



# Annual Compliance Workshop Meeting Agenda Thursday, September 6, 2018, 10:00 a.m.

1111 Broadway, Suite 800, Oakland, CA 94607 • PH: (510) 208-7400 • [www.AlamedaCTC.org](http://www.AlamedaCTC.org)

	Page
<b>1. Welcome and Introductions</b>	
<b>2. Overview of Measure B/Measure BB/Vehicle Registration Fee</b>	1
▪ History	
▪ Funding Distribution	
▪ Programmatic Requirements	
<b>3. Audited Financial Statement Requirements</b>	
▪ Audit Opinion Language	25
▪ Sample Audited Financial Statement Format	26
<b>4. Compliance Reporting Requirements</b>	29
▪ Compliance Policies	
▪ Reporting Requirements and Submittal Instructions	
<b>5. Compliance Reporting Forms Walk-through</b>	33
▪ Compliance Reporting Forms	
<b>6. Questions</b>	

## Attachments

- A. Annual Program Compliance Report PowerPoint Presentation
- B. Submittal Guidance and Reporting Requirements
- C. Compliance Reporting Forms

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# Annual Program Compliance Workshop Reporting Fiscal Year 2017-18

A Presentation by  
Alameda County Transportation Commission Staff  
September 6, 2018



## Today's Agenda

1. **Welcome and Introductions**
2. **Overview of Measure B/Measure BB/Vehicle Registration Fee**
3. **Audited Financial Statements Requirements**
4. **Compliance Reporting Requirements**
5. **Walk-through Compliance Reporting Forms**
6. **Questions and Answers**



## A Brief History



### Measure B (MB)

- In 1986, voters approved Measure B half-cent sales tax
- In 2000, Measure B reauthorized with 81.5% voter approval rate

### Vehicle Registration Fee (VRF)

- In 2010, voters approved the Vehicle Registration Fee
- Authorized collection of an annual \$10 per vehicle registration fee starting in May, 2011

### Measure BB (MBB)

- In 2014, voters approved Measure BB to augment and extend the existing sales tax measure
- Collections started in April 2015

## DLD Program Overview

- **Over 50% of net revenues** generated from the Measure B, Measure BB and Vehicle Registration Fee (VRF) Programs **are returned to source** as “Direct Local Distributions” (DLDs)
- Twenty recipients (cities, transit agencies and the County)
- DLD Programs
  - Bicycle/Pedestrian
  - Local Streets and Roads (*local transportation*)
  - Transit
  - Special Transportation for Seniors and People with Disabilities (*Paratransit*)

# Measure B/BB/VRF Direct Local Distributions through FY17/18

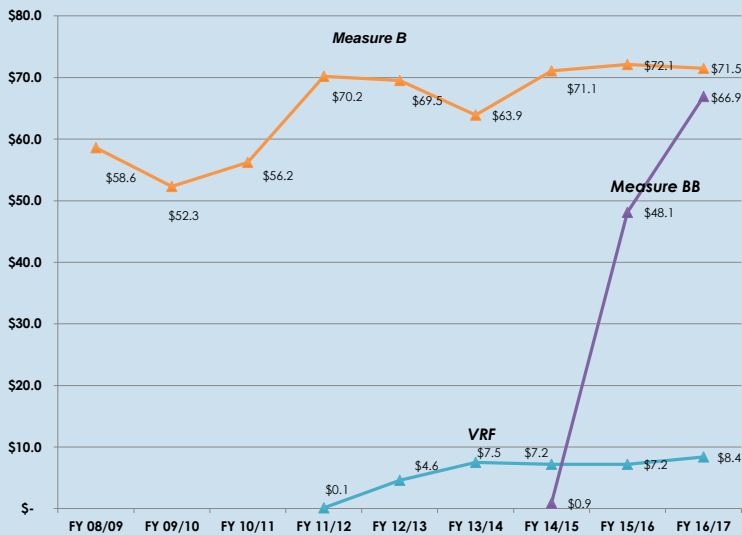
Fiscal Year	Measure B	Vehicle Registration Fee	Measure BB
FY 01/02	\$ 12,006,000		
FY 02/03	\$ 49,455,451		
FY 03/04	\$ 53,086,000		
FY 04/05	\$ 54,404,793		
FY 05/06	\$ 59,357,051		
FY 06/07	\$ 61,176,456		
FY 07/08	\$ 62,543,374		
FY 08/09	\$ 54,501,184		
FY 09/10	\$ 50,808,873		
FY 10/11	\$ 56,693,936	\$ 527,810	
FY 11/12	\$ 60,556,173	\$ 6,978,012	
FY 12/13	\$ 64,812,051	\$ 6,877,080	
FY 13/14	\$ 66,662,145	\$ 7,221,595	
FY 14/15	\$ 69,516,036	\$ 7,369,866	\$ 13,429,323
FY 15/16	\$ 72,008,976	\$ 7,421,869	\$ 69,875,475
FY 16/17	\$ 74,971,061	\$ 7,452,818	\$ 72,194,974
FY 17/18	\$ 81,030,003	\$ 6,840,000	\$ 78,118,871
<b>Total Distributions</b>	<b>\$ 1,003,589,564</b>	<b>\$ 50,689,050</b>	<b>\$ 233,618,643</b>

