

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT

MEASURE B FUNDS

June 30, 2020

DRAFT
ALAMEDA-CONTRA COSTA TRANSIT DISTRICT

MEASURE B FUNDS
June 30, 2020

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AND REPORT ON INTERNAL CONTROL OVER COMPLIANCE; REPORT ON COMBINING BALANCE
SHEET, COMBINING SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN FUND
BALANCES AND SCHEDULE OF REVENUES AND EXPENSES

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

Report on Compliance for Measure B Funds

We have audited Alameda-Contra Costa Transit District's (the "District") compliance with the types of compliance requirements described in Measure B 2000 Expenditure Plan, issued by the Alameda County Transportation Commission, that could have a direct and material effect on the District's compliance with the Measure B Program for the year ended June 30, 2020.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, and the terms and conditions of its funds applicable to the Measure B 2000 Expenditure Plan issued by the Alameda County Transportation Commission.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for the Measure B funds based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and requirements specified in the Measure B 2000 Expenditure Plan issued by the Alameda County Transportation Commission. Those standards and requirements require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on Measure B Funds occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for the Measure B Program. However, our audit does not provide a legal determination of the District's compliance.

Opinion on Measure B Funds

In our opinion, the District complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on the Measure B Program for the year ended June 30, 2020.

(Continued)

Report on Internal Control over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the District's internal control over compliance with the types of requirements that could have a direct and material effect on the Measure B Program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the Measure B Program and to test and report on internal control over compliance with the requirements referred to above, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the District's internal control over compliance.

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 with a type of compliance requirement of the Measure B Program 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 type of compliance requirement of the Measure B Program 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 with a type of compliance requirement of the Measure B Program 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. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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, specified in the Measure B 2000 Expenditure Plan issued by the Alameda County Transportation Commission. Accordingly, this report is not suitable for any other purpose.

Report on Combining Balance Sheet, Combining Schedule of Revenues, Expenditures, and Changes in Fund Balances and Schedule of Revenues and Expenses

We have audited the financial statements of the business-type activities and fiduciary activities of the District as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the District's basic financial statements. We issued our report thereon dated <>, 2020, which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the basic financial statements. The accompanying combining balance sheet, combining schedule of revenues, expenditures, and changes in fund balance, and schedule of revenues and expenses are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining balance sheet, combining schedule of revenues, expenditures, and changes in fund balance, and schedule of revenue and expenses are fairly stated in all material respects in relation to the basic financial statements as a whole.



San Francisco, California
_____, 2020

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ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
MEASURE B FUNDS
ALAMEDA COUNTY TRANSPORTATION COMMISSION
COMBINING BALANCE SHEET
June 30, 2020

	<u>Paratransit</u>	<u>Mass Transit</u>	<u>Total</u>
ASSETS			
Measure B direct local program distribution receivable	\$ 991,561	\$ 4,141,086	\$ 5,132,647
Total assets	<u>\$ 991,561</u>	<u>\$ 4,141,086</u>	<u>\$ 5,132,647</u>
FUND BALANCES			
Restricted for:			
Paratransit programs	\$ 991,561	\$ -	\$ 991,561
Measure B projects & programs	<u>-</u>	<u>4,141,086</u>	<u>4,141,086</u>
Total fund balances	<u>\$ 991,561</u>	<u>\$ 4,141,086</u>	<u>\$ 5,132,647</u>

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 ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
 MEASURE B FUNDS
 ALAMEDA COUNTY TRANSPORTATION COMMISSION
 COMBINING SCHEDULE OF REVENUES, EXPENDITURES,
 AND CHANGES IN FUND BALANCE
 For the year ended June 30, 2020

	<u>Paratransit</u>	<u>Mass Transit</u>	<u>Total</u>
REVENUES			
Measure B direct local program distribution revenue	\$ 5,989,175	\$ 25,012,766	\$ 31,001,941
Total revenues	<u>5,989,175</u>	<u>25,102,766</u>	<u>31,001,941</u>
EXPENDITURES			
Paratransit	6,057,883	-	6,057,883
Transportation and operations	<u>-</u>	<u>25,299,709</u>	<u>25,299,709</u>
Total expenditures	<u>6,057,883</u>	<u>25,299,709</u>	<u>31,357,592</u>
Revenues over/under expenditures	<u>68,708</u>	<u>286,943</u>	<u>355,651</u>
FUND BALANCES			
Beginning fund balance	<u>1,060,269</u>	<u>4,428,029</u>	<u>5,488,298</u>
Ending fund balance	<u>\$ 991,561</u>	<u>\$ 4,141,086</u>	<u>\$ 5,132,647</u>

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ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
MEASURE B FUNDS
SCHEDULE OF REVENUES AND EXPENSES
For the year ended June 30, 2020

Revenues

Paratransit - AC Transit - North	\$ 4,889,713
Paratransit - AC Transit - Central	<u>1,099,642</u>
Subtotal	<u>5,989,175</u>
AC Transit: North	13,714,345
AC Transit: Central	6,857,172
AC Transit: South	2,329,124
ACID: Welfare to Work - North	1,793,860
ACID: Welfare to Work - Central	<u>318,265</u>
Subtotal	<u>25,012,766</u>
Total revenues	<u>\$ 31,001,941</u>

Operating expenses

Paratransit - AC Transit - North	\$ 4,945,808
Paratransit - AC Transit - Central	<u>1,112,075</u>
Subtotal	<u>6,057,883</u>
AC Transit: North	13,871,674
AC Transit: Central	6,935,837
AC Transit: South	2,355,843
ACID: Welfare to Work - North	1,814,438
ACID: Welfare to Work - Central	<u>321,917</u>
Subtotal	<u>25,299,709</u>
Total operating expenses	<u>\$ 31,357,592</u>