



Annual Compliance Workshop Meeting Agenda Tuesday, September 24, 2019, 10:00 a.m.

1111 Broadway, Suite 800, Oakland, CA 94607

• PH: (510) 208-7400

• www.AlamedaCTC.org

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Attachments

- A. Annual Program Compliance Report PowerPoint Presentation
- B. Submittal Guidance and Reporting Requirements
- C. Compliance Reporting Forms
- D. Measure B/BB/VRF DLD Distributions FY 18-19

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ALAMEDA COUNTY TRANSPORTATION COMMISSION

Measure B, Measure BB, and Vehicle Registration Fee
Direct Local Distributions
Program Compliance Workshop
Reporting Fiscal Year 2018-19



A presentation to the Direct Local Distribution Recipients
Alameda CTC Staff
September 2019

Today's Agenda

1. Welcome and Introductions
2. Overview of Measure B/Measure BB/Vehicle Registration Fee
3. Audited Financial Statements Requirements
4. Compliance Reporting Requirements
5. Walk-through Compliance Reporting Forms
6. Questions and Answers



A Brief History

2000 Measure B (MB)

- In 1986, voters approved Measure B half-cent sales tax
- In 2000, Measure B reauthorized with 81.5% voter approval rate



2010 Vehicle Registration Fee (VRF)

- In 2010, voters approved the Vehicle Registration Fee
- Authorized collection of an annual \$10 per vehicle registration fee starting in May, 2011

2014 Measure BB (MBB)

- In 2014, voters approved Measure BB to augment and extend the existing sales tax measure
- Collections started in April 2015



DLD Program Compliance Workshop

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DLD Program Overview



- **Over 50% of net revenues** generated from the Measure B, Measure BB and Vehicle Registration Fee (VRF) Programs are returned to source as “**Direct Local Distributions**” (DLDs)
- Twenty recipients (cities, transit agencies and the County)
- DLD Programs
 - Bicycle/Pedestrian
 - Local Streets and Roads (local transportation)
 - Transit
 - Special Transportation for Seniors and People with Disabilities (Paratransit)



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Measure B/BB/VRF Direct Local Distributions through FY18/19

Fiscal Year	Measure B	Measure BB	Vehicle Registration Fee	Total
FY 01/02	\$12,006,000			\$12,006,000
FY 02/03	\$49,455,451			\$49,455,451
FY 03/04	\$53,086,000			\$53,086,000
FY 04/05	\$54,404,793			\$54,404,793
FY 05/06	\$59,357,051			\$59,357,051
FY 06/07	\$61,176,456			\$61,176,456
FY 07/08	\$62,543,374			\$62,543,374
FY 08/09	\$54,501,184			\$54,501,184
FY 09/10	\$50,808,873			\$50,808,873
FY 10/11	\$56,693,936		\$527,810	\$57,221,746
FY 11/12	\$60,556,173		\$6,978,012	\$67,534,185
FY 12/13	\$64,812,051		\$6,877,080	\$71,689,131
FY 13/14	\$66,662,145		\$7,221,595	\$73,883,740
FY 14/15	\$69,516,036	\$13,429,323	\$7,369,866	\$90,315,225
FY 15/16	\$72,008,976	\$69,875,475	\$7,421,869	\$149,306,320
FY 16/17	\$74,971,061	\$72,194,974	\$7,452,819	\$154,618,854
FY 17/18	\$81,030,004	\$78,118,871	\$7,429,111	\$166,577,986
FY 18/19	\$87,708,369	\$84,886,228	\$7,601,315	\$180,195,912
Total	\$1,091,297,933	\$318,504,871	\$58,879,476	\$1,468,682,280

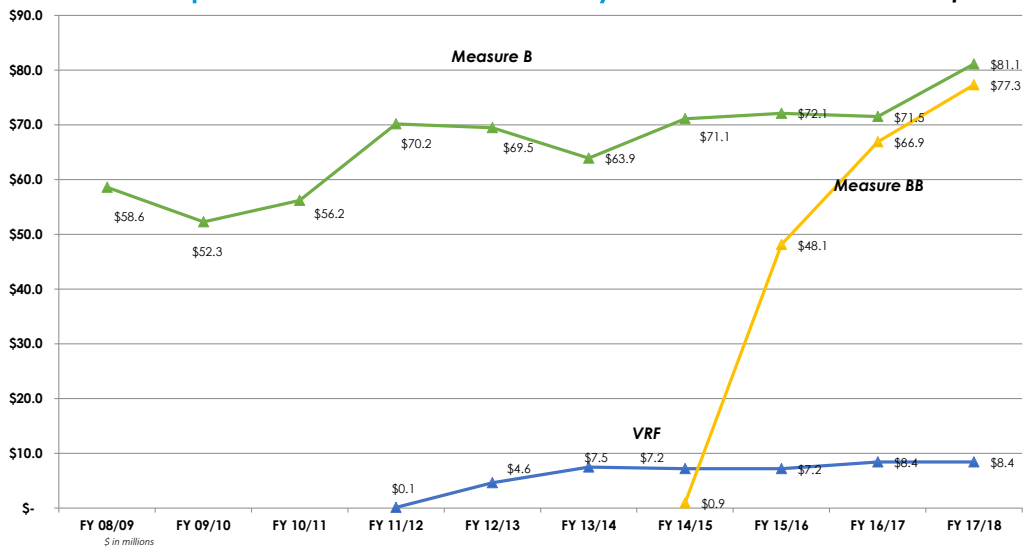


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DLD Expenditure History

**\$166.8 M Total
FY 17-18 Expenditures**



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FY 17-18 DLD Accomplishments

MEASURE B/BB FUNDED IMPROVEMENTS

\$158.4 million in MB & MBB expenditures

Total Transit Trips	91.4 million trips
Total ADA mandated trips	0.9 million trips
Total Same Day Para-Trips	62,000 paratransit trips
Total Street Rehabilitation	196 lane miles
Total Complete Streets	12 projects implemented
Total Bikeways (non-class 1)	20 lane miles
Total Bike/Ped Masterplans	6 cities updating master plans
Total Sidewalk/curb/gutters	2 miles various repairs

VRF FUNDED IMPROVEMENTS

\$8.4 million in VRF expenditures

Total Street Rehabilitation	83 lane miles
Total Signal Improvements	106 signals (ITS, signal upgrades/maintenance)



NOTES
*Quantity completed are as reported by the jurisdictions, and represent a rounded value.
**Not all improvement types or activities are shown.

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DLD Fund Balances (As of the end of FY 17-18)

Jurisdiction:	Measure B	Measure BB	Vehicle Registration Fee	Total Balance
AC Transit	\$ 4,864,683	\$ 5,399,943		\$10,264,626
BART	\$ -	\$ -		\$0
LAVTA	\$ -	\$ -		\$0
WETA	\$ 1,486,689	\$ 836,258		\$2,322,947
ACE	\$ 377,857	\$ 5,000		\$382,857
Alameda County	\$ 2,912,529	\$ 5,875,911	\$1,365,027	\$10,153,467
City of Alameda	\$ 2,362,180	\$ 1,642,626	\$326,605	\$4,331,411
City of Albany	\$ 904,594	\$ 1,169,639	\$137,114	\$2,211,347
City of Berkeley	\$ 2,858,040	\$ 5,684,401	\$981,865	\$9,524,306
City of Dublin	\$ 1,073,439	\$ 492,717	\$290,617	\$1,856,773
City of Emeryville	\$ 1,315,393	\$ 598,751	\$227,615	\$2,141,759
City of Fremont	\$ 3,807,008	\$ 2,545,115	\$1,189,784	\$7,541,907
City of Hayward	\$ 3,516,839	\$ 3,262,805	\$61,687	\$6,841,331
City of Livermore	\$ 2,971,622	\$ 2,657,587	\$1,335,741	\$6,964,950
City of Newark	\$ 975,281	\$ 622,483	\$261,476	\$1,859,240
City of Oakland	\$ 12,144,394	\$ 5,815,949	\$1,825,889	\$19,786,232
City of Piedmont	\$ 5,103	\$ 2,370	\$105	\$7,578
City of Pleasanton	\$ 469,383	\$ 1,280,120	\$274,728	\$2,024,231
City of San Leandro	\$ 2,540,060	\$ 1,900,693	\$775,695	\$5,216,448
City of Union City	\$ 1,322,073	\$ 1,062,384	\$845,403	\$3,229,860
Total	\$ 45,907,169	\$ 40,854,751	\$9,899,351	\$96,661,271



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Program Compliance Purpose

- Independent audit of DLD receipts and expenses
- Completion of program reporting requirements
- Monitor the use and performance of the DLD funds
- Adherence to Timely Use of Funds requirements



