



CITY OF PLEASANTON, CALIFORNIA  
ALAMEDA COUNTY TRANSPORTATION  
COMMISSION MEASURE BB PROGRAM  
FOR THE YEAR ENDED JUNE 30, 2022

FINANCIAL STATEMENTS

Focused  
on YOU



**CITY OF PLEASANTON, CALIFORNIA**

**ALAMEDA COUNTY**

**TRANSPORTATION COMMISSION MEASURE BB PROGRAM**

**FINANCIAL STATEMENTS**

**FOR THE YEAR ENDED JUNE 30, 2022**

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CITY OF PLEASANTON, CALIFORNIA  
ALAMEDA COUNTY  
TRANSPORTATION COMMISSION MEASURE BB PROGRAM  
FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2022

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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, California, (the City) as of and for the year ended June 30, 2022, 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, 2022, and the respective changes in financial position 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 opinions.

#### ***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, 2022, 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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Measure BB Fund's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

### ***Auditor's Responsibilities for the Audit of the Financial Statements***

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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 City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

### ***Other Reporting Responsibilities***

#### ***Required Supplementary Information***

Management has omitted management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.



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

***Restriction of Use***

Our report is intended solely for the information and use of the City and the Alameda County Transportation Commission, and is not intended to be, and should not be used by anyone other than these specified parties.

***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report dated December 21, 2022 on our consideration of the City's internal control over the Measure BB Funds' financial reporting 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 solely 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 the effectiveness of the City's internal control over the Measure BB Funds' financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over the Measure BB Funds' financial reporting and compliance.

*Lance, Solt & Loughard, LLP*

Sacramento, California  
December 21, 2022



**CITY OF PLEASANTON  
ALAMEDA COUNTY TRANSPORTATION COMMISSION  
MEASURE BB PROGRAM**

**BALANCE SHEET  
JUNE 30, 2022**

	<b>Bicycle and Pedestrian</b>	<b>Local Streets and Roads</b>	<b>Paratransit</b>	<b>Total</b>
<b>Assets</b>				
Cash and investments	\$ 1,316,526	\$ 1,057,487	\$ 332,548	\$ 2,706,561
Measure BB Direct Local Distribution Program receivable	98,831	360,018	115,122	573,971
Interest receivable	3,349	2,276	648	6,273
<b>Total Assets</b>	<b>\$ 1,418,706</b>	<b>\$ 1,419,781</b>	<b>\$ 448,318</b>	<b>\$ 3,286,805</b>
<b>Liabilities and Fund Balances</b>				
<b>Liabilities</b>				
Accounts payable	\$ 8,905	\$ 36,500	\$ -	\$ 45,405
<b>Total Liabilities</b>	<b>8,905</b>	<b>36,500</b>	<b>-</b>	<b>45,405</b>
<b>Fund Balances</b>				
Restricted for Measure BB Programs and Projects	1,409,801	1,383,281	448,318	3,241,400
<b>Total Fund Balances</b>	<b>1,409,801</b>	<b>1,383,281</b>	<b>448,318</b>	<b>3,241,400</b>
<b>Total Liabilities and Fund Balances</b>	<b>\$ 1,418,706</b>	<b>\$ 1,419,781</b>	<b>\$ 448,318</b>	<b>\$ 3,286,805</b>

