



ALAMEDA-CONTRA COSTA TRANSIT DISTRICT

MINUTES - DRAFT

AC Transit Parcel Tax Fiscal Oversight Committee

VIRTUAL MEETING

Phone (669) 900 6833

Webinar ID 895 2964 0027

Tuesday, November 8, 2022 at 8:30 AM

<https://bit.ly/3tIUNqA>

MEMBERS OF THE OVERSIGHT COMMITTEE

JANET ABELSON

STEWART CHEN

STEPHEN HICKS

BEVERLY JOHNSON

HENRY LEVY

IGOR TREGUB

MATT WILLIAMS

DISTRICT OFFICERS

MICHAEL A. HURSH, GENERAL MANAGER

JILL A. SPRAGUE, GENERAL COUNSEL

LINDA A. NEMEROFF, DISTRICT SECRETARY

CHRIS ANDRICHAK, CHIEF FINANCIAL OFFICER

1. CALL TO ORDER

The Alameda-Contra Costa Parcel Tax Fiscal Oversight Committee held its annual meeting on Tuesday, November 8, 2022.

Members of the Committee participated via video conference from off-site locations. The meeting was called to order at 8:38 a.m.

2. ROLL CALL & INTRODUCTION OF NEW MEMBER

Present Committee Member Henry Levy, Committee Member Stewart Chen, Committee Member Igor Tregub, Committee Member Beverly Johnson, Committee Member Janet Abelson*, Committee Member Matt Williams, Committee Member Stephen Hicks

3. SELECTION OF CHAIR

Assistant District Secretary Jelena Harada called for nominations for Chair. Member Johnson nominated Member Abelson which was seconded by Member Levy. No other nominations were offered.

MOTION: JOHNSON/LEVY to appoint Janet Abelson as the Committee Chair. The motion carried by the following vote:

Ayes: Committee Member Levy, Committee Member Chen, Committee Member Tregub, Committee Member Johnson, Committee Member Abelson*, Committee Member Williams, Committee Member Hicks

4. PUBLIC COMMENT

There were no public comments offered.

5. CONSENT CALENDAR

5.A. Consider approving the minutes of the Parcel Tax Fiscal Oversight Committee meeting of November 9, 2021. [22-540](#)

MOTION: TREGUB/JOHNSON to approve the consent calendar. The motion carried by the following vote:

Ayes: Committee Member Levy, Committee Member Chen, Committee Member Tregub, Committee Member Johnson, Committee Member Abelson*, Committee Member Williams, Committee Member Hicks

6. DISCUSSION ITEM(S)

6.A. Review the Measure VV/C1 Financial Statement and consider the adoption of Resolution No. 22-001 determining that the Measure VV/C1 funds collected during the 2021-22 Fiscal Year have been appropriated and expended in Special Transit Service District No. 1 for operation and maintenance activities. [22-541](#)

- History of the District 1 - District 2 Allocation Methodology;

- Measure VV/C1 Agreed Upon Procedure, including an Hours and Miles Comparison for District 1/District 2;
- AC Transit Audited Financial Statements (includes the D1/D2 Report and Supplemental Schedule).

Chief Financial Officer Chris Andrichak presented information on the allocation methodology and the allocation of revenue, subsidies, and expenses. Brad Schelle, an independent external auditor with Crowe LLC, reviewed the Measure VV/C1 agreed-upon procedures applicable to the audit. Mr. Schelle explained that Measure VV/C1 funds collected during the 2021-22 Fiscal Year had been appropriated and expended in Special Transit Service District No. 1 for operation and maintenance activities as prescribed by the agreed-upon procedures. There were no public comments offered.

Committee members discussed the reasons for the increase in service hours and decrease in service miles and discovered a miscalculation in total service hours and total service miles on page 21 of the printed agenda packet (Staff Report 22-541, Attachment 2, page 5). The auditor ensured that the service hours table would be re-checked for accuracy and corrected. The Committee also pointed out that the headers in attachments 2, 3 and 4 were missing. [Subsequent to the meeting, staff reviewed the meeting documents and determined that the above referenced headers were inadvertently removed during the page numbering process; however, the correct version was published and publicly available on the District's website.]

Staff further addressed the Committee's questions about route restoration trends, explaining that as service gradually increases that ridership continues to grow, but noted the constraint in the workforce unavailability and the need for additional funding to support service reliability.

Committee member Levy commented on the audit review timeline, suggesting that the Board of Directors should review the financial statements prior to the Committee.

MOTION: JOHNSON/TREGUB to adopt Resolution No. 22-001 determining that the Measure VV/C1 funds collected during the 2021-22 Fiscal Year have been appropriated and expended in Special Transit Service District No. 1 for operation and maintenance activities, including the correction of total service hours and miles on page 5 of Staff Report 22-541, Attachment 2. The motion carried by the following vote:

Ayes: Committee Member Levy, Committee Member Chen, Committee Member Tregub, Committee Member Johnson, Committee Member Abelson*, Committee Member Williams, Committee Member Hicks

6.B. SUPPLEMENTAL INFORMATION PACKET (for reference only)

[22-542](#)

The Supplemental Information Packet was not under consideration by the Committee and is only intended to provide relevant background information.

7. COMMITTEE/STAFF COMMENTS

There were no comments offered.

8. ADJOURNMENT

There being no further business to come before the Committee the meeting adjourned at 9:48 AM.

Respectfully submitted,

/s/

Jelena Harada

Assistant District Secretary