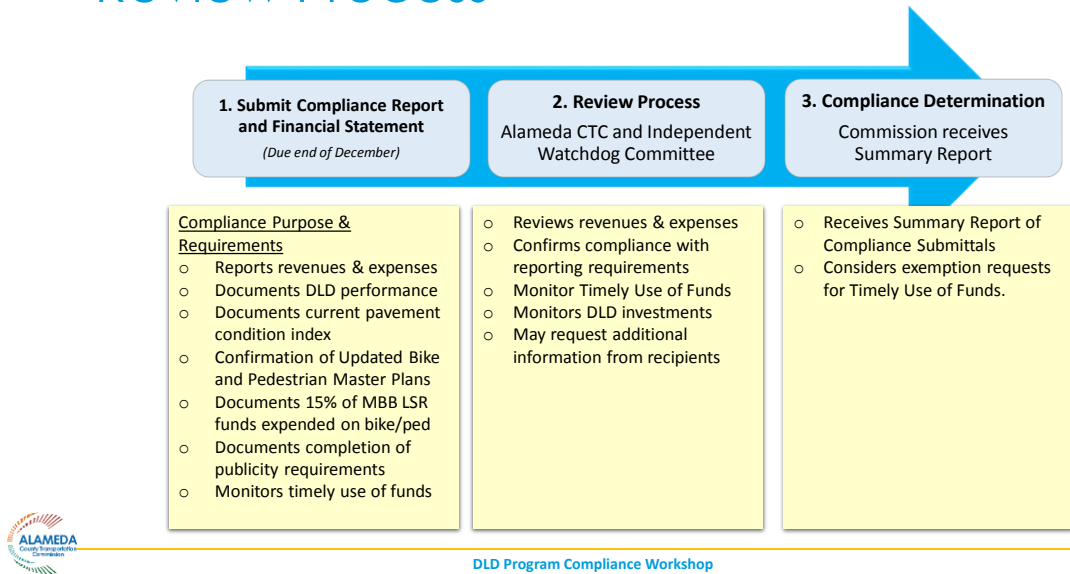
Program Compliance Review

- Each year, recipients must report on the prior fiscal year expenditures and submit:
 1. Audited Financial Statements (separate for each fund)
 2. Compliance Reports

The reporting period for this year is Fiscal Year 2018-19.
- Alameda CTC and the Independent Watchdog Committee (IWC) reviews submitted materials to determine annual program compliance
- Reports published publically on the Alameda CTC website



Compliance Requirements and Review Process



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Schedule

Dates	Action
September 2019	Compliance Forms Available
September 5 th	Compliance Workshop
December 27th	Audited Financial Statements Due
December 27th	Compliance Reporting Forms Due
January – February 2020	Staff reviews Audited Financial Statements and Compliance Reports and may request additional information
March - April 2020	IWC reviews finalized materials and may request additional information
June 2020	Commission receives Summary Program Compliance Report and considers any Request for Exemptions

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3. Audited Financial Statement Requirements



Audited Financial Statements Requirements

- 1. Separate Audited Financial Statements for MB, MBB, and VRF**
 - Do not include funds received for specific capital projects, discretionary grants, or fare revenues
- 2. Restatement of Prior Year Financial Statements**
 - Required if beginning fund balance does not match the ending fund balance in the financial statements submitted for FY 2018-19.
- 3. Required Explanations for**
 - Restatement of fund balances
 - Lack of interest earnings
- 4. Transfer of Funds**
 - Transfers of Funds out of the Measure B/BB/VRF funds are not allowed. All expenditures must appear on the Measure B/BB/VRF Statement of Revenues, Expenditures, and Change in Fund Balances.
- 5. Independent Audit Opinion that demonstrates**
 - Compliance with Measure B/BB/VRF requirements.
 - Financial Statements are presented fairly, in all material respects, the financial position of MB/MBB/VRF as of June 30, 2019



Audited Financial Statements Sample Format

BALANCE SHEET					
As of June 30, 20XX					
Alameda County Transportation Commission					
Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
ASSETS					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Direct Local Distribution Program Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Assets: Specify	-	-	-	-	-
Total Assets	\$ -	\$ -	\$ -	\$ -	\$ -
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
Total Liabilities	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Restricted for Measure B Programs and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -
Total Liabilities & Fund Balances	\$ -	\$ -	\$ -	\$ -	\$ -

Sample format included in the Program Compliance Submittal Guidance Document



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Audited Financial Statements Sample Format

CITY OF ACME					
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE					
For the Fiscal Year Ended June 30, 20XX					
Alameda County Transportation Commission					
Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
REVENUES					
Measure B Direct Local Distribution Program Revenue					
Direct Local Distribution Funds Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Interest (required)	-	-	-	-	-
GASB31 Adjustments	-	-	-	-	-
Total Program Revenues	\$ -	\$ -	\$ -	\$ -	\$ -
EXPENDITURES*					
Measure B Direct Local Distribution Expenses					
General Government	-	-	-	-	-
Planning and Engineering	-	-	-	-	-
Construction	-	-	-	-	-
Transportation and Operations	-	-	-	-	-
Total Program Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
REVENUES OVER (UNDER) EXPENDITURES/ NET CHANGE IN FUND BALANCE	\$ -	\$ -	\$ -	\$ -	\$ -
FUND BALANCES					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Separate lines for
each type of
revenue

Sample format included in the Program Compliance Submittal Guidance Document



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Audited Financial Statements

- **Non-compliance** with requirements will require restated/revised Audited Financial Statements
- Contact Alameda CTC's Finance Department with any questions related to the Audited Financial Statements

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4. Program Compliance Reporting



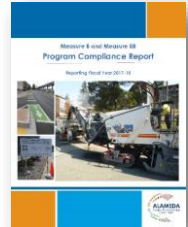
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Program Compliance Requirements

Requirement Overview

1. Reports revenues & expenses
2. Documents completion of publicity requirements
3. Documents DLD performance
 - Pavement Condition Index
 - Updated Bike and Pedestrian Master Plans
 - Documents 15% of MBB LSR funds expended on bike/ped
 - Monitors timely use of funds



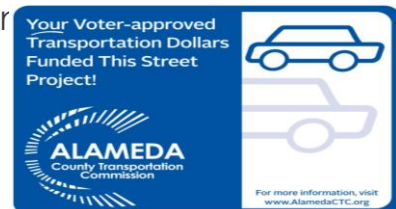
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Program Compliance Requirements

Publicity Requirements

1. **Article:** Publish a Measure B/BB/VRF article
2. **Website:** Publish Measure B/BB/VRF information on jurisdiction's website
3. **Signage:** Post signage on activities funded by B/BB/VRF



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DLD Performance Measures

DLD Program	Performance Measure	Performance Metric and Standard
Bicycle/Pedestrian	Current Master Plans	Plan(s) no more than 5 years old, based on adoption date.
	Capital Project and Program Investment	Investment into capital projects and programs is greater than funding program administration
Local Streets and Roads	Capital Project and Program Investment	Investment into capital projects and programs is greater than funding program administration
	Pavement State of Repair	Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.
	Maintain 15% of Measure BB LSR investments on Bicycle/Pedestrian Improvements	Maintain a 15% minimum Measure BB LSR investment to support bicycling and walking.
Mass Transit	On-time Performance	Agencies are expected to maintain or increase on-time performance annually based on operator's adopted on-time performance target
	Cost Effectiveness <ul style="list-style-type: none"> Operating Cost per Passenger 	Maintain operating cost per passenger or per revenue vehicle hour/mile
Paratransit	Cost Effectiveness <ul style="list-style-type: none"> Operating Cost per Passenger 	Maintain cost per trip or per passengers Service types such as ADA mandated paratransit, door-to-door service, taxi programs, accessible van service, shuttle service, group trips



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Bicycle/Pedestrian Program Performance Measures



Current Master Plan: Plan(s) no more than five years old, based on adoption date. Jurisdiction must indicate plans to update outdated plans.

Bicycle and/or Pedestrian Master Plan Status (Adoption Year)				
Agency/ Jurisdiction:	Bicycle Plan	Pedestrian Plan	Bicycle / Pedestrian Plan	Anticipated Update Status
ACPWA	N/A	N/A	2012	Approval in 2019/20
City of Alameda	2010	2009	N/A	Approval in 2020/21
City of Albany	N/A	N/A	2014	Approval in 2020/21
City of Berkeley	2017	2012	N/A	Approval in 2019/20
City of Dublin	N/A	N/A	2014	No Update Required.
City of Emeryville	N/A	N/A	2017	No Update Required.
City of Fremont	2018	2016	N/A	No Update Required.
City of Hayward	2007	N/A	N/A	Begin update in 2018/19
City of Livermore	N/A	N/A	2018	No Update Required.
City of Newark	N/A	N/A	2017	No Update Required.
City of Oakland	2012	2017	N/A	Approval in 2018/19
City of Piedmont	N/A	N/A	2014	No Update Required.
City of Pleasanton	N/A	N/A	2017	No Update Required.
City of San Leandro	2018	2018	2018	No Update Required.



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Local Street and Roads Program Performance Measure

Pavement Condition Index: Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.

Jurisdiction:	PCI Score	PCI Score > 60?
Alameda County	71	Yes
City of Alameda	64	Yes
City of Albany	58	No
City of Berkeley	56	No
City of Dublin	85	Yes
City of Emeryville	77	Yes
City of Fremont	72	Yes
City of Hayward	70	Yes
City of Livermore	77	Yes
City of Newark	76	Yes
City of Oakland	55	No
City of Piedmont	61	Yes
City of Pleasanton	79	Yes
City of San Leandro	56	No
City of Union City	81	Yes

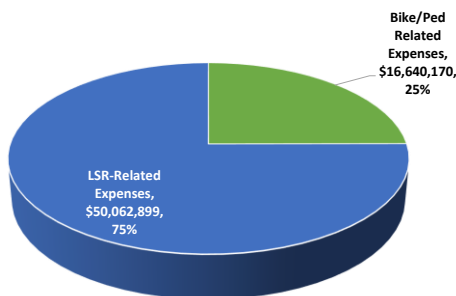


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Local Street and Road Program Performance Measure

15% Measure BB LSR Requirement: Requires 15% of Measure BB Local Streets and Roads (LSR) DLD funds to be spent on improvements benefiting bicyclists and pedestrians.



