

DRAFT

SR 20-441
Attachment 6

**ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
PROPOSITION 111**

June 30, 2020

DRAFT
ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
PROPOSITION 111
June 30, 2020

TABLE OF CONTENTS

INDEPENDENT ACCOUNTANT'S REPORT	1
---------------------------------------	---

INDEPENDENT ACCOUNTANTS' REPORT
ON APPLYING AGREED-UPON PROCEDURES

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

We have performed the procedures enumerated below, which were suggested by the League of California Cities and presented in their Article XIII B Appropriations Limitation Uniform Guidelines, and which were agreed to by the Alameda-Contra Costa Transit District (the "District"), solely to assist the specified parties in the evaluation of the District's compliance with the requirements of Section 1.5 of Article XIII B of the California Constitution in relation to the Appropriations Limit Worksheet for the year ended June 30, 2020. The District's management and the Board of Directors are responsible for compliance with those requirements. The sufficiency of these procedures is solely the responsibility of the parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures enumerated below either for the purpose for which this report has been requested or for any other purpose.

The procedures you requested us to perform and our findings were as follows:

- a. We obtained the Appropriations Limitation Worksheet (the Worksheet) and determined that the 2019-2020 limits of \$529,396,700 and annual adjustment factors were adopted by resolution of the District's Board of Directors by tracing a resolution to the Board meeting minutes. We also determined that the population and the Per Capita Personal Income options were selected by a recorded vote of the Board of Directors.
- b. We recomputed the 2019-2020 Current Appropriations Limit of \$528,714,488 by multiplying the 2018-2019 Prior Year Appropriations Limit by the Total Growth Factor. We compared our computation to the Worksheet amount of \$529,396,700 noting that the approved amount exceeded the calculated amount by \$682,212.
- c. For the Worksheet, we agreed the Per Capita Income and Population Factors to California State Department of Finance Worksheets.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants. We were not engaged to and did not conduct an examination or review, the objective of which would be the expression of an opinion or conclusion, respectively, on compliance with specified requirements above. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

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

San Francisco, California
_____, 2020

