

**City of
Berkeley**
Alameda County
**Transportation Commission -
Measure B Funds**
Berkeley, California

*Financial Statements and
Independent Auditor's Reports*
For the year ended June 30, 2019

City of Berkeley
Alameda County Transportation Commission – Measure B Funds

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INDEPENDENT AUDITOR'S REPORT

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California

Report on the Financial Statements

We have audited the accompanying financial statements of the Alameda County Transportation Commission – Measure B Funds (Measure B Funds) of the City of Berkeley, California (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements.

Management's Responsibility for the Financial Statements

Management of the City is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinion

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure B Funds as of June 30, 2019, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California
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Emphasis of Matter

As discussed in Note 1, the financial statements present only the Measure B Funds and do not purport to, and do not, present fairly the financial position of the City, as of June 30, 2019, and the changes in its financial position, for the year then ended in conformity with accounting principles generally accepted in the United States of America.

Other Matters

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Measure B Funds' basic financial statements. The budgetary comparison information is presented for the purpose of additional analysis and is not a required part of the basic financial statements.

The budgetary comparison information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the budgetary comparison information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 31, 2019, on our consideration of the City's internal control over financial reporting in relation to Measure B Funds and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City's internal control over financial reporting and compliance in relation to Measure B Funds.



Badawi and Associates
Certified Public Accountants
Berkeley, California
December 31, 2019

City of Berkeley
Alameda County Transportation Commission - Measure B Funds
Balance Sheet
June 30, 2019

	Special Revenue Funds			Total
	ACTC Streets and Roads	ACTC Bike and Pedestrian	ACTC Paratransit	
ASSETS				
Cash and investments	\$ 3,246,839	\$ 471,093	\$ 290,371	\$ 4,008,303
Taxes receivable	591,864	70,501	56,428	718,793
Total assets	\$ 3,838,703	\$ 541,594	\$ 346,799	\$ 4,727,096
LIABILITIES AND FUND BALANCES				
Liabilities:				
Accounts payable	\$ 6,822	\$ 18,780	\$ 7,700	\$ 33,302
Accrued salaries and fringe benefits	82,312	7,472	5,942	95,726
Total liabilities	89,134	26,252	13,642	129,028
Fund Balances:				
Restricted for:				
Highway and streets	3,749,569	515,342	-	4,264,911
Transportation	-	-	333,157	333,157
Total fund balances	3,749,569	515,342	333,157	4,598,068
Total liabilities and fund balances	\$ 3,838,703	\$ 541,594	\$ 346,799	\$ 4,727,096

City of Berkeley
Alameda County Transportation Commission - Measure B Funds
Statement of Revenues, Expenditures and Changes in Fund Balances
For the year ended June 30, 2019

	Special Revenue Funds			Total
	ACTC Streets and Roads	ACTC Bike and Pedestrian	ACTC Paratransit	
REVENUES:				
Measure B sales taxes	\$ 3,598,385	\$ 428,630	\$ 343,069	\$ 4,370,084
Interest income	54,107	9,033	7,523	70,663
Total Revenues	3,652,492	437,663	350,592	4,440,747
EXPENDITURES:				
General government	71,660	80,042	-	151,702
Highway and streets	1,901,719	270,136	-	2,171,855
Transportation	-	-	377,161	377,161
Total Expenditures	1,973,379	350,178	377,161	2,700,718
REVENUES OVER (UNDER)				
EXPENDITURES	1,679,113	87,485	(26,569)	1,740,029
FUND BALANCES:				
Beginning of year	2,070,456	427,857	359,726	2,858,039
End of year	\$ 3,749,569	\$ 515,342	\$ 333,157	\$ 4,598,068

See accompanying Notes to Financial Statements.

City of Berkeley
Alameda County Transportation Commission – Measure B Funds
Notes to Financial Statements
For the year ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Reporting Entity

All transactions of the Alameda County Transportation Commission – Measure B Funds (Measure B Funds) of the City of Berkeley, California (City), are included as separate special revenue funds in the basic financial statements of the City. Measure B Funds are used to account for the City’s share of revenues earned and expenditures incurred under the City’s paratransit and capital programs. The accompanying financial statements are for Measure B Funds only and are not intended to fairly present the financial position of the City.