Jurisdiction:	Total LSR Expenditures to Date	Total LSR Expenditures on Bike/Ped to Date	Percentage of LSR Expenditures on Bike/Ped over Total LSR Expend	15% minimum LSR achieved?
ACPWA	\$3,041,727	\$2,378,758	78%	Yes
City of Alameda	\$4,581,446	\$2,390,264	52%	Yes
City of Albany	\$175,875	\$163,325	93%	Yes
City of Berkeley	\$4,210,014	\$1,166,574	28%	Yes
City of Dublin	\$1,020,000	\$243,874	24%	Yes
City of Emeryville	\$338,325	\$55,250	16%	Yes
City of Fremont	\$6,035,000	\$1,942,788	32%	Yes
City of Hayward	\$6,294,769	\$1,322,716	21%	Yes
City of Livermore	\$767,398	\$173,438	23%	Yes
City of Newark	\$1,117,332	\$390,212	35%	Yes
City of Oakland	\$31,235,844	\$4,947,344	16%	Yes
City of Piedmont	\$1,255,728	\$254,807	20%	Yes
City of Pleasanton	\$1,973,416	\$444,914	23%	Yes
City of San Leandro	\$3,008,337	\$507,420	17%	Yes
City of Union City	\$1,647,858	\$258,488	16%	Yes
Total	\$66,703,069	\$16,640,170	25%	Yes



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Transit Program Performance Measures

On-time Performance: Maintain or increase on-time performance annually based on operator's adopted on-time performance target

Jurisdiction:	On-Time Performance Goal	On-Time Performance Actual	Goal Achieved?
AC Transit	72%	70%	No
ACE	95%	89%	No
BART	95%	92%	No
LAVTA	85%	85%	Yes
Union City Transit	90%	92%	Yes
WETA	95%	96%	Yes

Cost Effectiveness: Maintain operating cost per passenger

FY 17-18 Operating Cost Per Passenger Trip			
Jurisdiction:	Total Measure B/BB Cost ¹	Total Passenger Trips	MB/BB Operating Cost Per Passenger Trip
AC Transit	\$ 51,491,476	45,755,619	\$1.13
ACE	\$ 4,064,817	1,398,954	\$2.91
BART	\$ 729,401	43,000,000	\$0.02
LAVTA	\$ 1,721,958	1,647,003	\$1.05
Union City Transit	\$ 843,951	277,717	\$3.04
WETA	-	-	-

Notes:

- Costs per trip includes the total Measure B/BB costs divided by number of passenger trips reported by the operator. It does not include total program costs (other funds). Cost per trip varies from agency to agency based on local needs, services provided, program administration, and DLD implementation.
- WETA did not expend Measure B/BB funds on operations in FY 17-18.



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Paratransit Program Performance Measures

Cost Effectiveness of Services: Maintain cost per trip or per passengers
Service types such as ADA mandated paratransit, city-based door-to-door service, taxi programs, accessible van service, shuttle service, group trips

ADA Mandated Services					
Agency	Number of One-way Trips	Total MB/BB Costs	Total Costs	MB/BB Cost Per Trip	Total Costs Per Trip (all Sources)
AC Transit	531,840	\$12,327,122	\$25,873,096	\$23.18	\$48.65
BART	238,942	\$4,331,550	\$12,013,729	\$18.13	\$50.28
LAVTA	50,967	\$497,715	\$1,860,252	\$9.77	\$36.50
Union City	18,028	\$515,120	\$914,346	\$28.57	\$50.72

City Door-to-Door Services					
Agency	Number of One-way Trips	Total MB/BB Costs	Total Costs	MB/BB Cost Per Trip	Total Costs Per Trip (all Sources)
Emeryville	2,281	\$60,600	\$60,600	\$26.57	\$26.57
Fremont	18,178	\$494,388	\$494,388	\$27.20	\$27.20
Hayward	1,525	\$75,000	\$75,000	\$49.18	\$49.18
Newark	5,438	\$168,677	\$168,677	\$31.02	\$31.02
Oakland	14,328	\$343,715	\$398,763	\$23.99	\$27.83
Pleasanton	7,555	\$181,002	\$181,002	\$23.96	\$23.96

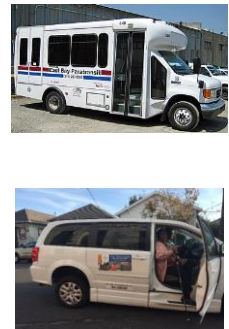
Notes:

- Costs per trip includes the total Measure B/BB costs divided by number of passenger trips reported by the recipient. It does not include total program costs (other funds). Cost per trip varies from agency to agency based on local needs, services provided, program administration, and program implementation of DLD funds.
- ADA Mandated Services for AC Transit/BART are provided through the East Bay Paratransit Consortium (EBPC).



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Measure B DLD Historical Balance

Jurisdiction:	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
AC Transit	\$ 3,064,267	\$ 6,573,949	\$ 4,307,532	\$ 4,406,923	\$4,864,683
BART	\$ -	\$ -	\$ -	\$ -	\$0
LAVTA	\$ -	\$ -	\$ -	\$ -	\$0
WETA	\$ 3,446,424	\$ 2,298,655	\$ 1,777,126	\$ 942,696	\$1,486,689
ACE	\$ 2,168,442	\$ 2,176,303	\$ 2,777,950	\$ 1,159,643	\$377,857
Alameda County	\$ 2,256,162	\$ 2,339,106	\$ 2,025,682	\$ 1,649,615	2,912,529
City of Alameda	\$ 2,755,714	\$ 3,069,434	\$ 4,220,309	\$ 3,774,895	\$2,362,180
City of Albany	\$ 129,178	\$ 378,642	\$ 275,120	\$ 275,120	\$904,594
City of Berkeley	\$ 2,562,623	\$ 1,946,435	\$ 2,289,359	\$ 2,498,331	\$2,858,040
City of Dublin	\$ 869,099	\$ 668,205	\$ 826,958	\$ 842,263	\$1,073,439
City of Emeryville	\$ 416,800	\$ 672,281	\$ 962,237	\$ 1,024,967	\$1,315,393
City of Fremont	\$ 3,284,761	\$ 2,200,657	\$ 2,488,555	\$ 3,154,839	\$3,807,008
City of Hayward	\$ 2,040,253	\$ 1,607,990	\$ 3,815,761	\$ 4,773,849	\$3,516,839
City of Livermore	\$ 1,930,332	\$ 1,226,372	\$ 2,112,181	\$ 2,706,144	\$2,971,622
City of Newark	\$ 475,201	\$ 606,561	\$ 789,539	\$ 832,684	\$975,281
City of Oakland	\$ 11,447,976	\$ 11,072,392	\$ 10,214,483	\$ 12,493,323	\$12,144,394
City of Piedmont	\$ 393,761	\$ 115,585	\$ 82,292	\$ 73,181	\$5,103
City of Pleasanton	\$ 1,686,098	\$ 1,530,777	\$ 696,163	\$ 1,424,633	\$469,383
City of San Leandro	\$ 3,420,388	\$ 3,346,899	\$ 2,340,457	\$ 2,313,732	\$2,540,060
City of Union City	\$ 1,142,339	\$ 302,117	\$ 306,691	\$ 821,847	\$1,322,073
Total	\$ 43,489,819	\$ 42,132,358	\$ 42,308,395	\$ 45,168,686	\$45,907,169



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Measure BB DLD Historical Balance

Jurisdiction:	FY 14/15	FY 15/16	FY 16/17	FY 17/18
AC Transit	\$ 5,843,198	\$ 4,686,801	\$ 4,859,416	\$ 5,399,943
BART	\$ -	\$ -	\$ -	\$ -
LAVTA	\$ -	\$ -	\$ -	\$ -
WETA	\$ 125,391	\$ 100,576	\$ 104,279	\$ 836,258
ACE	\$ 34,890	\$ 1,452	\$ 2,829	\$ 5,875,911
Alameda County	\$ 506,146	\$ 3,111,405	\$ 5,358,820	\$ 1,642,626
City of Alameda	\$ 389,207	\$ 2,007,504	\$ 1,709,082	\$ 5,000
City of Albany	\$ 88,307	\$ 350,879	\$ 350,879	\$ 1,169,639
City of Berkeley	\$ 634,434	\$ 3,521,419	\$ 3,922,745	\$ 5,684,401
City of Dublin	\$ 95,140	\$ 626,195	\$ 755,108	\$ 492,717
City of Emeryville	\$ 61,006	\$ 320,052	\$ 351,899	\$ 598,751
City of Fremont	\$ 599,542	\$ 2,416,806	\$ 1,290,623	\$ 2,545,115
City of Hayward	\$ 610,287	\$ 3,191,770	\$ 4,101,603	\$ 3,262,805
City of Livermore	\$ 209,473	\$ 993,560	\$ 1,780,069	\$ 2,657,587
City of Newark	\$ 123,198	\$ 612,076	\$ 718,569	\$ 622,483
City of Oakland	\$ 2,343,116	\$ 9,276,907	\$ 9,510,040	\$ 5,815,949
City of Piedmont	\$ 79,133	\$ 23,752	\$ 238,316	\$ 2,370
City of Pleasanton	\$ 208,325	\$ 1,100,578	\$ 1,760,556	\$ 1,280,120
City of San Leandro	\$ 327,542	\$ 1,706,819	\$ 1,410,222	\$ 1,900,693
City of Union City	\$ 159,884	\$ 257,566	\$ 1,112,775	\$ 1,062,384
Total	\$ 12,438,217	\$ 34,306,118	\$ 39,337,831	\$ 40,854,751



