completed, utilizing the full \$271,980. If the re-allocated \$271,980 were billed under FY '12-'13, the City would have reached 86% of the planned expenditure. The City is requesting an exemption from the Timely Use of Funds Policy for the Index 3 project CIP 125003 so the funds can be applied in FY '13-'14 toward CIP 125024.

Sincerely,

Adam Nelkie  
Sr. Civil Engineer

**COMMUNITY DEVELOPMENT**

**P. O. BOX 520, Pleasanton, CA 94566-0802**

**Planning**

200 Old Bernal Ave.  
(925) 931-5600  
Fax: 931-5483

**Building & Safety**

200 Old Bernal Ave.  
(925) 931-5300  
Fax: 931-5478

**Engineering**

200 Old Bernal Ave.  
(925) 931-5650  
Fax: 931-5479

**Traffic**

200 Old Bernal Ave.  
(925) 931-5650  
Fax: 931-5479

**Inspection**

157 Main Street  
(925) 931-5680  
Fax: 931-5484

***This Page Intentionally Left Blank.***



**City of Pleasanton  
Measure B FY 12-13  
Compliance Report Review**

**BICYCLE AND PEDESTRIAN PROGRAM**

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 4 FY 12/13 Planned</b>	1. Table 3 notes only \$42,614 in FY 12/13 expenditures. Per the Audit and Table 1 & 2, there was \$64,953 in total expenditures. Incorporate all expenditures in Table 3. The projects outlined in Table 2 should match to Table 3. <ul style="list-style-type: none"> <li>a. Based on these adjustments, the BOX 1 total FY 13/14 Funds Available will change. Thus, adjust your FY 13/14 implementation plan accordingly so that Box 1 and Box 2 match.</li> </ul>	1. Agency revised Table 3 per the comment.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 4 FY 12/13 Planned</b>	<ol style="list-style-type: none"> <li>Table 3 notes only \$942,299 in FY 12/13 expenditures. Per the Audit and Table 1 &amp; 2, there was \$913,532 in total expenditures. The projects and expenditures outlined in Table 2 should match to Table 3. <ol style="list-style-type: none"> <li>Based on these adjustments, the BOX 1 total FY 13/14 Funds Available will change. Thus, adjust your FY 13/14 implementation plan accordingly so that Box 1 and Box 2 match.</li> </ol> </li> </ol>	<ol style="list-style-type: none"> <li>Agency revised Table 3 per the comment.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>The Financial Statement includes Gap Grant funds in the Paratransit fund. Pass-through and Grant funds should be separate.</li> <li>Paratransit fund Pass-through receivable on balance sheet does not tie to our records (should be \$23,427.09).</li> </ol>	<ol style="list-style-type: none"> <li>Agency acknowledges the erroneous inclusion of grant funds in the financial statement. Adjustments in the future statement will correct this issue.</li> <li>Agency acknowledges the discrepancy in the financial statement. Adjustments in the future statement will correct this issue.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> </ol>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comment.	Not Applicable.	Not Applicable.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	No Comments	Not Applicable.	Not Applicable.

***This Page Intentionally Left Blank.***



**City of San Leandro**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***

## City of San Leandro

Civic Center, 835 E. 14th Street  
San Leandro, California 94577  
[www.sanleandro.org](http://www.sanleandro.org)



February 20, 2013

Alameda County Transportation Commission  
1111 Broadway, Suite 800  
Oakland, Ca 94607

Re: Measure B/VRF Compliance Review Fiscal Year 2012-13 – Response Letter

To Whom It May Concern:

The City of San Leandro has received your letter dated February 11, 2014, requesting additional information to determine if our agency was in compliance with Measure B reporting. In response to the comments made in the original report submitted, please find the attached reports that include changes and explanations. We expect that this will satisfy the requirements as requested based on the given guidelines.

If you have any questions, please do not hesitate to give me a call.