VRF FY 17/18 includes projection



## DLD Expenditure History

\$146.8M Total  
FY 16-17 Expenditures



## FY 16-17 DLD Accomplishments and Highlights

### MEASURE B/BB FUNDED IMPROVEMENTS

\$139.4 million in MB & MBB expenditures

Total Transit Trips	92.9 million trips
Total ADA mandated trips	0.8 million trips
Total Same Day Para-Trips	57,348 paratransit trips
Total Street Rehabilitation	78.5 lane miles
Total Complete Streets	25 projects implemented
Total Bikeways (non-class 1)	14.5 lane miles
Total Bike/Ped Masterplans	4 cities updating master plans
Total Sidewalk Repairs	2 miles



### VRF FUNDED IMPROVEMENTS

\$8.4 million in VRF expenditures

Total Street Rehabilitation	45 lane miles
Total Signal Improvements	94 intersections (ITS, signal upgrades/maintenance)

NOTES

\*Quantity completed are as reported by the jurisdictions, and represent a rounded value.  
\*Not all improvement types or activities are shown.

Annual Compliance Workshop



7

## Collective DLD Fund Balances

(As of the end of Fiscal Year 2016-17)

Jurisdiction:	Measure B	Measure BB	Vehicle Registration Fee	Total Balance
AC Transit	\$4,406,923	\$4,859,416		\$9,266,339
BART	\$0	\$0		\$0
LAVTA	\$0	\$0		\$0
WETA	\$942,696	\$104,279		\$1,046,975
ACE	\$1,159,643	\$2,829		\$1,162,472
Alameda County	\$1,649,615	\$5,358,820	\$630,825	\$7,639,260
City of Alameda	\$3,774,892	\$1,709,082	\$457,525	\$5,941,499
City of Albany	\$721,377	\$789,379	\$48,753	\$1,559,509
City of Berkeley	\$2,496,351	\$3,922,745	\$1,037,275	\$7,456,371
City of Dublin	\$842,263	\$755,108	\$207,516	\$1,804,887
City of Emeryville	\$1,024,966	\$351,899	\$179,404	\$1,556,269
City of Fremont	\$3,154,838	\$1,290,623	\$524,480	\$4,969,941
City of Hayward	\$4,773,849	\$4,101,603	\$1,020,835	\$9,896,287
City of Livermore	\$2,706,144	\$1,780,069	\$1,154,634	\$5,640,847
City of Newark	\$832,684	\$718,569	\$203,027	\$1,754,280
City of Oakland	\$12,493,323	\$9,510,040	\$1,262,281	\$23,265,644
City of Piedmont	\$73,181	\$238,316	\$4,931	\$316,428
City of Pleasanton	\$1,424,633	\$1,760,556	\$760,937	\$3,946,126
City of San Leandro	\$2,313,732	\$1,410,222	\$571,850	\$4,295,804
City of Union City	\$821,847	\$1,112,775	\$633,988	\$2,568,610
<b>Total</b>	<b>\$45,612,959</b>	<b>\$39,776,331</b>	<b>\$8,698,261</b>	<b>\$94,087,551</b>

Annual Compliance Workshop



8

## Program Compliance Purpose

- Independent audit of DLD receipts and expenses
- Completion of program reporting requirements
- Monitor the use and performance of the DLD funds
- Adherence to Timely Use of Funds requirements



## Program Compliance Review

- Each year, recipients must report on the prior fiscal year expenditures and submit:
  1. *Audited Financial Statements (separate for each fund)*
  2. *Compliance Reports*