DLD Program Compliance Workshop

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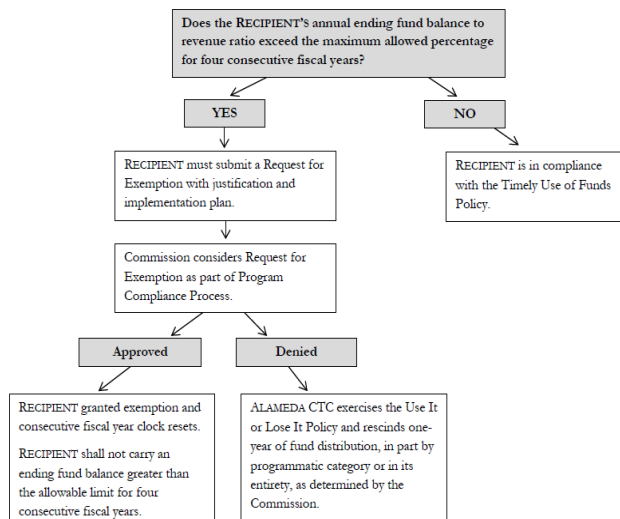
VRF DLD Historical Balance

Jurisdiction:	FY 13/14	FY 14/15	FY 15/16	FY 16/17	FY 17/18
Alameda County	\$ 201,734	\$ 314,761	\$ 795,013	\$ 630,825	\$ 1,365,027
City of Alameda	\$ 775,835	\$ 710,844	\$ 620,460	\$ 457,525	\$ 326,605
City of Albany	\$ 19,932	\$ 83,453	\$ 127,231	\$ 127,231	\$ 137,114
City of Berkeley	\$ 1,115,599	\$ 1,059,908	\$ 825,140	\$ 1,037,275	\$ 981,865
City of Dublin	\$ 85,478	\$ 174,188	\$ 215,224	\$ 207,516	\$ 290,617
City of Emeryville	\$ 42,257	\$ 87,399	\$ 131,081	\$ 179,404	\$ 227,615
City of Fremont	\$ 695,116	\$ 534,585	\$ 949,487	\$ 524,480	\$ 1,189,784
City of Hayward	\$ 552,802	\$ 458,779	\$ 1,046,299	\$ 1,020,835	\$ 61,687
City of Livermore	\$ 558,359	\$ 774,914	\$ 750,278	\$ 1,154,634	\$ 1,335,741
City of Newark	\$ 423,072	\$ 479,695	\$ 256,004	\$ 203,027	\$ 261,476
City of Oakland	\$ 2,976,536	\$ 3,022,593	\$ 2,389,944	\$ 1,262,281	\$ 1,825,889
City of Piedmont	\$ 141,877	\$ 30,453	\$ 3,185	\$ 4,931	\$ 105
City of Pleasanton	\$ 174,602	\$ 158,329	\$ 395,672	\$ 760,937	\$ 274,728
City of San Leandro	\$ 499,093	\$ 619,752	\$ 636,938	\$ 571,850	\$ 775,695
City of Union City	\$ 849,671	\$ 804,932	\$ 424,964	\$ 633,988	\$ 845,403
Total	\$ 9,111,962	\$ 9,314,585	\$ 9,566,920	\$ 8,776,739	\$ 9,899,351



Timely Use of Funds Policies

- **Policy:** Recipient shall not carry a fiscal year ending fund balance greater than 40 percent of the DLD revenue received for that same fiscal year for four consecutive fiscal years, by funding program.
- **Effective:** Policy applies to Fiscal Year 2016-17 funds.



Measure B Timely Use of Funds Monitoring

Measure B
Ratio Ending Balance /
Annual Revenue

Agency	FY 16/17	FY 17/18	FY 18/19	FY 19/20
AC Transit	15%	16%		
BART	0%	0%		
LAVTA	0%	0%		
WETA	91%	133%		
ACE	41%	12%		
ACPWA	50%	77%		
City of Alameda	166%	92%		
City of Albany	143%	156%		
City of Berkeley	69%	72%		
City of Dublin	133%	142%		
City of Emeryville	293%	344%		
City of Fremont	79%	88%		
City of Hayward	128%	88%		
City of Livermore	208%	220%		
City of Newark	101%	111%		
City of Oakland	92%	84%		
City of Piedmont	16%	1%		
City of Pleasanton	121%	38%		
City of San Leandro	115%	123%		
City of Union City	47%	71%		



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Measure BB Timely Use of Funds Monitoring

Measure BB
Ratio Ending Balance /
Annual Revenue

Agency	FY 16/17	FY 17/18	FY 18/19	FY 19/20
AC Transit	15%	16%		
BART	0%	0%		
LAVTA	0%	0%		
WETA	15%	115%		
ACE	0%	0%		
ACPWA	201%	192%		
City of Alameda	81%	69%		
City of Albany	169%	218%		
City of Berkeley	116%	155%		
City of Dublin	137%	75%		
City of Emeryville	108%	169%		
City of Fremont	40%	72%		
City of Hayward	125%	93%		
City of Livermore	157%	224%		
City of Newark	107%	88%		
City of Oakland	75%	43%		
City of Piedmont	56%	1%		
City of Pleasanton	159%	110%		
City of San Leandro	80%	104%		
City of Union City	80%	72%		



DLD Program Compliance Workshop

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VRF Timely Use of Funds Monitoring

Agency	VRF Ratio Ending Balance / Annual Revenue			
	FY 16/17	FY 17/18	FY 18/19	FY 19/20
ACPWA	86%	188%		
City of Alameda	136%	97%		
City of Albany	61%	172%		
City of Berkeley	204%	193%		
City of Dublin	75%	103%		
City of Emeryville	361%	458%		
City of Fremont	49%	111%		
City of Hayward	131%	8%		
City of Livermore	272%	315%		
City of Newark	96%	124%		
City of Oakland	70%	102%		
City of Piedmont	10%	0%		
City of Pleasanton	210%	76%		
City of San Leandro	133%	182%		
City of Union City	184%	248%		



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Performance Monitoring Tool

Performance Monitoring Tool

Section 1: Timely Use of Funds

RECIPIENT shall not carry a fiscal year ending fund balance greater than 40 percent of the Direct Local Distribution revenue received for that same fiscal year for four consecutive fiscal years, by funding program.

2000 Measure B	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
FY Revenue				\$ -	\$ -	\$ -	\$ -	\$ -
FY Fund Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Ending Fund Balance Percent			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

2014 Measure BB	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
FY Revenue			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Fund Balance			\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Ending Fund Balance Percent			#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

Section 2: Measure BB LSR Expenditure Requirement

RECIPIENT shall maintain a 15% annual minimum Local Streets and Roads (LSR) investment to support bicycling and walking (for Measure BB funds only).

Consecutive LSR Requirement	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
Total LSR MBB DLD Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LSR MBB DLD Expenditures on Bike/Ped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ratio: LSR Bike&Ped Expenditure/Total LSR Expenditures	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
15% Minimum achieved?	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

- Tracking of Timely Use of Funds and MBB LSR Expenditure Requirement
- Monitoring Tool (excel sheet) available here: <https://www.alamedactc.org/funding/direct-local-prog-dist-pay/>



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5. Compliance Reporting Forms Walk-through



Annual Program Compliance Report

Submittal Instructions and Guidance

- Submittal Instructions, forms and guidance are available on the website:
<https://www.alamedactc.org/funding/direct-local-prog-dist-pay/>
- Compliance Report Format
 - Measure B/BB combined in one workbook
 - VRF is another separate workbook

ALAMEDA
County Transportation Commission

111 Broadway, Suite 800, Oakland, CA 94607 • PH: (510) 268-7400 • www.alamedactc.org

Fiscal Year 2018-2019
MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE
AUDITED FINANCIAL STATEMENTS AND
PROGRAM COMPLIANCE REPORTING
Reporting Period July 1, 2018 through June 30, 2019

SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS

SECTION	
1.1	Reporting Requirements..... 1
	Audited Financial Statements Requirements..... 2
	Sample Financial Statements Format..... 3
	Program Compliance Reporting Requirements..... 4
1.2	Submittal Instructions..... 5
1.3	Timely Use of Funds Policies..... 6
1.4	DLD Performance Monitoring..... 6
1.5	Program Compliance Report Form Guidance..... 6

End of Year Program Compliance Report



Overview of Reporting Forms

- Each DLD program consolidated in shaded group tabs in the excel file
- Report Forms Include:
 1. Cover Sheet
 2. General Compliance Reporting
 3. Table 1 – Summary of Revenues, Expenditures, and Change in Fund Balance
 4. Table 2 – Details Summary of Expenditures



Cover Sheet

MEASURE B AND MEASURE BB
Annual Program Compliance Report
Reporting Fiscal Year 2018-2019

AGENCY CONTACT INFORMATION

Agency Name: _____

Date: _____

Primary Point of Contact

Name: _____

Title: _____

Phone: _____

Email: _____

Agency's Certification of True and Accurate Reporting by Submission

By submitting this Compliance Report to the Alameda County Transportation Commission, the submitting agency certifies the compliance information reported is true and complete to the best of their knowledge, and the dollar figures in the agency's Audited Financial Statement matches exactly to the revenues and expenditures reported herein.

Additionally, for the 2000 Measure B and 2014 Measure BB Direct Local Distribution (DLD) funds, pursuant to the California Public Utilities Code 180001 (e), funds generated by the transportation sales tax are to be used to supplement and not replace existing local revenues used for transportation purposes. By submit this report, the agency confirms that DLD funds are supplementing and not replacing existing local revenues used for transportation purposes.

Program Compliance Report Structure

This Reporting Form is broken into the following sections for the Measure B and BB Direct Local Distribution Programs applicable to the recipient agency.