Thank you,

Robert Topete  
Accountant  
(510) 577-3388

cc: David Baum, Finance Director

Stephen H. Cassidy, Mayor

City Council:

Pauline Russo Cutter  
Jim Prola

Michael J. Gregory  
Ursula Reed

Benny Lee  
Diana M. Souza



***This Page Intentionally Left Blank.***





## City of San Leandro Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>Financial Statement does not match our Pass-through Distribution amount. The Statement indicates \$132,621. Per our records, San Leandro received \$242,334.75 in FY 12/13 in Measure B Pass-through Funds.</li> <li>Receivables in the balance sheet are different from Alameda CTC's records for at year end.</li> <li>Where did the sidewalk repair and misc revenues in the Financial Statement come from? If it was not Measure B, then it should not be included on the Financial Statement.</li> </ol>	<ol style="list-style-type: none"> <li>Agency states actual amount received was \$132,621 (\$242,334.75 - \$109,714). There were monthly deductions of \$10,971.40 for periods 1 to 10 for the Safe Routes to School Program.</li> <li>Agency notes receivable Balance: (Apr) \$21,054.30 + (May) \$18,221.22 + (Jun) \$22,557.58 = \$61,833.10 - (P10 Safe Route deduction) \$10,971.40 + (35% of AR) 3,234 = 54,095.70. The City splits the AR balance (owners are invoiced for their part of the costs), 65% to Streets &amp; Roads and 35% to Bicycle &amp; Pedestrian</li> <li>The sidewalk repair revenue of \$13,969 is part of Measure B. The City's Sidewalk repair program offsets the owner's cost to repair the sidewalk. The revenue is split 65% Streets &amp; Roads and 35% Bike &amp; Pedestrian.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Alameda CTC informed the agency that the financial statements should only include Measure B pass-through and Measure B Grant related revenues and expenditures. Not general program related costs or Measure B capital funds.</li> </ol>

	4. The Financial Statement also has grant revenues in the amount of \$174,129. Is this Measure B related? If it was not Measure B, then it should not be included on the Financial Statement.	4. This is Measure B related, ACTIA 19 project agreement, Triangle Project (E14th/Hesperian/150th Improvements). Copy of check and back up is attached.	Alameda CTC informed the agency that the financial statements should only include Measure B pass-through and Measure B Grant related revenues and expenditures. Not general program related costs or Measure B capital funds.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not applicable.	Not applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	4. Column B, pass-through revenue does not match with the Financial Statement or our records. The amount should only included pass-through revenue in the amount of \$242,334.75.	5. Actual amount received was \$132,621 (\$242,334.75 - \$109,714). There were monthly deductions of \$10,971.40 for periods 1 to 10 for the Safe Routes to School Program.	5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment. Alameda CTC held a portion of the Measure B Bike/Pedestrian fund for the Safe Routes Program. An adjustment may be requested in the future financial statement to account for these withheld amounts.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	6. Index #6, Column B, Project Phase appears to be related to construction based on the description. Please update this field to note construction.	6. Agency revised Table 2 per the comment.	6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	7. Based on the responses above and changes to Table 1 above (pass-through revenue), Table 3 may require changes to ensure that the Box 1 and Box 3 totals match.	7. Not applicable.	7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment. Agency was informed of modifications to the table to account for sidewalk repair revenue included in the pass-through Table 1.

<b>Box 5 FY 13/14 Planned</b>	8. Complete the Governing Body field and Project Status section for all projects.	8. Agency revised Table 3 per the comment.	8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 6/7 Capital Reserve</b>	9. Complete the Project Status Field for all projects. Include a detailed narrative of reallocated unspent funds from FY 12/13 and adjustments to the plan. <ul style="list-style-type: none"><li>a. For example, Index #1. "San Leandro originally planned \$5,000 in FY 12/13, due to a project delay, no funds were spent. The \$5,000 has been re-identified to FY 13/14 for PS&amp;E and construction funds in FY 14/15. An additional \$20,019 has been added to the construction budget due to an increase cost element. The \$20,019 has been reallocated from a previously identified Capital Reserve Project/savings (Index ##3). The project status schedule is on target."</li></ul>	9. Agency revised Table 3 per the comment.	9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>1. Receivables in the balance sheet are different from Alameda CTC's records for at year end.</li> <li>2. Where did the sidewalk repair and misc revenues in the Financial Statement come from? If it was not Measure B, then it should not be included on the Financial Statement.</li> </ol>	<ol style="list-style-type: none"> <li>1. The \$324,960 balance of Intergovernmental Receivables is comprised of \$318,953.85 plus \$6,006 (65% of AR's). The City splits the AR Balance (The Sidewalk repair program offsets the owner's cost to repair the sidewalk), 65% to Streets &amp; Roads and 35% to Bicycle &amp; Pedestrian programs.</li> <li>2. The sidewalk repair and Misc revenues are part of Measure B. The City's Sidewalk repair program shares owners cost to repair the sidewalk. This is split 65% Streets &amp; Roads and 35% Bike &amp; Pedestrian. The \$25,943 represents the 65% portion for Streets &amp; Roads. The \$91,220 proceeds of Misc revenues was for Streets &amp; Roads reimbursements (\$2,932 Reflex, \$23,800 EBMUD, \$64,487.70 portion of Cal Recycle Grant for Annual Street Sealing). These reimbursement revenues help to offset the expenses associated with Measure B in the Local Streets and Roads program.</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>2. Alameda CTC informed these misc revenues are program revenues, but not actual distribution revenues that should not be included in the financial statement.</li> </ol>
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable	Not Applicable
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<ol style="list-style-type: none"> <li>1. Column B, pass-through revenue does not match with the Financial Statement or our records. The amount should only included</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency revised Table 3 per the comment.</li> </ol>	<ol style="list-style-type: none"> <li>1. Agency provided sufficient explanation in their Response submittal and/or revised their</li> </ol>