*The reporting period for this year is Fiscal Year 2017-18.*
- Alameda CTC and the Independent Watchdog Committee (IWC) reviews submitted materials to determine annual program compliance
- Reports published publically on the Alameda CTC website: [http://www.alamedactc.org/app\\_pages/view/4135](http://www.alamedactc.org/app_pages/view/4135)

## Program Compliance Schedule

Dates	Action
September 2018	Compliance Forms Available
September 6 <sup>th</sup>	Compliance Workshop
<b>December 28<sup>th</sup></b>	<b>Audited Financial Statements Due</b>
<b>December 28<sup>th</sup></b>	<b>Compliance Reporting Forms Due</b>
January – February 2019	Staff reviews Audited Financial Statements and Compliance Reports and may request additional information
March - April 2019	IWC reviews finalized materials and may request additional information
June 2019	Commission receives Summary Program Compliance Report and considers any Request for Exemptions

## 3. Audited Financial Statement Requirements



## Audited Financial Statements Requirements

### 1. Separate Audited Financial Statements for MB, MBB, and VRF

- Do not include funds received for specific capital projects, discretionary grants, or fare revenues

### 2. Restatement of Prior Year Financial Statements

- Required if beginning fund balance does not match the ending fund balance in the financial statements submitted for FY 2016-17.

### 3. Required Explanations for

- Restatement of fund balances
- Lack of interest earnings

### 4. Transfer of Funds

- Transfers of Funds out of the Measure B/BB/VRF funds are not allowed. All expenditures must appear on the Measure B/BB/VRF Statement of Revenues, Expenditures, and Change in Fund Balances.

## Audited Financial Statements Requirements

### 5. Primary Components

- Balance Sheet
  - ❖ Assets
    - » Cash and Investment
    - » DLD Receivables (May 2018 and June 2018 Distribution)
      - [https://www.alamedactc.org/app\\_pages/view/4134](https://www.alamedactc.org/app_pages/view/4134)
    - » Interest Receivables
    - » Other Assets: Specify
  - ❖ Liabilities
    - » Accounts Payable
    - » Accrued Liabilities
  - ❖ Fund Balance
    - » Restricted for Measure B, BB, VRF Programs and Projects

# Audited Financial Statements Sample Format

- Use the Recommended Sample Format

BALANCE SHEET					
As of June 30, 20XX					
Alameda County Transportation Commission					
Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
<b>ASSETS</b>					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Direct Local Distribution Program Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Assets: Specify	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>					
Restricted for Measure B Programs and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Sample format included in the Program Compliance Submittal Guidance Document

# Audited Financial Statements Requirements

## 5. Primary Components (continued)

- Statement of Revenues, Expenditures, and Changes in Fund Balances

- ❖ Revenues

- » DLD received for FY17-18
  - [https://www.alamedactc.org/app\\_pages/view/4134](https://www.alamedactc.org/app_pages/view/4134)
- » Interest (required)

Separate lines on statement for each type of revenue

- ❖ Expenditures (examples)

- » General Government
- » Planning and Engineering
- » Construction
- » Transportation and Operations

- ❖ Revenues Over (Under) Expenditures/ Net Change in Fund Balance

- ❖ Beginning Fund Balance
- ❖ Ending Fund Balance

# Audited Financial Statements Sample Format

- Use the Recommended Sample Format

CITY OF ACME STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE For the Fiscal Year Ended June 30, 20XX					
Alameda County Transportation Commission Measure B Funds					
	Bicycles and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
<b>REVENUES</b>					
Measure B Direct Local Distribution Program Revenue					
Direct Local Distribution Funds Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Interest (expensed)	-	-	-	-	-
GASB31 Adjustments	-	-	-	-	-
<b>Total Program Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES*</b>					
Measure B Direct Local Distribution Expenses					
General Government	-	-	-	-	-
Planning and Engineering	-	-	-	-	-
Construction	-	-	-	-	-
Transportation and Operations	-	-	-	-	-
<b>Total Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES/ NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Sample format included in the Program Compliance Submittal Guidance Document

# Audited Financial Statements Requirements

## 5. Primary Components (continued)

- Independent Audit opinion that demonstrates compliance
  - **Recommended Opinion Language:** "In our opinion, the City of \_\_\_\_\_ is in compliance with the laws and regulations, contracts, and grant requirements related to [Measure B/Measure BB/VRF] funds as specified in the agreement between the City and the Alameda County Transportation Commission."