CITY OF PLEASANTON  
ALAMEDA COUNTY TRANSPORTATION COMMISSION  
MEASURE BB PROGRAM

STATEMENTS OF REVENUES, EXPENDITURES, AND  
CHANGES IN FUND BALANCES  
FOR THE YEAR ENDED JUNE 30, 2022

	Bicycle and Pedestrian	Local Streets and Roads	Paratransit	Total
<b>Revenues</b>				
<b>Measure BB Direct Local Distribution Program Revenue</b>				
Direct Local Distribution Funds Allocation	\$ 326,113	\$ 1,187,953	\$ 379,868	\$ 1,893,934
<b>Subtotal Program Revenues</b>	<u>326,113</u>	<u>1,187,953</u>	<u>379,868</u>	<u>1,893,934</u>
<b>Other Measure BB Revenues</b>				
Investment Earnings:				
Interest and loss on fair market value of investments	(65,452)	(44,037)	(12,477)	(121,966)
<b>Subtotal Other Measure BB Revenues</b>	<u>(65,452)</u>	<u>(44,037)</u>	<u>(12,477)</u>	<u>(121,966)</u>
<b>Total Revenues</b>	<u><b>260,661</b></u>	<u><b>1,143,916</b></u>	<u><b>367,391</b></u>	<u><b>1,771,968</b></u>
<b>Expenditures</b>				
<b>Measure BB Direct Local Distribution Program Expenditures</b>				
Construction	-	730,000	-	730,000
Materials, services and supplies	4,698	-	213,946	218,644
<b>Total Expenditures</b>	<u><b>4,698</b></u>	<u><b>730,000</b></u>	<u><b>213,946</b></u>	<u><b>948,644</b></u>
Net Changes in Fund Balances	255,963	413,916	153,445	823,324
<b>Fund Balances</b>				
Fund Balances, Beginning of Year	1,153,838	969,365	294,873	2,418,076
<b>Fund Balances, End of Year</b>	<u><u><b>\$ 1,409,801</b></u></u>	<u><u><b>\$ 1,383,281</b></u></u>	<u><u><b>\$ 448,318</b></u></u>	<u><u><b>\$ 3,241,400</b></u></u>

**CITY OF PLEASANTON, CALIFORNIA  
ALAMEDA COUNTY TRANSPORTATION COMMISSION  
MEASURE BB PROGRAM**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**Notes 1: Description of Reporting Entity**

**Reporting Entity** – All transactions of the Alameda County Transportation Commission – Measure BB Program (Program) of the City of Pleasanton (City), are included as separate special revenue and enterprise funds in the basic financial statements of the City.

Measure BB funds are used to account for the City’s share of revenues earned and expenditures under the City’s paratransit, local streets and roads, and bicycle and pedestrian’s safety programs. The accompanying financial statements are for Measure BB funds only and are not intended to fairly present the financial position of the City and the results of its operations and cash flows of its proprietary fund type.

**Note 2: Summary of Significant Accounting Principles**

**a. Basis of Accounting**

The accompanying financial statements of special revenue funds are prepared on the modified accrual basis of accounting. Revenues are generally recorded when measurable and available, and expenditures are recorded when the related liabilities are incurred.

The accounting and financial reporting treatment applied to a fund is determined by its measurement focus. All governmental funds are accounted for using a “*current financial resources*” measurement focus, wherein only current assets and current liabilities generally are included on the balance sheets. Operating statements of governmental funds present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

**b. Description of Funds**

The Program funds are Special Revenue Funds. The Program accounts are maintained on the basis of fund accounting. A fund is a separate accounting entity with a self-balancing set of accounts.

Special Revenue Funds are used to account for the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**c. Cash and Cash Equivalents**

Cash amounts are pooled with the cash and investments of the City. The pooled funds are invested in accordance with the City’s investment policy established pursuant to State law.

**CITY OF PLEASANTON, CALIFORNIA  
ALAMEDA COUNTY TRANSPORTATION COMMISSION  
MEASURE BB PROGRAM**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**Note 2: Summary of Significant Accounting Principles (Continued)**

**d. Fund Balance**

Measure BB fund balance is restricted. A restricted fund balance represents amounts that can be spent only for specific purposes because of constitutional provisions or enabling legislations or because of constraints that are externally imposed by creditors, grantors, contributors, or the laws or regulations of other governments.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first.

**e. Fair Value Measurements**

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The City categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

**f. Use of Estimates**

Management uses estimates and assumptions in preparing the financial statements. Those estimates and assumptions affect the reported amounts of assets and liabilities, the disclosures of contingent assets and liabilities, and the reported revenues and expenditures. Actual results could differ from those estimates.

**CITY OF PLEASANTON, CALIFORNIA  
ALAMEDA COUNTY TRANSPORTATION COMMISSION  
MEASURE BB PROGRAM**

**NOTES TO THE BASIC FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2022**

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**Note 3: Cash and Investments**

Cash and investments are maintained on a pooled basis with those of other funds of the City.