	pass-through revenue in the amount of \$1,250,036.11		Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	<p>2. Index #5, Column C denotes operations for managing financial accounts. Is this staffing or something else? Please provide additional details in Column J of what this expenditure is delivering. If it's staffing, instead of operations, Column C should be "staffing".</p> <p>3. Index #9, Column H, I and J. What has been delivered/maintained in terms of square feet for the Annual Street Sealing program in FY 12/13?</p> <p>4. Index #11, is incomplete. Column A, select an option from the pull down menu to describe the Project Category. It appears this is LSR. Complete Column C, F and G.</p>	<p>2. Agency revised Table 2 per the comment.</p> <p>3. Agency revised Table 2 per the comment.</p> <p>4. Agency revised Table 2 per the comment.</p>	<p>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	5. Based on the responses above and changes to Table 1 above (pass-through revenue), Table 3 may require changes to ensure that the Box 1 and Box 3 totals match.	6. Agency revised Table3 per the comment.	7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 6/7 Capital Reserve</b>	6. Complete the Project Status Field for all projects. Include a detailed narrative of reallocated unspent funds from FY 12/13 and adjustments to the plan.	7. Agency revised Table3 per the comment.	8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	<ol style="list-style-type: none"> <li>The Financial Statement shows grant revenue of \$71,293 in the paratransit fund and should have been broken out into a separate column.               <ol style="list-style-type: none"> <li>This amount does not match with Alameda CTC's records. Please provide the associated invoice(s) and paid amount.</li> </ol> </li> <li>Receivables in the balance sheet are different from Alameda CTC's records for at year end.</li> </ol>	<ol style="list-style-type: none"> <li>Agency noted for future submissions</li> <li>Agency provided a summary of receivables and noted timing issues in presentation of funds.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Agency provided sufficient explanation.</li> </ol>
<b>Compliance Report: Narrative Questions</b>	No Comments.	Not applicable	Not applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<ol style="list-style-type: none"> <li>Column D, Measure B Expenditures (\$277,864) does not tie into the financial statement (\$347,837) because the Financial Statement includes the \$69,973 in MSL funds. As mentioned previously, grant funds should be contained in a separate column. Acknowledge future financial statements will separate grants and pass-through funds.</li> <li>The starting and ending fund balances do not match due to the incorporation of non-Measure B revenues. What is the true Measure B ending and starting balances.</li> </ol>	<ol style="list-style-type: none"> <li>Agency noted for future submissions.</li> <li>Agency noted explanations for any differences were included in the Additional Information section of Table 1 as there is no other area to report Other Revenues.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</li> <li>Separating MSL grants expenditures from the pass-through fund balance, as on Table 1. It appears the ending fund balance is \$68,366</li> </ol>
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not applicable.	Not applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>General Comment</b>	<ol style="list-style-type: none"> <li>Based on the potential adjustments to the starting fund and ending balances, ensure Box 1 and Box 3 match. The starting fund balance</li> </ol>	<ol style="list-style-type: none"> <li>Agency revised Table 3 per the comment.</li> </ol>	<ol style="list-style-type: none"> <li>Agency provided sufficient explanation in their Response submittal and/or revised their</li> </ol>