# Audited Financial Statements

- **Non-compliance** with requirements will require restated/revised Audited Financial Statements
- Contact Alameda CTC's Finance Department with any questions related to the Audited Financial Statements

**Yoana Navarro**  
Accounting Manager  
[ynavarro@alamedactc.org](mailto:ynavarro@alamedactc.org)  
(510) 208-7431



# 4. Program Compliance Requirements



# Program Compliance Requirements

1. **Article:** Publish a Measure B/BB/VRF article
2. **Website:** Publish Measure B/BB/VRF information on jurisdiction's website
3. **Signage:** Post signage on activities funded by Measure B/BB/VRF
  - Sign templates available  
[http://www.alamedactc.org/app\\_pages/view/5269](http://www.alamedactc.org/app_pages/view/5269)
  - Magnets and stickers available



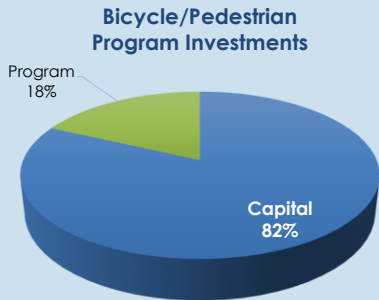
# DLD Performance Measures

DLD Program	Performance Measure	Performance Metric and Standard
Bicycle/Pedestrian	Current Master Plans	Plan(s) no more than 5 years old, based on adoption date.
	Capital Project and Program Investment	Investment into capital projects and programs is greater than funding program administration
Local Streets and Roads	Capital Project and Program Investment	Investment into capital projects and programs is greater than funding program administration
	Pavement State of Repair	Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.
	Maintain 15% of Measure BB LSR investments on Bicycle/Pedestrian Improvements	
Mass Transit	On-time Performance	Agencies are expected to maintain or increase on-time performance annually based on operator's adopted on-time performance target
	Cost Effectiveness <ul style="list-style-type: none"> <li>• Operating Cost per Passenger</li> </ul>	Maintain operating cost per passenger or per revenue vehicle hour/mile; percentage increase less than or equal to inflation as measured by CPI
Paratransit	Cost Effectiveness <ul style="list-style-type: none"> <li>• Operating Cost per Passenger</li> </ul>	Maintain cost per trip or per passengers Service types such as ADA mandated paratransit, door-to-door service, taxi programs, accessible van service, shuttle service, group trips

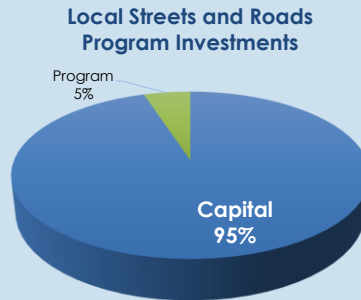


## Bike/Ped and LSR Programs Performance Measure

**Capital vs. Program Investments:** Capital investments must be greater than program investments (staffing, administration, outreach)



\$6.1 M Total MB/BB Bike/Ped Expenditures

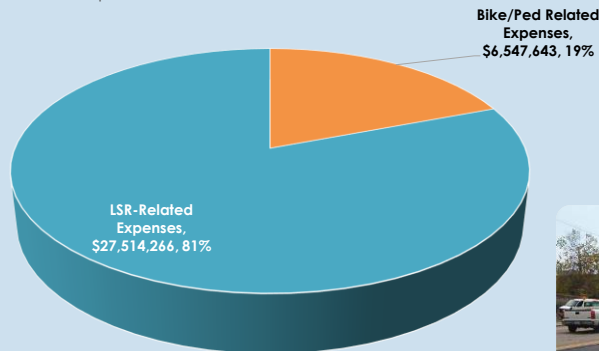


\$51.4 M Total MB/BB LSR Expenditures

## MBB Local Streets and Roads Program Performance Measure

**15% Measure BB LSR Requirement:** Requires 15% of Measure BB Local Streets and Roads (LSR) DLD funds to be spent on improvements benefiting bicyclists and pedestrians. Monitored over the life of the Measure.

