MEASURE B AND MEASURE BB

Annual Program Compliance Report

Reporting Period - Fiscal Year 2022-23

AGENCY CONTACT INFORMATION

Agency Name:	AC Transit
Date:	12/22/2023
Primary Point of C	ontact
Name:	Chris Andrichack / Nina Rideout
Title:	CFO / Senior Financial Analyst
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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 <u>matches</u> <u>exactly</u> 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

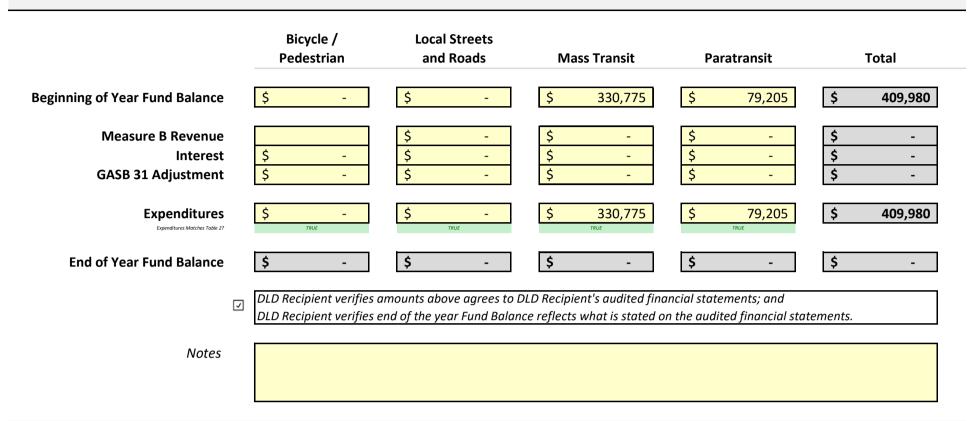
MEASURE B AND MEASURE BB

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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



B. 2014 MEASURE BB Direct Local Distribution Programs

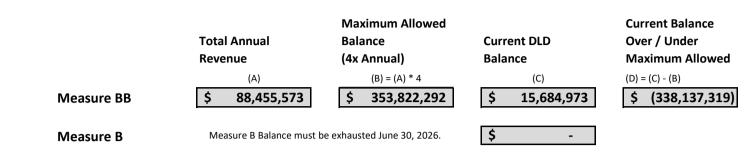
	Bicycle /	Local Streets			
	Pedestrian	and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ 17,734,608	\$ 4,244,986	\$ 21,979,594
Measure BB Revenue	\$ -	\$ -	\$ 71,371,879	\$ 17,083,694	\$ 88,455,573
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
GASB 31 Adjustment	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ 76,450,801	\$ 18,299,393	\$ 94,750,194
Expenditures Matches Table 27	TRUE	TRUE	TRUE	TRUE	
End of Year Fund Balance	\$-	\$ -	\$ 12,655,686	\$ 3,029,287	\$ 15,684,973
	J DLD Recipient verifies	amounts above agrees to	DLD Recipient's audited fina	incial statements; and	
	DLD Recipient verifies	end of the year Fund Bala	ince reflects what is stated or	n the audited financial stat	tements.
Notes					

C. TIMELY USE OF FUNDS MONITORING

Policy: RECIPIENT may not hold an end of fiscal year fund balance of greater than four-times their annual DLD revenue received for that same fiscal year, by respective Measure B and Measure BB Program. The Cities of Albany, Emeryville, and Piedmont are excluded from this requirement.

Measure B RECIPIENT must expend all Measure B DLD funds and all interest earned thereon by June 30, 2026.

This autopopulated section provides a tool to monitor a RECIPIENT's compliance to this policy.



Exemption Requests: RECIPIENT must demonstrate that extraordinary circumstances have occurred, and provide a timely expenditure plan that would justify the exemption.

For Exemption consideration, answer the follow:

1) Explain and justify why there is a excess balance beyond the maximum allowed.

2) Describe an Expenditure Plan, activities, and estimated timeframe to draw down balances.

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Transit Direct Local Distribution Program

Reporting Period - Fiscal Year 2022-23

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?

72% Percent 73.90% 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?