- Cover - Agency Contact
- General Compliance Reporting for all programs
- Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance
- Table 2 - Detailed Summary of Expenditures and Accomplishments



General Compliance Reporting



Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19
GENERAL COMPLIANCE REPORTING

1. Indicate the adoption year of the most current Bicycle/Pedestrian Master Plan, as applicable.

	Adoption Year
Bicycle Master Plan	
Pedestrian Master Plan	
Bike/Foot Master Plan	

If the plans are over five years past the last adoption year, specify when your agency's will perform its next update.
Indicate N/A, if not applicable.

2a. How much of the program fund balance is encumbered into active contracts/projects?

Encumbered value should be less than or equal to the available balance.

	\$ Encumbered
MB Balance	\$ -
MBB Balance	\$ -
Total	\$ -

2b. Why is there a fund balance? Indicate N/A, if not applicable.

2c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	DLD Amount	Project Status
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

3. Confirm all expenditures were governing body approved (Yes/No).

4. Confirm the completion of the publicity requirements in the table below (Yes/No).

	Measure B	Measure BB	Copy of article, website, signage attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

Table 1 – Revenues / Expenditures



MEASURE B AND MEASURE BB
Annual Program Compliance Report Fiscal Year 2018-2019
TABLE 1: SUMMARY OF REVENUES, EXPENDITURES AND CHANGES IN FUND BALANCE

DIRECTIONS: Complete the sections below based on the Measure B and BB Audited Financial Statements, for the respective DLD programs for your agency. Values must match financial statements and total reported expenditures on Table 2.

A. 2000 MEASURE B Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Notes					

B. 2014 MEASURE BB Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Notes					

Table 2 – Detail of Expenditures

Bicycle and Pedestrian Direct Local Distribution Program											
Reporting Period - Fiscal Year 2018-19											
TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS											
Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year. Expenditure total must correspond to your Audited Financial Statements, and Table 1 values.											
No.	Project Category (Drop-down Menu)	Project Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 18-19	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures
1										\$ -	\$ -
2										\$ -	\$ -
3										\$ -	\$ -
4										\$ -	\$ -
5										\$ -	\$ -
6										\$ -	\$ -
7										\$ -	\$ -
8										\$ -	\$ -
9										\$ -	\$ -
10										\$ -	\$ -
11										\$ -	\$ -
12										\$ -	\$ -
13										\$ -	\$ -
14										\$ -	\$ -
15										\$ -	\$ -
16										\$ -	\$ -
17										\$ -	\$ -
18										\$ -	\$ -
19										\$ -	\$ -
20										\$ -	\$ -
21										\$ -	\$ -
22										\$ -	\$ -
23										\$ -	\$ -
24										\$ -	\$ -
25										\$ -	\$ -
Total Percentage of Capital vs Administrative Costs										RDV(D)	
a. Total Capital										\$ -	
b. Total Administrative										\$ -	
Is the total percentage of Capital vs Program Administration (outreach, staffing, administrative support) Costs GREATER THAN 50%? If not, explain how capital investments will increase in the future.										TOTAL	
										Match to Table 1?	TRUE



Table 2 – Detail of Expenditures Unit Guide

Unit	Unit Used to Describe
Bicycle Parking Spaces	Number of bike parking spaces (Bike Parking Spaces/ Bicycle Racks Installed – indicate spaces)
Intersection	Number of intersections improved, traffic signals, roundabouts, etc. Use the additional column to provide specific details.
Lane Miles	Length of roadway, street improvements (widening), and bicycle facilities (bike lane specific)
Linear Feet:	Length of sidewalk and pedestrian facilities
Meals Delivered	Number of meals delivered through a meal delivery program
People/Passengers	Number of people/passengers transported, contacted, or served
Scholarships Provided	Number of trip scholarships provided, ticket purchases
Square Feet	Quantity of rehabilitation/overlay improvements, building/floor plan specifications, landscaping, etc.
One-way Unduplicated Passenger Trips	Number of one-way, unduplicated passenger trips
Other	For any improvements/services that are unable to be qualified using the available, use the additional information columns to specify units/services rendered
Vehicles Purchased	Number of Vehicles Purchased

Capital vs Program/Administrative Investments	
Metric: Investment into capital projects and programs is greater than funding program administration.	
Capital Investment	Capital expenditures are specific costs towards design, row, con and capital support).
Program/Administrative Investment	Administrative expenditures are staffing costs associated with program outreach, administrative support, and other costs not directly tied to a project.



Submission Requirements

1. Submit the Audited Financial Statements and the Program Compliance Forms to jnguyen@alamedactc.org

1. Electronic Versions; Hardcopies are not required

2. DO NOT PDF the Compliance Report (MS Excel Tables)

3. Submit other attachments such as articles and website documentation/screenshots in PDF format

4. Submit photos in JPEG/GIFS format

Audited Financial Statements

Due Friday, December 27, 2019 by 5 p.m.

Program Compliance Reports

Due Friday, December 27, 2019 by 5 p.m.



DLD Program Compliance Workshop

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Questions?

For more information contact the following staff:

Program Compliance Questions

John Nguyen
Principal Transportation Planner
(510) 208-7419
jnguyen@alamedactc.org

Audited Financial Statement Questions

Yoana Navarro
Accounting Manager
[ynavarro@alamedactc.org](mailto:y Navarro@alamedactc.org)
(510) 208-7431



DLD Program Compliance Workshop

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Fiscal Year 2018-2019
MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE
AUDITED FINANCIAL STATEMENTS AND
PROGRAM COMPLIANCE REPORTING

Reporting Period July 1, 2018 through June 30, 2019

SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS

SECTION

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	Sample Financial Statements Format	3
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SECTION 1.1 - Reporting Requirements

INTRODUCTION

Jurisdictions eligible for Measure B (MB), Measure BB (MBB), and Vehicle Registration Fee (VRF) Direct Local Distribution (DLD) funds signed a Master Programs Funding Agreement (MPFA) with the Alameda County Transportation Commission (Alameda CTC). This agreement outlines eligible expenditures, reporting requirements, and policies on the timely use of funds.

Each year, jurisdictions are required to submit separate audited financial statements and Program Compliance Reports for these funds demonstrating fulfillment of the MPFA requirements.

This year's reporting period covers Fiscal Year 2018-2019 from July 1, 2018 through June 30, 2019.

KEY DUE DATES

Submittal	Due Dates
Audited Financial Statements	Friday, December 27, 2019 <ul style="list-style-type: none"> Electronic version by email
Compliance Reports	Friday, December 27, 2019 <ul style="list-style-type: none"> Electronic version by email

STAFF CONTACTS

Financial Questions:	DLD Program Questions:
Yoana Navarro Accounting Manager (510) 208-7431 ynavarro@alamedactc.org	John Nguyen Principal Transportation Planner (510) 208-7419 jnguyen@alamedactc.org

SUBMITTAL INSTRUCTIONS

- Submit electronic versions of the Audited Financial Statements and Program Compliance Reports to jnguyen@alamedactc.org.
- See Section 1.2 Submittal Instructions and requirements.

AUDITED FINANCIAL STATEMENTS REQUIREMENTS

A. Audited Financial Statement: Recipients are required to submit separate audited financial statements for Measure B, Measure BB, and VRF DLD Funds. Each financial statement must include:

1. Independent Auditor's Opinion: Include an independent auditor's opinion on a Balance Sheet, a Statement of Revenues, Expenditures and Changes in Fund Balances and related notes for each program fund type. Alameda CTC recommends this opinion language:

"In our opinion, the City of _____ is in compliance with the laws and regulations, contracts, and grant requirements related to [2000 Measure B, 2014 Measure BB, Vehicle Registration Fee] funds as specified in the agreement between the City and the Alameda County Transportation Commission."

2. Statement of Revenues, Expenditures and Changes in Fund Balances: Each audited financial statement includes a summary of DLD program revenues, interest earnings and expenditures. *Refer to Exhibit A - Sample Financial Statement format, on next page.*
 - The financial statements should only include DLD funds.
 - All fund accounts should be separate and distinguishable on the statements.
3. Balance Sheet: Each audited financial statement includes a summary of DLD program assets, liabilities, and fund balance. *Refer to Exhibit A - Sample Financial Statement format.*

B. Specific Requirements

1. **Beginning Fund Balance:** Must equal to the prior year's ending fund balance.
 - **Restatement of Prior Year's Financial Statements:** Explain change i.e. removed non-DLD revenues included in prior year's financials, and restate the prior year's financial statements.
 - **Fund Balance Sheet:** All audited financial statements must include a balance sheet.
2. **Revenues:** Must equal total DLD Program fund revenue received by the agency
 - **Do not include:** Non-DLD revenues such as fares, project specific reimbursements, grant funds or any funds not specifically related to Measure B/BB/VRF DLDs.
3. **Interest:** Report interest earned on DLD funds only.
 - **Interest:** Measure B/BB/VRF interest must be allocated throughout the fiscal year.
 - **GASB 31:** GASB 31 adjustments must be identified separately from the interest line.
4. **Expenditures:** Expenditures reported on the Audited Financial Statements must equal total DLD fund expenditures reported within the program compliance report.
5. **Ending Fund Balance:** Must be the fund balance as of June 30, 2018.
6. **Transfer of Funds:** Transfer of Funds are not allowed. All Measure B/BB/VRF expenditures must appear on the Statement of Revenues, Expenditures and Changes in Fund Balances.
7. **Reporting Consistency:** The dollar amounts in the Audited Financial Statements must match the program compliance reports.