Measure BB LSR Expenditures on Bike/Pedestrian Improvements



## MBB LSR Expenditures on Bike/Ped improvements to date

### 15% Measure BB LSR Requirement by DLD Recipient

Jurisdiction:	Total LSR Expenditures on Bike/Ped to Date	Total LSR Expenditures on Bike/Ped to Date	Percentage of LSR Expenditures on Bike/Ped over Total LSR Expenditures	15% minimum LSR achieved?
ACPWA	\$144,496	\$456,276	32%	Yes
City of Alameda	\$506,561	\$2,482,513	20%	Yes
City of Albany	\$163,325	\$175,875	93%	Yes
City of Berkeley	\$1,093,810	\$2,785,610	39%	Yes
City of Dublin	\$66,830	\$230,000	29%	Yes
City of Emeryville	\$45,130	\$270,859	17%	Yes
City of Fremont	\$842,788	\$4,444,139	19%	Yes
City of Hayward	\$330,525	\$2,133,222	15%	Yes
City of Livermore	\$143,349	\$644,467	22%	Yes
City of Newark	\$370,728	\$521,154	71%	Yes
City of Oakland	\$2,023,924	\$16,030,930	13%	No
City of Piedmont	\$135,024	\$648,414	21%	Yes
City of Pleasanton	\$110,554	\$539,183		Yes
City of San Leandro	\$350,000	\$1,965,907	18%	Yes
City of Union City	\$220,600	\$733,359	30%	Yes
<b>TOTAL</b>	<b>\$6,547,643</b>	<b>\$34,061,908</b>	<b>19%</b>	Yes

## Transit Program Performance Measure

**On-time Performance:** Maintain or increase on-time performance annually based on operator's adopted on-time performance target

Jurisdiction:	On-Time Performance Goal	On-Time Performance Actual	Goal Achieved?
AC Transit	72%	69%	No
ACE	95%	94%	No
BART	95%	89%	No
LAVTA	85%	81%	No
Union City Transit	90%	94%	Yes
WETA	95%	89%	No

**Cost Effectiveness:** Maintain operating cost per passenger

FY 16-17 Operating Cost Per Passenger Trip			
Jurisdiction:	Total Measure B/BB Cost <sup>1</sup>	Total Passenger Trips	MB/BB Operating Cost Per Passenger Trip
AC Transit	\$ 48,138,004	46,542,112	\$ 1.03
ACE	\$ 2,982,000	1,299,717	\$ 2.29
BART	\$ 647,089	43,200,000	\$ 0.01
LAVTA	\$ 1,592,428	1,536,084	\$ 1.04
Union City Transit	\$ 789,560	277,202	\$ 2.85
WETA <sup>2</sup>	\$ -	-	\$ -

Notes:  
 1. Costs per trip includes the total Measure B/BB costs divided by number of passenger trips reported by the operator. It does not include total program costs (other funds). Cost per trip varies from agency to agency based on local needs, services provided, program administration, and DLD implementation.  
 2. WETA did not expend Measure B/BB funds on operations in FY 16-17.



# Paratransit Program Performance Measure

**Cost Effectiveness of Services:** Maintain cost per trip or per passengers  
 Service types such as ADA mandated paratransit, city-based door-to-door service, taxi programs, accessible van service, shuttle service, group trips

ADA Mandated Services			
Agency	Number of One-way Trips	Total MB/BB Costs	MB/BB Cost Per Trip
AC Transit/BART	728,631	\$ 15,529,648	\$ 21.31
LAVTA	50,433	\$ 462,915	\$ 9.18
Union City	21,375	\$ 523,255	\$ 24.48
<b>Total</b>	<b>800,439</b>	<b>\$ 16,515,818</b>	<b>\$ 20.63</b>



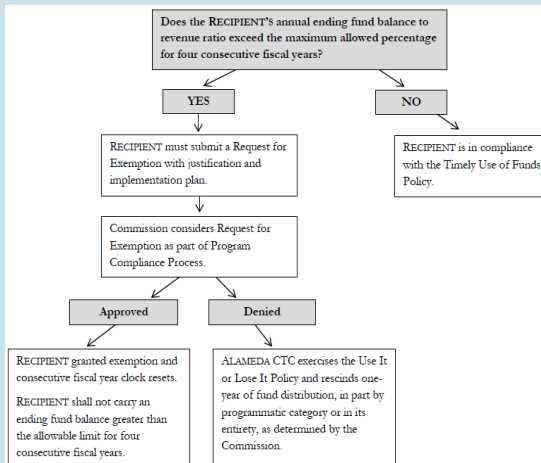
City Door-to-Door Services			
Agency	Number of One-way Trips	Total MB/BB Costs	MB/BB Cost Per Trip
Emeryville	2,771	\$ 31,463	\$ 11.35
Fremont	17,249	\$ 530,308	\$ 30.74
Newark	5,253	\$ 179,826	\$ 34.23
Oakland	12,100	\$ 271,016	\$ 22.40
Pleasanton	7,127	\$ 155,861	\$ 21.87
<b>Total</b>	<b>45,600</b>	<b>\$ 1,168,474</b>	<b>\$ 25.62</b>