Exceeded target			

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	\$ 12,655,686		\$ 12,655,686
Total	\$ 12,655,686		\$ 12,655,686

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

The encumbered balances for Measure BB were already anticipated to be expended for FY22/23 transit operations. The funding for May-2023 and June-2023 were received in in July-2023 and September 2023 respectively. These accured balances were reported on the balance sheet as of 6/30/2023.

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
FY23 TRANSIT OPERATIONS	FY23 TRANSIT OPERATIONS. These funds were already expended	\$ 12,655,686	Planned
MEASURE BB	for FY 2023 Operations. Due to the timing, the balance of		
	\$12,655,686 is reported balance sheet.		

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

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

Copy of article, website, signage

If applicable, briefly explain why the publicity requirement wasn't completed.

Yes

	Measure B	Measure BB	attached?	requirement wasn't completed.
Article	Yes	Yes	Yes	
Website	Yes	Yes	Yes	
Signage	Yes	Yes	Yes	

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year. Performance reporting/quantity complete and other fund expenditures should be consistent with reporting data sent to other agencies (regional/state/federal reporting). - 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)	Project Name	Project Description/Benefits	Quantity Completed in FY 22-23	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1	Bus	Operations	Operations	MOBILITY - NORTHERN ALAMEDA COUNTY	FIXED ROUTE	21,661,885	Number of One-Way Unduplicated Trips	TRANSIT OPERATIONS - NORTHERN ALAMEDA COUNTY	1. Direct (in EPC)	\$ 205,085	\$ 55,009,426	\$ 343,438,379	\$ 398,652,890
2	Bus	Operations	Operations	MOBILITY- CENTRAL ALAMEDA COUNTY	FIXED ROUTE	4,879,115	Number of One-Way Unduplicated Trips	TRANSIT OPERATIONS - CENTRAL ALAMEDA COUNTY	1. Direct (in EPC)	\$ 94,890	\$ 12,390,303	\$ 77,355,934	\$ 89,841,127
3	Bus	Operations	Operations	MOBILIT - SOUTHERN ALAMEDA COUNTY	FIXED ROUTE	3,564,176	Number of One-Way Unduplicated Trips	TRANSIT OPERATIONS - SOUTHERN ALAMEDA COUNTY	1. Direct (in EPC)	\$ 30,800	\$ 9,051,072	\$ 56,508,232	\$ 65,590,104
	TOTAL Match to Table 1?								·	\$ 330,775 TRUE	\$ 76,450,801 TRUE	\$ 477,302,545	\$ 554,084,121

Reporting Period - Fiscal Year 2022-23

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	\$ 3,029,287	\$	3,029,287		
Total	\$ 3,029,287	\$	3,029,287		

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

This balance is due to timing issues in receiving Measure BB payments for the months of May-2023 and June-2023. For accounting purposes the total distribution amount for these months is carried over to the next fiscal year and spent on AC Transit's share of East Bay Paratransit operations. The balance is reported on the FY 2023 balance sheet.

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
FY 2023 Operations	See above	\$ 3,029,287	Planned

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

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

Copy of Article,

	Measure B	Measure BB	website, signage Attached?
Article	Yes	Yes	Yes
Website	Yes	Yes	Yes
Signage	Yes	Yes	Yes

If applicable, briefly explain why the publicity requirement wasn't completed

Yes

wasr	n t completed.		

TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year. Performance reporting/quantity complete and other fund expenditures should be consistent with reporting data sent to other agencies (regional/state/federal reporting). - Expenditure total must correspond to your Audited Financial Statements and Table 1 values.

Nc	Project Category (Drop-down Menu)	Plidse	Project Type (Drop-down Menu)	Project Name	Project Description/Benefits	Quantity Completed in FY 22-23	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Equity Priority	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1	Disabled Services	Operations		AC Transit as part of the East Bay Paratransit Consortium	Provides all eligible trips to riders certified to use the systemdue to a cognitive and/or physical impairment that prevents them from using accessible fixed route services.	289,309	Number of People/Passen gers	Quanity of passengers include PCA's and companions.	1. Direct (in EPC)	\$ 79,20	5 \$ 18,299,393	\$ 12,138,992	\$ 30,517,590
TOTAL Match to Table 1?										\$ 79,20 TRUE	5 \$ 18,299,393 TRUE	\$ 12,138,992	\$ 30,517,590