Exhibit A: Sample Financial Statement Format

CITY OF ACME BALANCE SHEET <i>As of June 30, 20XX</i> Alameda County Transportation Commission Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
ASSETS					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Direct Local Distribution Program Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Assets: <i>Specify</i>	-	-	-	-	-
Total Assets	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
LIABILITIES					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
Total Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES					
Restricted for Measure B Programs and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
Total Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Liabilities & Fund Balances	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

CITY OF ACME STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE <i>For the Fiscal Year Ended June 30, 20XX</i> Alameda County Transportation Commission Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
REVENUES					
Measure B Direct Local Distribution Program Revenue					
Direct Local Distribution Funds Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Interest (<i>required</i>)	-	-	-	-	-
GASB31 Adjustments	-	-	-	-	-
Total Program Revenues	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
EXPENDITURES*					
Measure B Direct Local Distribution Expenses					
General Government	-	-	-	-	-
Planning and Engineering	-	-	-	-	-
Construction	-	-	-	-	-
Transportation and Operations	-	-	-	-	-
Total Program Expenditures	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
REVENUES OVER (UNDER) EXPENDITURES/ NET CHANGE IN FUND BALANCE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
FUND BALANCES					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

* Add additional expenditure categories as necessary.

PROGRAM COMPLIANCE REPORT REQUIREMENTS

A. Measure B / Measure BB / VRF recipients are required to complete a program compliance report that documents the following:

1. **Consistency with Audited Financial Statements:** Revenues/expenditures in the Audited Financial Statements must match the Compliance Reports.
2. **Eligible Expenditures:** Expenditures must be used for eligible program activities. All expenditures must be documented and include a description of the accomplishment and performance of the DLD investment.
3. **Article Publication:** Include documentation of an article published informing the public of Measure B/BB/VRF funded programs/projects.
4. **Website Coverage:** Include documentation of website information informing the public of Measure B/BB/VRF funded programs/projects.
5. **Signage:** Include documentation of posted signage at project sites where Measure B/BB/VRF funds were used.
6. **Bicycle/Pedestrian Master Plan:** Include confirmation of current Local Pedestrian Master Plan AND a Local Bicycle Master Plan OR a combined Local Pedestrian and Bicycle Master Plan. Each plan must be updated, at minimum, every five years. *(Only applicable to Bicycle Pedestrian Program).*
7. **15% of MBB Local Streets and Roads (LSR) funds expended on Bike/Pedestrian improvements:** Report the use of MBB LSR funds on bike/pedestrian improvements (minimum of 15% over the life of the Measure).
8. **Timely Use of Funds:** Demonstrate expeditious use of DLD funds to adhere to the Timely Use of Funds Policies. See Section 1.3.

SECTION 1.2 - Submittal Instructions

Audited Financial Statements

Audited Financial Statements Submittal Instructions	DUE DATE: Friday, December 27, 2019
Electronic submission <ul style="list-style-type: none"> Submit an electronic copy of the Audited Financial Statements to John Nguyen, inguyen@alamedactc.org. A hardcopy is NOT required. 	

Program Compliance Reports

Program Compliance Report Submittal Instructions	DUE DATE: Friday, December 27, 2019
Download Compliance Reporting Forms The Program Compliance Report includes a Microsoft (MS) Excel Workbook with tabbed sections for each program. The forms are available to download at https://www.alamedactc.org/funding/reporting-and-grant-forms/ .	
Electronic submission <ol style="list-style-type: none"> Complete all applicable sections of the MS Workbook for your agency. Include attachments for documenting completion of reporting requirements. <ol style="list-style-type: none"> Include documentation of articles, newsletters, signage, etc. Include (2) max photos per program fund type. Send high-resolution JPEG, GIFs. Send MS Excel file, PDF of the attachments, and electronic photos to John Nguyen, inguyen@alamedactc.org. <p>A hardcopy of the Program Compliance Reports and attachments is NOT required.</p>	

Alameda CTC may request additional information for the local agency to better evaluate compliance with program requirements and policies. Additional program requirements, Timely Use of Funds, and reporting instructions are available on Alameda CTC's website: <https://www.alamedactc.org/funding/reporting-and-grant-forms/>.

SECTION 1.3 - Timely Use of Funds Policies

Timely Use of Funds Policy

In December 2015, the Commission approved the Timely Use of Funds Policies below:

POLICY: RECIPIENT shall not carry a fiscal year ending fund balance greater than 40 percent of the Direct Local Distribution revenue received for that same fiscal year for four consecutive fiscal years, by funding program. Non-compliance with this policy may invoke rescission penalties per the Use it or Lose It Policy.

RECIPIENT may seek an exemption from the Timely Use of Funds Policy through the Annual Program Compliance reporting process. RECIPIENT must demonstrate that extraordinary circumstances have occurred and provide a timely expenditure plan that would justify the exemption. Exemption requests must be submitted to ALAMEDA CTC and approved by the Commission.

IMPLEMENTATION: Through the Annual Program Compliance reporting process, ALAMEDA CTC will monitor the RECIPIENT's annual ending fund balance to revenue received ratio, cumulatively across the RECIPIENT's programmatic categories by fund program, to verify policy compliance.

Each jurisdiction receiving Measure B, Measure BB and Vehicle Registration Fee (VRF) Direct Local Distribution Program funds are required to comply with this policy as referenced in the recently executed 2016 Master Programs Funding Agreement (MPFA) between the jurisdiction and Alameda CTC.

This policy is effective for funds received in Fiscal Year 2016-17, and will be monitored starting with the Fiscal Year 2016-17 program compliance review process.

To better understand the Timely Use of Funds implementation, the following exhibit shows example scenarios of various agencies in compliance and out of compliance.

Refer to the Alameda CTC's website for complete Timely of Funds Policies and Use It or Lose It Policy information: <https://www.alamedactc.org/funding/reporting-and-grant-forms/>.

Exhibit B: Timely Use of Funds Scenarios

SCENARIO 1: Agency OUT of Compliance

- Four consecutive years with an above 40% ratio of Ending Fund Balance to Revenue received each year.
- This agency is out of compliance. Requires exemption request from Timely Use of Funds Policy or penalties under Use it or Lose It.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A Starting Fund Balance		\$ 100	\$ 200	\$ 300
Row B Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C Expenditures	\$ -	\$ -	\$ -	\$ 300
Row D Ending Fund Balance	\$ 100	\$ 200	\$ 300	\$ 100
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	100.00%

SCENARIO 2: Agency IN Compliance

- This agency is saving for a large project in YEAR 4.
- This restarts the four year consecutive clock.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A Starting Fund Balance	\$ -	\$ 100	\$ 200	\$ 300
Row B Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C Expenditures	\$ -	\$ -	\$ -	\$ 361
Row D Ending Fund Balance	\$ 100	\$ 200	\$ 300	\$ 39
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	39.00%

SCENARIO 3: Agency IN Compliance

- This agency increased YEAR 2 expenditures to come into compliance.
- In YEAR 3 decided to limit expenditures. Still in compliance with "four year consecutive clock" restarting at Year 3.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A Starting Fund Balance	\$ -	\$ 100	\$ 39	\$ 139
Row B Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C Expenditures	\$ -	\$ 161	\$ -	\$ -
Row D Ending Fund Balance	\$ 100	\$ 39	\$ 139	\$ 239
% Ratio of Balance/Revenue	100.00%	39.00%	139.00%	239.00%

Notes

1. Row A + B - C = D
2. % Ratio of Balance/ Revenue = Row D / Row B

SECTION 1.4 – Monitoring DLD Performance

DLD Performance Measures

DLD recipients are to document the performance and benefits of the projects and programs funded with Measure B, Measure BB, and/or Vehicle Registration Fee funds. The following performance measures are a selection of performance standards that must be documented at minimum by the recipients, as applicable. Additional performance measures may be requested by the Alameda CTC from time to time.

Performance reporting will be done through Alameda CTC's reporting processes including the annual program compliance reports, annual performance report, and various planning activities, as they are requested and applicable.

Through the Program Compliance Process, the Performance Measures monitored include:

- Current Bicycle and Pedestrian Master Plan(s) – updated within five years.
- Infrastructure investments such as quantity of pavement repaired, pothole repairs, linear feet of sidewalk constructed, traffic signals installed.
- Capital versus Program/Administrative Investments: The investment into capital projects is greater than administrative program expenditures (outreach, staffing, and activities not directly tied to the delivery of a capital improvement).
- Pavement Condition Index: Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.
- Complete Streets Implementation
- Maintain a 15% annual minimum Measure BB LSR investment to support bicycling and walking
- Ridership and Service utilization and provisions
- Transit On-time Performance

Performance will be evaluated periodically through the aforementioned evaluation reports to determine the effectiveness of investments and to inform future investment decisions.

SECTION 1.5 –Compliance Report Form Guidance

Program Compliance Report Structure

This Program Compliance Report consists of two separate reports: 1) Measure B/BB Compliance Report and 2) VRF Compliance Report. Each report is a single MS Workbook that contains the following:

- Cover - Agency Contact Information
- General Compliance Questions for all programs (Bike/Ped, Local Streets and Roads, Transit, Paratransit)
- Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance
- Table 2 - Detailed Summary of Expenditures and Accomplishments

Jurisdictions are expected to complete all relevant sections for which it receives and expends DLD program funds (bike/pedestrian, LSR, Transit, and/or Paratransit).

Table 1: Summary of Revenue, Expenditures, and Changes in Fund Balance

Table 1 is a summary of revenues and expenditures for the fiscal year. The figures reported on this table must correspond to the Audited Financial Statement.