Notes:  
 1. Costs per trip includes the total Measure/BB costs divided by number of passenger trips reported by the recipient. It does not include total program costs (other funds). Cost per trip varies from agency to agency based on local needs, services provided, program administration, and program implementation of DLD funds.  
 2. ADA Mandated Services for AC Transit/BART are provided through the East Bay Paratransit Consortium (EBPC).

# Timely Use of Funds Policies

- **Policy:** Recipient shall not carry a fiscal year ending fund balance greater than 40 percent of the DLD revenue received for that same fiscal year for four consecutive fiscal years, by funding program.
- **Effective:** Policy applies to Fiscal Year 2016-17 funds.





# Timely Use of Funds Scenarios

**SCENARIO 1: Agency OUT of Compliance**  
 - Four consecutive years with an above 40% ratio of Ending Fund Balance to Revenue received each year.  
 - This agency is out of compliance. Requires exemption request from Timely Use of Funds Policy or penalties under Use It or Lose It.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A - Starting Fund Balance	\$ 100	\$ 100	\$ 200	\$ 300
Row B - Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C - Expenditures	\$ -	\$ -	\$ -	\$ 300
Row D - Ending Fund Balance	\$ 100	\$ 200	\$ 300	\$ 100
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	100.00%

**SCENARIO 2: Agency IN Compliance**  
 - This agency is saving for a large project in YEAR 4.  
 - This restarts the four year consecutive clock.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A - Starting Fund Balance	\$ -	\$ 100	\$ 200	\$ 300
Row B - Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C - Expenditures	\$ -	\$ -	\$ -	\$ 361
Row D - Ending Fund Balance	\$ 100	\$ 200	\$ 300	\$ 39
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	39.00%

**SCENARIO 3: Agency IN Compliance**  
 - This agency increased YEAR 2 expenditures to come into compliance.  
 - In YEAR 3 decided to limit expenditures. Still in compliance with "four year consecutive clock" restarting at Year 3.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A - Starting Fund Balance	\$ -	\$ 100	\$ 39	\$ 139
Row B - Revenue	\$ 100	\$ 100	\$ 100	\$ 100
Row C - Expenditures	\$ -	\$ 161	\$ -	\$ -
Row D - Ending Fund Balance	\$ 100	\$ 39	\$ 139	\$ 239
% Ratio of Balance/Revenue	100.00%	39.00%	139.00%	239.00%



# Measure B Program Historical Fund Balances

Measure B Direct Local Distribution Ending Fund Balances					
Jurisdiction:	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
AC Transit	\$ -	\$ 3,064,267	\$ 6,573,949	\$ 4,307,532	\$ 4,406,923
BART	\$ -	\$ -	\$ -	\$ -	\$ -
LAVTA	\$ -	\$ -	\$ -	\$ -	\$ -
WETA	\$ 3,183,231	\$ 3,446,424	\$ 2,298,655	\$ 1,777,126	\$ 942,696
ACE	\$ 2,478,936	\$ 2,168,442	\$ 2,176,303	\$ 2,777,950	\$ 1,159,643
Alameda County	\$ 749,251	\$ 2,256,162	\$ 2,339,106	\$ 2,025,682	\$ 1,649,615
City of Alameda	\$ 3,008,030	\$ 2,755,714	\$ 3,069,434	\$ 4,220,309	\$ 3,774,895
City of Albany	\$ 428,813	\$ 129,178	\$ 378,642	\$ 275,120	\$ 275,120
City of Berkeley	\$ 1,548,673	\$ 2,562,623	\$ 1,946,435	\$ 2,289,359	\$ 2,498,331
City of Dublin	\$ 880,674	\$ 869,099	\$ 668,205	\$ 826,958	\$ 842,263
City of Emeryville	\$ 153,027	\$ 416,800	\$ 672,281	\$ 962,237	\$ 1,024,967
City of Fremont	\$ 4,194,003	\$ 3,284,761	\$ 2,200,657	\$ 2,488,555	\$ 3,154,839
City of Hayward	\$ 2,162,307	\$ 2,040,253	\$ 1,607,990	\$ 3,815,761	\$ 4,773,849
City of Livermore	\$ 1,879,663	\$ 1,930,332	\$ 1,226,372	\$ 2,112,181	\$ 2,706,144
City of Newark	\$ 244,705	\$ 475,201	\$ 606,561	\$ 789,539	\$ 832,684
City of Oakland	\$ 11,968,061	\$ 11,447,976	\$ 11,072,392	\$ 10,214,483	\$ 12,493,323
City of Piedmont	\$ 555,947	\$ 393,761	\$ 115,585	\$ 82,292	\$ 73,181
City of Pleasanton	\$ 2,289,901	\$ 1,686,098	\$ 1,530,777	\$ 696,163	\$ 1,424,633
City of San Leandro	\$ 3,472,226	\$ 3,420,388	\$ 3,346,899	\$ 2,340,457	\$ 2,313,732
City of Union City	\$ 1,201,273	\$ 1,142,339	\$ 302,117	\$ 306,691	\$ 821,847
<b>Total</b>	<b>\$ 40,398,721</b>	<b>\$ 43,489,819</b>	<b>\$ 42,132,358</b>	<b>\$ 42,308,395</b>	<b>\$ 45,168,686</b>