B. Basis of Accounting

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current periods. For this purpose, revenues are considered to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting.

Sales taxes and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Revenues for expenditure driven grants are recognized when the qualifying expenditures are incurred.

C. Fund Accounting

The operations of the Measure B Funds are accounted for in three separate special revenue funds, ACTC Streets and Roads, ACTC Bike and Pedestrian, and ACTC Paratransit. The funds are separate accounting entities with a set of self-balancing accounts which comprise their assets, liabilities, fund equity, revenues, and expenditures.

D. Fund Balance

When both restricted and unrestricted resources are available for use, it is the City’s policy to use restricted resources first, and then use unrestricted resources as needed.

When expenditures are incurred for purposes where only unrestricted fund balances are available, the City uses the unrestricted resources in the following order: committed, assigned, and unassigned.

City of Berkeley
Alameda County Transportation Commission – Measure B Funds
Notes to Financial Statements
For the year ended June 30, 2019

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES, Continued

E. Cash and Investments

Cash and Investments of the Measure B Special Revenue Funds are pooled with other funds of the City. The City pools cash resources from all funds in order to facilitate and maximize the management of cash. The balance in the pooled cash account is available to meet current operating requirements. Cash in excess of current requirements is invested in various interest-bearing accounts and other investments for varying terms.

In accordance with GASB Statement No. 40, Deposit and Investment Disclosures (Amendment of GASB No. 3), certain disclosure requirements for Deposits and Investment Risks were made in the following areas:

- Interest Rate Risk
- Credit Risk
 - Overall
 - Custodial Credit Risk
 - Concentrations of Credit Risk

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, All investments are stated at fair value. Market value is used as fair value for those securities for which market quotations are readily available. Interest earned on investments is allocated to all funds on the basis of daily cash and investment balances.

F. Receivables

Receivables include amounts due from other governments. Receivables are recorded and revenues are recognized as earned or as specific program expenditures are incurred.

G. Use of Estimates

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

2. MEASURE B FUNDS

Under Measure B, approved by the voters of Alameda County in 1986 (ACTA Old Measure B) and in 2000, (ACTIA Measure B), the City receives a portion of the proceeds of an additional one-half cent sales tax to be used for transportation-related expenditures. This measure was adopted with the intention that the funds generated by the additional sales tax will not fund expenditures previously paid for by property taxes but, rather, would be used for additional projects and programs.

City of Berkeley
Alameda County Transportation Commission – Measure B Funds
Notes to Financial Statements
For the year ended June 30, 2019

3. CASH AND INVESTMENTS

Measure B Funds’ cash and investments are part of the City’s pooled cash and investments. Cash and cash equivalents are considered to be cash on hand, demand deposits, and short-term investments with original maturity of three months or less from date of acquisition. The pool consists of U.S. Agency Securities, Medium Term Notes, Money Market Funds and Guaranteed Investment Contracts. The Measure B Funds’ share of the pool is \$4,008,303.

A. Investments

The table below identifies the investment types that are authorized for the City’s pooled investment policies.

Authorized Investment Type	Maximum Maturity	Maximum Percentage/Dollar of Portfolio	Maximum Investment in one issuer
Local Agency Bonds	5 years	100%	N/A
U.S. Treasury Securities	10 years	100%	N/A
U.S. Agency Securities	10 years	100%	N/A
Banker's Acceptances	7 days	40%	30%
Commercial Paper	180 days	25%	\$5MM or 2%
Negotiable Certificates of Deposit	10 years	30%	N/A
Repurchase Agreements	1 year	10%	N/A
Medium-Term Notes	10 years	30%	N/A
Guaranteed Investment Contracts	5 years	25%	N/A
Money Market Funds	N/A	100%	N/A
Mortgage pass-Through Securities	5 years	20%	N/A
County Pooled Investment Funds	N/A	N/A	N/A
JPA Pools (other investment pools)	N/A	N/A	N/A

In accordance with GASB Statement No. 31, *Accounting and Financial Reporting for Certain Investments and for External Investment Pools*, investments were stated at fair value using the aggregate method in all funds and component units. The City’s investments are carried at fair market value as required by generally accepted accounting principles. The City accounts for all changes in fair value that occurred during the year and are reflected in the fund balance for the fiscal year. These investment value changes are unrealized since the City’s policy is to hold and buy investments until maturity dates.