Table 2: Detailed Summary of Expenditures and Accomplishments

Table 2 is a detailed summary of fiscal year expenditures. It describes specific expenditure activities and resulting accomplishments and benefits. Alameda CTC requests jurisdictions to use the following units to describe the quantity of achievements on *Table 2: Expenditures and Accomplishments*. This will standardized the units reported from all fund recipients.

If there are multiple units used for a project, if appropriate, quantify the primary improvement and/or use the additional information columns to specify units all delivered.

Unit	Unit Used to Describe
Bicycle Parking Spaces	Number of bike parking spaces (<i>Bike Parking Spaces/ Bicycle Racks Installed – indicate spaces</i>)
Intersection	Number of intersections improved, traffic signals, roundabouts, etc. Use the additional column to provide specific details.
Lane Miles	Length of roadway, street improvements (<i>widening</i>), and bicycle facilities (<i>bike lane specific</i>)
Linear Feet:	Length of sidewalk and pedestrian facilities
Meals Delivered	Number of meals delivered through a meal delivery program
People/Passengers	Number of people/passengers transported, contacted, or served
Scholarships Provided	Number of trip scholarships provided, ticket purchases
Square Feet	Quantity of rehabilitation/overlay improvements, building/floor plan specifications, landscaping, etc.
One-way Unduplicated Passenger Trips	Number of one-way, unduplicated passenger trips
Other	For any improvements/services that are unable to be qualified using the available, use the additional information columns to specify units/services rendered
Vehicles Purchased	Number of Vehicles Purchased

Capital vs Program/Administrative Investments	
<i>Metric: Investment into capital projects and programs is greater than funding program administration.</i>	
Capital Investment	Capital expenditures are specific costs towards design, row, con and capital support).
Program/Administrative Investment	Administrative expenditures are staffing costs associated with program outreach, administrative support, and other costs not directly tied to a project.

**MEASURE B AND MEASURE BB
Annual Program Compliance Report
Reporting Fiscal Year 2018-2019**

AGENCY CONTACT INFORMATION

Agency Name:

Date:

Primary Point of Contact

Name:

Title:

Phone:

Email:

Agency's Certification of True and Accurate Reporting by Submission

By submitting this Compliance Report to the Alameda County Transportation Commission, the submitting agency certifies the compliance information reported is true and complete to the best of their knowledge, and the dollar figures in the agency's Audited Financial Statement matches exactly to the revenues and expenditures reported herein.

Additionally, for the 2000 Measure B and 2014 Measure BB Direct Local Distribution (DLD) funds, pursuant to the California Public Utilities Code 180001 (e), funds generated by the transportation sales tax are to be used to supplement and not replace existing local revenues used for transportation purposes. By submit this report, the agency confirms that DLD funds are supplementing and not replacing existing local revenues used for transportation purposes.

Program Compliance Report Structure

This Reporting Form is broken into the following sections for the Measure B and BB Direct Local Distribution Programs applicable to the recipient agency.

- * **Cover - Agency Contact**
- * **General Compliance Reporting for all programs**
- * **Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance**
- * **Table 2 - Detailed Summary of Expenditures and Accomplishments**

MEASURE B AND MEASURE BB
Annual Program Compliance Report Fiscal Year 2018-2019

TABLE 1: SUMMARY OF REVENUE, EXPENDITURES, AND CHANGES IN FUND BALANCE

DIRECTIONS: Complete the sections below based on the Measure B and BB Audited Financial Statements, for the applicable DLD programs for your agency. Values must match financial statements and total reported expenditures on Table 2.

A. 2000 MEASURE B Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures <small>Expenditures Matches Table 2?</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Notes					

B. 2014 MEASURE BB Direct Local Distribution Programs

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures <small>Expenditures Matches Table 2?</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Notes					

**Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19**

GENERAL COMPLIANCE REPORTING

1. Indicate the adoption year of the most current Bicycle/Pedestrian Master Plans, as applicable.

Adoption Year

Bicycle Master Plan
Pedestrian Master Plan
Bike/Ped Master Plan

If the plans are over five-years past the last adoption year, specify when your agency's will perform its next update.

Indicate N/A, if not applicable.

--

2a. How much of the program fund balance is encumbered into active contracts/projects?

Encumbered value should be less than or equal to the available balance.

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ -	\$ -
Total	\$ -	\$ -

2b. Why is there a fund balance? *Indicate N/A, if not applicable.*

--

2c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	DLD Amount	Project Status
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

3. Confirm all expenditures were governing body approved (Yes/No).

--

4. Confirm the completion of the publicity requirements in the table below (Yes/No).

	Measure B	Measure BB	Copy of article, website, signage attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

Bicycle and Pedestrian Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.
- Expenditure total must correspond to your Audited Financial Statements, and Table 1 values.

No.	Project Category <i>(Drop-down Menu)</i>	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 18-19	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures
1										\$ -	\$ -
2										\$ -	\$ -
3										\$ -	\$ -
4										\$ -	\$ -
5										\$ -	\$ -
6										\$ -	\$ -
7										\$ -	\$ -
8										\$ -	\$ -
9										\$ -	\$ -
10										\$ -	\$ -
11										\$ -	\$ -
12										\$ -	\$ -
13										\$ -	\$ -
14										\$ -	\$ -
15										\$ -	\$ -
16										\$ -	\$ -
17										\$ -	\$ -
18										\$ -	\$ -
19										\$ -	\$ -
20										\$ -	\$ -
21										\$ -	\$ -
22										\$ -	\$ -
23										\$ -	\$ -
24										\$ -	\$ -
25										\$ -	\$ -
Total Percentage of Capital vs Administrative Costs				#DIV/0!						TOTAL	\$ -
a. Total Capital				\$ -						Match to Table 1?	TRUE
b. Total Administrative				\$ -							TRUE

Is the total percentage of Capital vs Program Administration (outreach, staffing, administrative support) Costs GREATER THAN 50%? If not, explain how capital investments will increase in the future.

**Local Streets and Roads (LSR) Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19**

GENERAL COMPLIANCE REPORTING

1. What is agency's current Pavement Condition Index (PCI)?

PCI =

Use PCI from the most recent MTC's VitalSigns linked here:

<http://www.vitalsigns.mtc.ca.gov/street-pavement-condition>

If your PCI falls below a score of 60 (fair condition), specify what actions are being implemented to increase the PCI.

Indicate N/A, if not applicable.

2a. How much of the program fund balance is encumbered into active contracts/projects?

Encumbered value should be less than or equal to the available balance.

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ -	\$ -
Total	\$ -	\$ -

2b. Why is there a fund balance? *Indicate N/A, if not applicable.*

2c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	DLD Amount	Project Status
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

3. Confirm all expenditures were governing body approved (Yes/No).

4. Confirm the completion of the publicity requirements in the table below (Yes/No).

	Measure B	Measure BB	Copy of article, website, signage attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

Local Streets and Roads Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.
- Expenditure total must correspond to your Audited Financial Statements and Table 1 values

No.	Project Category <i>(Drop-down Menu)</i>	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 18-19	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures	
1										\$ -	\$ -	
2										\$ -	\$ -	
3										\$ -	\$ -	
4										\$ -	\$ -	
5										\$ -	\$ -	
6										\$ -	\$ -	
7										\$ -	\$ -	
8										\$ -	\$ -	
9										\$ -	\$ -	
10										\$ -	\$ -	
11										\$ -	\$ -	
12										\$ -	\$ -	
13										\$ -	\$ -	
14										\$ -	\$ -	
15										\$ -	\$ -	
16										\$ -	\$ -	
17										\$ -	\$ -	
18										\$ -	\$ -	
19										\$ -	\$ -	
20										\$ -	\$ -	
21										\$ -	\$ -	
22										\$ -	\$ -	
23										\$ -	\$ -	
24										\$ -	\$ -	
25										\$ -	\$ -	
Percentage of Capital vs Administrative Costs				#DIV/0!	TOTAL Match to Table 1?						\$ -	\$ -
a. Total Capital				\$ -							TRUE	TRUE
b. Total Administrative				\$ -								

If your agency did not expend greater than 50% of total costs on Capital Investments, explain how capital investments will increase in the future over Program Administration (outreach, staffing, administrative support). Indicate N/A if not applicable.

A minimum of 15% of Measure BB LSR funds are required to be expended on bike/pedestrian Improvements.

In this fiscal year, how much of Measure BB LSR funds were expended on bike/pedestrian improvements?

Percent of Measure BB LSR funds expenditures on bike/pedestrian improvements:

Meets minimum 15% threshold?

If your agency did not meet the 15% minimum expenditure requirement this fiscal year, explain why.

**Transit Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19**

GENERAL COMPLIANCE REPORTING

1. What is the agency's average on-time performance goal/target?
2. What is the agency's average on-time performance for the year?

	Percent
	Percent

3. If your agency's actual average on-time performance for the year is less than the agency's on-time performance goal/target explain what actions are being taken to improve performance?

- 4a. How much of the balance identified here is encumbered into active contracts and projects?

Encumbered value should be less than or equal to the available balance.

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ -	\$ -
Total	\$ -	\$ -

- 4b. Why is there a fund balance? *Indicate N/A, if not applicable.*

- 4c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	DLD Amount	Project Status
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

5. Confirm all expenditures were governing body approved (Yes/No).

6. Confirm the completion of the publicity requirements in the table below (Yes/No).

	Measure B	Measure BB	Copy of article, website, signage attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

Transit Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.
- Expenditure total must correspond to your Audited Financial Statements and Table 1 values.

