

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT

MEASURE J FUNDS

June 30, 2023

MEASURE J FUNDS
June 30, 2023

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INDEPENDENT ACCOUNTANT'S REPORT

Board of Directors
Alameda-Contra Costa Transit District
Oakland, California

We have examined the Alameda-Contra Costa Transit District's (the District) compliance with the requirements described in the Measure J Cooperative Agreement (the Agreement) between the District and the Contra Costa Transportation Authority (CCTA) applicable to the Measure J Funds that were allocated to the District for the year ended June 30, 2023. Measure J sales tax revenues and related expenses for the year ended June 30, 2023 are included in the accompanying Schedule of Revenues and Expenses. Management of the District is responsible for the District's compliance with the specified requirements. Our responsibility is to express an opinion on the District's compliance with the specified requirements based on our examination.

Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether the District complied, in all material respects, with the specified requirements referenced above. An examination involves performing procedures to obtain evidence about whether the District complied with the specified requirements. The nature, timing, and extent of the procedures selected depend on our judgment, including an assessment of the risks of material noncompliance, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our opinion.

We are required to be independent and to meet our other ethical responsibilities in accordance with relevant ethical requirements relating to the engagement.

Our examination does not provide a legal determination on the District's compliance with specified requirements.

In our opinion, the District complied, in all material respects, with the aforementioned requirements that are applicable to the Measure J Funds as specified in the Agreement for the year ended June 30, 2022.

This report is intended solely for the information and use of management and the District's Board of Directors and the CCTA and is not intended to be, and should not be, used by anyone other than the specified parties.

Crowe LLP

San Francisco, California
<<>>, 2023

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ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
MEASURE J FUNDS
SCHEDULE OF REVENUES AND EXPENSES
Year ended June 30, 2023

SR. No. 23-522
Attachment No. 3

Revenue	
Measure J	<u>\$ 6,330,474</u>
Operating expenses	
Measure J	<u>\$ 6,330,474</u>