City of Berkeley
Alameda County Transportation Commission – Measure B Funds
Notes to Financial Statements
For the year ended June 30, 2019

3. CASH AND INVESTMENTS, Continued

B. Risk Disclosure

Interest Risk – Interest rate risk is that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, there is the greater the sensitivity of its fair value to changes in market interest rates. One of the way that the City manages its exposures to interest rate risk is by purchasing a combination of shorter term and longer term investments and by timing cash flows from maturities so that a portion of the portfolio is maturing or coming close to maturity evenly over time as necessary to provide the cash flow and liquidity needed for operations. The City has the intention to hold all investments to maturity. The average maturity of the City’s pooled investments governed by the Investment Policies was approximately 1.51 years as of June 30, 2019.

Credit Risk – Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. The City requires the issuer to have the highest rating from two nationally recognized rating agencies. Purchases of corporate notes shall be limited to securities rated “A” or higher by Moody’s and “A” or higher by Stand and Poor’s. The U.S. Agency Securities and Medium Term Notes in the pool are rated AAA and A/AA, respectively. The Money Market Funds and Guaranteed Investment Contracts are not rated.

Concentration of Credit Risk- The investment policies of the City contain no limitation on the amount that can be invested in any one issuer beyond that stipulated by the California Government Code.

Custodial Credit Risk – The custodial credit risk for an investment is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. All of the City’s investments except money market mutual funds and guaranteed investment contracts are subject to custodial risk.

4. COMMITMENTS AND CONTINGENCIES

The Measure B Special Revenue Funds have received grant funds for specific purposes that are subject to review by the grantor agencies. These programs are subject to further audit by the grantor agencies and upon further examination by the grantors, certain costs could be disallowed. The City expects that such amounts if any to be immaterial.

SUPPLEMENTARY INFORMATION

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City of Berkeley
Alameda County Transportation Commission - Measure B Funds
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2019

	ACTC Streets and Roads		
	Final Budget Amount	Actual Amounts	Variance with Final Budget Positive/ (Negative)
REVENUES:			
Measure B sales taxes	\$ 2,958,327	\$ 3,598,385	\$ 640,058
Interest income	-	54,107	54,107
Total Revenues	2,958,327	3,652,492	694,165
EXPENDITURES:			
General government	102,918	71,660	31,258
Highway and streets	1,962,483	1,901,719	60,764
Total Expenditures	2,065,401	1,973,379	92,022
REVENUES OVER (UNDER) EXPENDITURES	\$ 892,926	1,679,113	\$ 786,187
FUND BALANCES:			
Beginning of year		2,070,456	
End of year		\$ 3,749,569	

City of Berkeley
Alameda County Transportation Commission - Measure B Funds
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2019

	ACTC Bike and Pedestrian		
	Final Budget Amount	Actual Amount	Variance with Final Budget Positive/ (Negative)
REVENUES:			
Measure B sales taxes	\$ 362,774	\$ 428,630	\$ 65,856
Interest income	-	9,033	9,033
Total Revenues	362,774	437,663	74,889
EXPENDITURES:			
General government	77,154	80,042	(2,888)
Highway and streets	372,187	270,136	102,051
Total Expenditures	449,341	350,178	99,163
REVENUES OVER (UNDER)			
EXPENDITURES	\$ (86,567)	87,485	\$ 174,052
FUND BALANCES:			
Beginning of year		427,857	
End of year		\$ 515,342	

City of Berkeley
Alameda County Transportation Commission - Measure B Funds
Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
For the year ended June 30, 2019