No.	Project Category <i>(Drop-down Menu)</i>	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Project Name	Project Description/Benefits	Quantity Completed in FY 18-19	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1									\$ -	\$ -	\$ -	\$ -
2									\$ -	\$ -	\$ -	\$ -
3									\$ -	\$ -	\$ -	\$ -
4									\$ -	\$ -	\$ -	\$ -
5									\$ -	\$ -	\$ -	\$ -
6									\$ -	\$ -	\$ -	\$ -
7									\$ -	\$ -	\$ -	\$ -
8									\$ -	\$ -	\$ -	\$ -
9									\$ -	\$ -	\$ -	\$ -
10									\$ -	\$ -	\$ -	\$ -
11									\$ -	\$ -	\$ -	\$ -
12									\$ -	\$ -	\$ -	\$ -
13									\$ -	\$ -	\$ -	\$ -
14									\$ -	\$ -	\$ -	\$ -
15									\$ -	\$ -	\$ -	\$ -
16									\$ -	\$ -	\$ -	\$ -
TOTAL									\$ -	\$ -	\$ -	\$ -
Match to Table 1?									TRUE	TRUE		

**Paratransit Direct Local Distribution Program
Reporting Period - Fiscal Year 2018-19**

GENERAL COMPLIANCE REPORTING

1a. How much of the balance identified here is encumbered into active contracts and projects?

Encumbered value should be less than or equal to the available balance.

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ -	\$ -
Total	\$ -	\$ -

2b. Why is there a fund balance? *Indicate N/A, if not applicable.*

1c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	DLD Amount	Project Status
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

4. Confirm all expenditures were governing body approved (Yes/No).

5. Confirm the completion of the publicity requirements in the table below (Yes/No).

	Measure B	Measure BB	Copy of Article, website, signage Attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.
- Expenditure total must correspond to your Audited Financial Statements and Table 1 values.

No.	Project Category <small>(Drop-down Menu)</small>	Project Phase <small>(Drop-down Menu)</small>	Project Type <small>(Drop-down Menu)</small>	Project Name	Project Description/Benefits	Quantity Completed in FY 18-19	Units for Quantity <small>(Drop-down Menu)</small>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1									\$ -	\$ -	\$ -	\$ -
2									\$ -	\$ -	\$ -	\$ -
3									\$ -	\$ -	\$ -	\$ -
4									\$ -	\$ -	\$ -	\$ -
5									\$ -	\$ -	\$ -	\$ -
6									\$ -	\$ -	\$ -	\$ -
7									\$ -	\$ -	\$ -	\$ -
8									\$ -	\$ -	\$ -	\$ -
9									\$ -	\$ -	\$ -	\$ -
10									\$ -	\$ -	\$ -	\$ -
11									\$ -	\$ -	\$ -	\$ -
12									\$ -	\$ -	\$ -	\$ -
13									\$ -	\$ -	\$ -	\$ -
14									\$ -	\$ -	\$ -	\$ -
15									\$ -	\$ -	\$ -	\$ -
16									\$ -	\$ -	\$ -	\$ -
17									\$ -	\$ -	\$ -	\$ -
18									\$ -	\$ -	\$ -	\$ -
19									\$ -	\$ -	\$ -	\$ -
20									\$ -	\$ -	\$ -	\$ -
TOTAL									\$ -	\$ -	\$ -	\$ -
Match to Table 1?									TRUE	TRUE		

Alameda CTC
FY2018/19 2000 MB Direct Local Distributions

NET TAX REVENUES

\$ 155,704,544.11

Description						Total 2000 MB FY2018/19 Direct Local Distribution
	Local S&R	Transit Service	Bike & Ped	Paratransit		
Alameda	\$ 2,235,574.51	\$ -	\$ 277,360.70	\$ 203,961.67	\$	2,716,896.88
Albany	533,168.75	-	67,009.28	36,998.09		637,176.12
Berkeley	3,598,385.11	-	428,630.12	343,069.38		4,370,084.61
Dublin	616,239.54	-	222,418.21	-		838,657.75
Emeryville	347,301.55	-	42,182.84	35,066.65		424,551.04
Fremont	2,893,300.09	-	828,037.55	1,037,291.22		4,758,628.86
Hayward	2,786,068.55	-	569,858.54	1,030,905.36		4,386,832.45
Livermore	1,217,957.09	-	321,491.93	-		1,539,449.02
Newark	557,477.31	-	166,941.15	223,201.07		947,619.53
Oakland	12,825,528.06	-	1,508,181.95	1,311,640.54		15,645,350.55
Piedmont	463,955.76	-	39,805.34	-		503,761.10
Pleasanton	919,024.67	-	278,549.45	126,809.25		1,324,383.37
San Leandro	1,701,785.48	-	308,081.64	339,294.63		2,349,161.75
Union City	791,773.06	-	256,708.90	389,975.88		1,438,457.84
LAVTA	-	1,074,361.36	-	200,170.27		1,274,531.63
Alameda County	-	-	523,662.81	-		523,662.81
Alameda County - North	88,450.40	-	-	-		88,450.40
Alameda County - Central	1,747,541.90	-	-	-		1,747,541.90
Alameda County - East	497,970.64	-	-	-		497,970.64
Alameda County - Bridges	962,892.68	-	-	-		962,892.68
A.C. Transit District - Paratransit	-	-	-	6,446,168.11		6,446,168.11
A.C. Transit District - North	-	14,760,790.77	-	-		14,760,790.77
A.C. Transit District - Central	-	7,380,395.40	-	-		7,380,395.40
A.C. Transit District - South	-	2,506,843.14	-	-		2,506,843.14
ACTD Welfare to Work - North	-	1,930,736.36	-	-		1,930,736.36
ACTD Welfare to Work - Central	-	342,550.01	-	-		342,550.01
Alameda Ferries	-	1,214,495.44	-	-		1,214,495.44
Altamont Rail - South	-	1,743,890.89	-	-		1,743,890.89
Altamont Rail - East	-	1,557,045.44	-	-		1,557,045.44
Union City Transit	-	529,395.46	-	-		529,395.46
BART - North	-	-	-	1,790,602.25		1,790,602.25
BART - Central	-	-	-	529,395.46		529,395.46
Total FY2018/19 Distributions	\$ 34,784,395.15	\$ 33,040,504.27	\$ 5,838,920.41	\$ 14,044,549.83	\$	87,708,369.66

Alameda CTC

FY2018/19 2014 MBB Direct Local Distributions

NET TAX REVENUES

\$ 158,517,698.54

Description	Local S&R	Transit Service	Bike & Ped	Paratransit	Total MBB FY2018/19 Direct Local Distribution
Alameda	\$ 2,098,580.13	\$ -	\$ 225,897.46	\$ 210,192.07	\$ 2,534,669.66
Albany	500,496.55	-	54,575.97	38,128.26	593,200.78
Berkeley	3,377,878.66	-	349,099.44	353,549.05	4,080,527.15
Dublin	552,022.09	-	181,149.36	-	733,171.45
Emeryville	326,019.16	-	34,355.96	36,137.82	396,512.94
Fremont	2,591,793.40	-	674,398.32	647,218.24	3,913,409.96
Hayward	2,495,736.34	-	464,123.46	861,175.97	3,821,035.77
Livermore	1,091,035.51	-	261,840.33	-	1,352,875.84
Newark	499,383.40	-	135,965.85	139,266.38	774,615.63
Oakland	12,039,588.97	-	1,228,344.54	1,351,706.96	14,619,640.47
Piedmont	435,524.90	-	32,419.60	-	467,944.50
Pleasanton	823,254.44	-	226,865.63	229,356.01	1,279,476.08
San Leandro	1,524,444.84	-	250,918.25	283,432.78	2,058,795.87
Union City	709,263.50	-	209,077.55	243,325.60	1,161,666.65
LAVTA	-	792,588.50	-	362,041.82	1,154,630.32
Alameda County	-	-	426,499.17	-	426,499.17
Alameda County - North	83,030.24	-	-	-	83,030.24
Alameda County - Central	2,109,409.77	-	-	-	2,109,409.77
Alameda County - East	446,077.83	-	-	-	446,077.83
AC Transit District	-	29,801,327.32	-	7,133,296.44	36,934,623.76
Alameda Ferries	-	792,588.50	-	-	792,588.50
Altamont Rail - South	-	792,588.50	-	-	792,588.50
Altamont Rail - East	-	792,588.50	-	-	792,588.50
Union City Transit	-	396,294.25	-	-	396,294.25
BART	-	792,588.50	-	2,377,765.48	3,170,353.98
Total FY2018/19 Distributions	\$ 31,703,539.73	\$ 34,160,564.07	\$ 4,755,530.89	\$ 14,266,592.88	\$ 84,886,227.57

Alameda County Transportation Commission

Vehicle Registration Fee Funds Received for FY 2018/19

FY 2018-2019 Receipts		\$	12,668,858.68
Local Road Improvement and Repair Program	60%	\$	7,601,315.22
Warrants to be Drawn for:	Planning Area	Amount	
Alameda	1	\$	321,089.07
Albany	1		77,573.88
Berkeley	1		496,207.47
Emeryville	1		48,833.30
Oakland	1		1,745,960.26
Piedmont	1		46,080.91
Hayward	2		899,314.36
San Leandro	2		486,194.77
County of Alameda	2		767,322.80
Fremont	3		1,043,406.36
Newark	3		210,361.79
Union City	3		323,477.67
Dublin	4		293,701.32
Livermore	4		424,527.31
Pleasanton	4		367,822.12
County of Alameda	4		49,441.83
Total Local Road Improvement and Repair Program		\$	7,601,315.22

Note: Formulas may change based on population and vehicles registered in each city.