	should only included Measure B pass-through dollars, no reimbursements or repayments to a "Measure B account".		Compliance Forms to address this comment.
<b>Box 8 FY 12/13 Ops Reserve</b>	5. Complete the reason for a positive or negative balance. Also indicate that the \$80k in reserves were used to financial FY 12/13 Operations as noted in Box 4.	5. Agency revised Table 3 per the comment.	5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 9 FY 13/14 Ops Reserve</b>	<p>5. Provide a local project ID number for compliance tracking purposes i.e. FY 13/14 – Ops #1.</p> <p>6. Include the reference "FY 13/14" in the project name to differentiate it from prior projects.</p>	<p>5. Agency revised Table 3 per the comment.</p> <p>6. Agency revised Table 3 per the comment.</p>	<p>5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>6. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

***This Page Intentionally Left Blank.***





## **City of Union City / Union City Transit**

**RESPONSE TO**

**REQUEST FOR INFORMATION LETTER**

***This Page Intentionally Left Blank.***

February 21, 2014

Alameda County Transportation Commission  
Attn: Mr. John Hemiup, P.E.  
1111 Broadway Suite 800  
Oakland, CA 94607

Subject: Response to Measure B/VRF Compliance Review Fiscal Year 2012-13

Dear Mr. Hemiup:

Attached are the following documents:

- Signed revised submittal coversheets for both Measure B and Measure F VRF Compliance Reports for the fiscal year 2012-13;
- Revised Measure F VRF financial audit report with the proper auditor opinion;
- The revised Compliance Tables have been sent to you in a separate e-mail from Farooq Azim.

The City has made note of the comment regarding the inclusion of non-Measure B revenues in the Local Streets and Roads financial audit. These intergovernmental funds, in the amount of \$11,806, were received from Cal-Trans as reimbursement for project costs related to the Alvarado Blvd./Union City Blvd. project. Per your comments, financial audits for years subsequent to FY 2012-13 will include only Measure B funds.

Sincerely,

Gayle Okada  
Supervising Accountant  
City of Union City of Union City

***This Page Intentionally Left Blank.***



## City of Union City Measure B FY 12-13 Compliance Report Review

### BICYCLE AND PEDESTRIAN PROGRAM

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	1. Column A: Starting MB Balance does not match exactly to the Financial Statement. Per the Financial statement, the correct number should be revised to \$976,835.	1. Agency revised Table 1 per the comment.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	2. Table 3 is incorrectly completed and requires revisions. Please see below, and contact Alameda CTC for additional guidance.	2. Agency revised Table 3 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 4 FY 12/13 Planned</b>	3. The total expenditures in Box 4 and 6 do not match to what's reported on Table 2. The combined Box 4 and 6 totals \$1.4 M in FY 12/13 Expenditures due to double counting of expenses between the Planned and Capital Reserve. Revise the Box 4 and Box 6 to remove doubled counted expenses, note the advancement of Capital Reserve funds to FY 12/13. a. Union City Sports Center Project	3. Agency revised Table 3 per the comment.	3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

	<ul style="list-style-type: none"> <li>i. Box 4, Index #3 should show \$363,043 as actual</li> <li>ii. Box 5, Index #1 should show \$173,957 as actual</li> <li>b. Citywide Trail System Rehabilitation               <ul style="list-style-type: none"> <li>i. Box 4, Index #4 should show \$20,903</li> <li>ii. Box 5, Index #2 should show \$27,620 as actual</li> </ul> </li> </ul>		
<b>Box 6/7 Capital Reserve</b>	<p>4. The Capital Reserve Windows defined by BLUE and GREEN are incorrectly completed.</p> <ul style="list-style-type: none"> <li>a. For example, Index 3, originally identified \$70,000 total for this project (as noted in the GREY). Union City is suppose to confirm its reallocation in blue in the exact same amount. The full \$70,000 can be allocated to this project or moved to another project in the Capital Reserve (BLUE lines). Any adjustments must be noted in the Project Status Box.</li> <li>b. Complete the allocation of all GREY amounts to the BLUE Window first, and then if necessary, incorporate additional FY 13/14 Funds (GREEN) to the existing projects or new projects. Currently, the originally Capital Funds identified last year are not being reallocated/affirmed.</li> </ul>	<p>4. Agency revised Table 3 per the comment.</p>	<p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>