## Measure BB Program Historical Fund Balances

Measure BB Direct Local Distribution Ending Fund Balances			
Jurisdiction:	FY 14/15	FY 15/16	FY 16/17
AC Transit	\$ 5,843,198		\$ 4,859,416
BART	\$ -	\$ -	\$ -
LAVTA	\$ -	\$ -	\$ -
WETA	\$ 125,391	\$ 100,576	\$ 104,279
ACE	\$ 34,890	\$ 1,452	\$ 2,829
Alameda County	\$ 506,146	\$ 3,111,405	\$ 5,358,820
City of Alameda	\$ 389,207	\$ 2,007,504	\$ 1,709,082
City of Albany	\$ 88,307	\$ 350,879	\$ 350,879
City of Berkeley	\$ 634,434	\$ 3,521,419	\$ 3,922,745
City of Dublin	\$ 95,140	\$ 626,195	\$ 755,108
City of Emeryville	\$ 61,006	\$ 320,052	\$ 351,899
City of Fremont	\$ 599,542	\$ 2,416,806	\$ 1,290,623
City of Hayward	\$ 610,287	\$ 3,191,770	\$ 4,101,603
City of Livermore	\$ 209,473	\$ 993,560	\$ 1,780,069
City of Newark	\$ 123,198	\$ 612,076	\$ 718,569
City of Oakland	\$ 2,343,116	\$ 9,276,907	\$ 9,510,040
City of Piedmont	\$ 79,133	\$ 23,752	\$ 238,316
City of Pleasanton	\$ 208,325	\$ 1,100,578	\$ 1,760,556
City of San Leandro	\$ 327,542	\$ 1,706,819	\$ 1,410,222
City of Union City	\$ 159,884	\$ 257,566	\$ 1,112,775
<b>Total</b>	<b>\$ 12,438,217</b>	<b>\$ 34,306,118</b>	<b>\$ 39,337,831</b>

## VRF Program Historical Fund Balances

Vehicle Registration Fee Direct Local Distribution Ending Fund Balances					
Jurisdiction:	FY 12/13	FY 13/14	FY 14/15	FY 15/16	FY 16/17
Alameda County	\$ -	\$ 201,734	\$ 314,761	\$ 795,013	\$ 630,825
City of Alameda	\$ 644,149	\$ 775,835	\$ 710,844	\$ 620,460	\$ 457,525
City of Albany	\$ 7,094	\$ 19,932	\$ 83,453	\$ 127,231	\$ 127,231
City of Berkeley	\$ 895,715	\$ 1,115,599	\$ 1,059,908	\$ 825,140	\$ 1,037,275
City of Dublin	\$ 281,588	\$ 85,478	\$ 174,188	\$ 215,224	\$ 207,516
City of Emeryville	\$ -	\$ 42,257	\$ 87,399	\$ 131,081	\$ 179,404
City of Fremont	\$ 1,429,311	\$ 695,116	\$ 534,585	\$ 949,487	\$ 524,480
City of Hayward	\$ 489,661	\$ 552,802	\$ 458,779	\$ 1,046,299	\$ 1,020,835
City of Livermore	\$ 522,420	\$ 558,359	\$ 774,914	\$ 750,278	\$ 1,154,634
City of Newark	\$ 215,208	\$ 423,072	\$ 479,695	\$ 256,004	\$ 203,027
City of Oakland	\$ 3,411,708	\$ 2,976,536	\$ 3,022,593	\$ 2,389,944	\$ 1,262,281
City of Piedmont	\$ 94,409	\$ 141,877	\$ 30,453	\$ 3,185	\$ 4,931
City of Pleasanton	\$ 496,324	\$ 174,602	\$ 158,329	\$ 395,672	\$ 760,937
City of San Leandro	\$ 829,658	\$ 499,093	\$ 619,752	\$ 636,938	\$ 571,850
City of Union City	\$ 450,824	\$ 849,671	\$ 804,932	\$ 424,964	\$ 633,988
<b>Total</b>	<b>\$ 9,768,069</b>	<b>\$ 9,111,962</b>	<b>\$ 9,314,585</b>	<b>\$ 9,566,920</b>	<b>\$ 8,776,739</b>