	ACTC Paratransit		Variance with Final Budget Positive/ (Negative)
	Final Budget Amount	Actual Amount Paratransit	
REVENUES:			
Measure B sales taxes	\$ 281,715	\$ 343,069	\$ 61,354
Interest income	-	7,523	7,523
Total Revenues	281,715	350,592	68,877
EXPENDITURES:			
Transportation	-	377,161	(377,161)
Total Expenditures	-	377,161	(377,161)
REVENUES OVER (UNDER) EXPENDITURES	\$ 281,715	(26,569)	\$ (308,284)
FUND BALANCES:			
Beginning of year		359,726	
End of year		\$ 333,157	

City of Berkeley
Alameda County Transportation Commission – Measure B Funds
Notes to Supplementary Information
For the year ended June 30, 2019

1. BUDGETARY BASIS OF ACCOUNTING

A. *Budgetary Control and Budgetary Accounting*

Prior to June 1, the City Manager submits to the City Council a proposed operating budget for the upcoming fiscal year. The proposed budget includes a summary of proposed expenditures and forecasted revenues of the City's special revenue funds.

The City Council adopts the budget prior to July 1 of each fiscal year. The annual budget indicates appropriations by fund. The Council may adopt supplemental appropriations during the year. Any unused funds are re-appropriated to the following fiscal year until the project is completed. The budget is adopted on a modified cash basis, which is not consistent with generally accepted accounting principles (GAAP).



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

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Measure B Funds (Measure B Funds) of the City of Berkeley, California (City), as of and for the year ended June 30, 2019, and the related notes to the financial statements, and have issued our report thereon dated December 31, 2019.

Internal Control over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

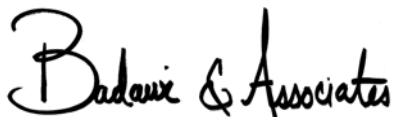
To the Honorable Mayor and Members of City Council
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Berkeley, California
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Compliance and Other Matters

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

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

A handwritten signature in black ink that reads "Badawi & Associates". The signature is written in a cursive, flowing style.

Badawi and Associates
Certified Public Accountants
Berkeley, California
December 31, 2019

INDEPENDENT AUDITOR'S REPORT ON MEASURE B COMPLIANCE

To the Honorable Mayor and Members of City Council
of the City of Berkeley
Berkeley, California

Compliance

We have audited the City of Berkeley's (City) compliance with the types of compliance requirements described in the agreement between the City and Alameda County Transportation Commission applicable to the City's Measure B 2000 Funds (Measure B Funds) for the year ended June 30, 2019.

Management's Responsibility

Compliance with the requirements referred to above is the responsibility of the City's management.

Auditor's Responsibility

Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States; the standards applicable to financial audits contained in *Government Audit Standards* issued by the Comptroller General of the United States; and the agreement between the City and Alameda County Transportation Commission. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the compliance requirements referred to above that could have a material effect on the Measure B Funds occurred. An audit also includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the City's compliance with those requirements.

Opinion

In our opinion the City complied, in all material respects, with the compliance requirements referred to above that are applicable to the Measure B Funds for the year ended June 30, 2019.

Other Matter

Under Measure B, approved by the voters of Alameda County in 2000, the City has received under Alameda County Transportation Improvement Authority Measure B a total of 12 months of revenue from July 2018 through June 2019. The Local Street and Roads program has received \$3,598,385, the Bike and Pedestrian program has received \$428,630, and the Paratransit program has received \$343,069. These financial statements reflects twelve months of revenue for the Local Street and Roads, the Bike and Pedestrian, and the Paratransit programs.

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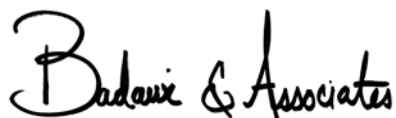
Internal Control Over Compliance

Management of the City is responsible for establishing and maintaining effective internal control over compliance with the compliance requirements referred to above. In planning and performing our audit, we considered the City's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over compliance.

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

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

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the agreement between the City and Alameda County Transportation Commission. Accordingly, this report is not suitable for any other purpose.



Badawi and Associates
Certified Public Accountants
Berkeley, California
December 31, 2019