**LOCAL TRANSPORTATION (LOCAL STREETS AND ROADS)**

FORM	COMMENTS	JURISDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	1. There is non-Measure B revenue included in the Fund Balance. \$11,806 in intergovernmental funds do not appear to be Measure B funds. This should be excluded from future Financial Statements. Only include Measure B funds.	1. Agency acknowledges funds are non-Measure B and will not include funds in future financial statements.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Compliance Report: Narrative Questions</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	<p>2. Column A: Starting Fund balance does not match to the Financial Statement. The starting fund balance per the Financial Statement is \$1,300,284 (not \$1,300,286). Revise.</p> <p>3. Column C: Interest should be \$5,118 per the Financial Statement.</p> <p>4. Column D: Expenditures should be \$1,122,249 per the Financial Statement</p> <p>5. Column E: Ending Fund balance does not match due to the mix of non-Measure B funds in the Financial Statement.</p>	<p>2. Agency revised Table 1 per the comment.</p> <p>3. Agency revised Table 1 per the comment.</p> <p>4. Agency revised Table 1 per the comment.</p> <p>5. Agency acknowledges non-Measure B funds included in the statement and revised as appropriate.</p>	<p>2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>3. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>4. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p> <p>5. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.</p>
<b>Table 2:</b> <i>Summary of Expenditures and Accomplishments</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 1-11</b>	6. Table 3 is incorrectly completed and requires	6. Agency revised Table 3 per	6. Agency provided sufficient

	revisions. Please see below, and contact Alameda CTC for additional guidance.	the comment.	explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 4 FY 12/13 Planned</b>	7. Box 4 contains expenditures that exceed the originally planned amount by \$290,749. It appears, Union City is using funds originally identified in the Capital Reserve to finance some of these activities. If this is the case, then any projects using funds from the Capital Reserve should have their partial expenses reported within the Capital Reserve section (Box 6) to facilitate usage of identified Capital Fund Reserves.	7. Agency revised Table 3 per the comment.	7. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 6/7 Capital Reserve</b>	8. The Capital Reserve Windows defined by BLUE and GREEN are incorrectly completed. Funds from the prior compliance report (GREY) should be reaffirmed in the BLUE lines representing that Capital Reserve Window. If funding plans changed or funds used on different projects, Union City must specify the adjustments and where funds were reallocated to (within the Capital Reserve).	8. Agency revised Table 3 per the comment.	8. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Box 9 FY 13/14 Ops Reserve</b>	9. Based on the status narrative, these projects appear to have governing board approval as part of the budgets for general street maintenance and ongoing traffic engineering activities. Thus, revise the "No" response to "Yes".	9. Agency revised Table 3 per the comment.	9. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.



**MASS TRANSIT PROGRAM**

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. While these questions may not be applicable due to Union City Transit expending all Mass Transit Funds, please complete the questions in this report with N/A or similar.	1. Agency revised the Compliance Report per the comment.	1. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 5 FY 13/14 Planned</b>	1. For compliance tracking purposes, designate a Local Project ID number. This can be FY 13/14-1 for example.	2. Agency Revised Table 3 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

**PARATRANSIT PROGRAM**

FORM	COMMENTS	JURSDICTION'S RESPONSE	RESPONSE DETERMINATION
<b>Audited Financial Statement</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Compliance Report:</b> <i>Narrative Questions</i>	1. While these questions may not be applicable due to Union City Transit expending all Paratransit Funds, please complete the questions in this report with N/A or similar.	2. Agency revised the Compliance Report per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.
<b>Table 1:</b> <i>Revenues and Expenditures</i>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 2:</b>	No Comments.	Not Applicable.	Not Applicable.
<b>Table 3: Planned Projects &amp; Reserves</b>			
<b>Box 5 FY 13/14 Planned</b>	3. For compliance tracking purposes, designate a Local Project ID number. This can be FY 13/14-1 for example.	2. Agency revised Table 3 per the comment.	2. Agency provided sufficient explanation in their Response submittal and/or revised their Compliance Forms to address this comment.

***This Page Intentionally Left Blank.***