Pooled cash and investments consist of U.S. government securities, deposits with banks, money market funds, certificates of deposit and participation in the California Local Agency Investment Fund. All investments are stated at fair value. Pooled investment earnings are allocated based on the average cash and investment balances of the various funds and related entities of the City.

See the City's Basic Financial Statements (BFS) for disclosures related to cash and investments as prescribed by Governmental Accounting Standards Board Statement No. 40 and 72. The BFS may be obtained from the City of Pleasanton at 123 Main Street, Pleasanton, California 94566.

**Note 4: Measure BB Direct Local Distribution Program Receivable**

The Measure BB direct local distribution program receivable represents the Measure BB sales tax revenues for the fiscal year received from the Alameda County Transportation Commission after June 30, 2022.

**Note 5: Commitments and Contingencies**

The City participates in several grant programs. These programs may be subject to further examination by the grantors and the amount of expenditures, if any, which may be disallowed by the granting agencies, and cannot be determined at this time. The City expects such amounts, if any, to be immaterial.

**Note 6: Measure BB Funds**

In 2014, Alameda County voters approved Measure BB, authorizing an extension and augmentation of the existing transportation sales tax (Measure B). Measure BB is projected to generate \$8 billion in revenue from April 2015 to March 2045 for transportation improvements throughout Alameda County.

Projects funded by Measure BB during Fiscal Year 2021/22 included:

Paratransit Program

- Door-to-door transportation program
- Program Administration

Local Streets and Roads Program

- Annual Street Resurfacing and Reconstruction Capital Improvement Project

Bicycle and Pedestrian Program

- Installation, Relocation and Replacement of Rapid Flashing Beacons at Various Locations



INDEPENDENT AUDITORS' 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 the City Council  
City of Pleasanton, 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 Alameda County Transportation Commission Measure BB Funds (Measure BB Funds) of the City of Pleasanton, California (the City), as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Measure BB Funds' basic financial statements, and have issued our report thereon dated December 21, 2022.

**Report on Internal Control over Financial Reporting**

In planning and performing our audit of the financial statements, we considered the City's internal control over the Measure BB Funds' financial reporting (internal control) as a basis for designing 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 or significant deficiencies may exist that were not identified.

**Report on Compliance and Other Matters**

As part of obtaining reasonable assurance about whether the Measure BB 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 financial statements. 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*.



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

**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 City's internal control over the Measure BB Funds or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over the Measure BB Funds and compliance. Accordingly, this communication is not suitable for any other purpose.

*Lance, Soll & Loughard, LLP*

Sacramento, California  
December 21, 2022



## INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH APPLICABLE REQUIREMENTS AND ON INTERNAL CONTROL OVER COMPLIANCE

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

### ***Report on Compliance***

#### ***Opinion on the Measure BB Funds***

We have audited the compliance of the City of Pleasanton, California (the City), with the types of compliance requirements described in the Master Programs Funding Agreement (the Agreement) with the Alameda County Transportation Commission, that are applicable to its Measure BB Funds for the year ended June 30, 2022.

In our opinion, the City complied, in all material respects, with the types of compliance that could have a direct and material effect on the requirements referred to above applicable to the Measure BB Funds for the year ended June 30, 2022.

#### ***Basis for Opinion***

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the requirements specified in the Master Programs Funding Agreement between City and the Alameda County Transportation Commission. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion. Our audit does not provide a legal determination of the Measure BB Fund's compliance with the compliance requirements referred to above.

#### ***Responsibilities of Management for Compliance***

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules, and provisions of contracts or grant agreements applicable to its agreement with the Alameda County Transportation Commission.

#### ***Auditor's Responsibilities for the Audit of Compliance***

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect material noncompliance when it exists. The risk of





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

not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Measure BB Fund's compliance with the requirements specified in the Agreement between City and the Alameda County Transportation Commission.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the compliance requirements referred to above, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Agreement, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

### **Report on Internal Control Over Compliance of the Measure BB Fund**

A *deficiency* in internal control over compliance exists when the design or operation of a control over compliance 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. A *significant deficiency* in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

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 in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that have not been identified. 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.



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

**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 & Lingham, LLP*

Sacramento, California  
December 21, 2022