



CITY OF PLEASANTON, CALIFORNIA  
ALAMEDA COUNTY TRANSPORTATION  
COMMISSION MEASURE BB PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2021

FINANCIAL STATEMENTS

Focused  
on YOU



**CITY OF PLEASANTON, CALIFORNIA**

**ALAMEDA COUNTY**

**TRANSPORTATION COMMISSION MEASURE BB PROGRAM**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2021**

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ALAMEDA COUNTY  
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## INDEPENDENT AUDITORS' REPORT

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

### **Report on the Financial Statements**

#### ***Opinions***

We have audited the accompanying financial statements of the Alameda County Transportation Commission Measure BB Funds (Measure BB Funds) of the City of Pleasanton (the City), as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the Measure BB Funds' basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the Measure BB Funds, as of June 30, 2021, 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.

#### ***Basis for Opinions***

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audits. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

#### ***Emphasis of Matter***

As described in Note 1 to the financial statements, the financial statements are prepared in accordance with the Alameda County Transportation Commission Measure BB agreement which requires that financial statements present only the activities relating to the program, and does not purport to present fairly, the financial position of the City as of June 30, 2021, and the changes in its financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

#### ***Responsibilities of Management for the Financial Statements***

Management 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; and for 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.























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

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

**Purpose of this Report**

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 requirements described in the Agreement, that are applicable to its Measure BB Funds. Accordingly, this report is not suitable for any other purpose.

*Lance, Soll & Loughard, LLP*

Sacramento, California  
December 27, 2021