# Performance Monitoring Tool

## Performance Monitoring Tool

### Section 1: Timely Use of Funds

RECIPIENT shall not carry a fiscal year ending fund balance greater than 40 percent of the Direct Local Distribution revenue received for that same fiscal year for four consecutive fiscal years, by funding program.

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22
<b>2000 Measure B</b>								
FY Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Ending Fund Balance Percent	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
<b>2014 Measure BB</b>								
FY Revenue	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
FY Ending Fund Balance Percent	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

### Section 2: Measure BB LSR Expenditure Requirement

RECIPIENT shall maintain a 15% annual minimum Local Streets and Roads (LSR) investment to support bicycling and walking (for Measure BB funds only).

	FY 14-15	FY 15-16	FY 16-17	FY 17-18	FY 18-19	FY 19-20	FY 20-21	FY 21-22	Total
<b>Consecutive LSR Requirement</b>									
Total LSR MBB DLD Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total LSR MBB DLD Expenditures on Bike/Ped	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Ratio: LSR Bike&Ped Expenditure/Total LSR Expenditures	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!
15% Minimum achieved?	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!

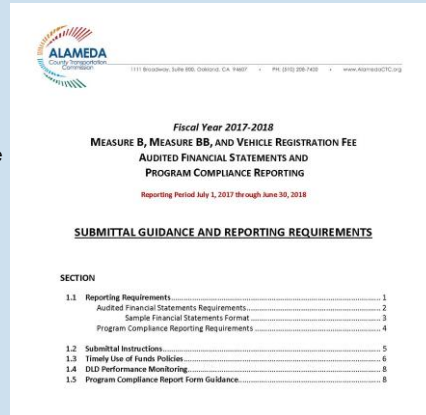
- Tracking of Timely Use of Funds and MBB LSR Expenditure Requirement
- Monitoring Tool (excel sheet) available here: [http://www.alamedactc.org/app\\_pages/view/4136](http://www.alamedactc.org/app_pages/view/4136)

## 5. Compliance Reporting Forms Walk-through

# Annual Program Compliance Report

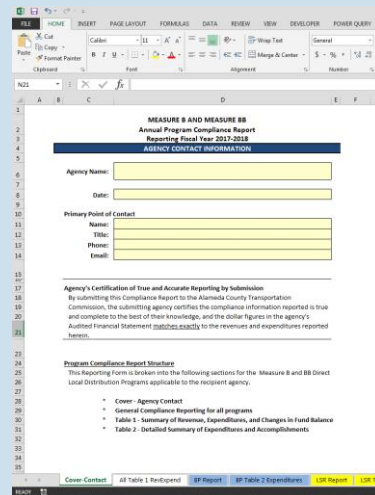
## Submittal Instructions and Guidance

- Submittal Instructions, forms and guidance are available on the website: [http://www.alamedact.org/app\\_pages/view/4136](http://www.alamedact.org/app_pages/view/4136)
- Compliance Report Format
  - > Measure B/BB combined in one workbook
  - > VRF is another separate workbook



# Overview of Reporting Forms

- Each DLD program consolidated in shaded group tabs in the excel file
- Report Forms Include:
  1. Cover Sheet
  2. General Compliance Reporting
  3. Table 1 – Summary of Revenues, Expenditures, and Change in Fund Balance
  4. Table 2 – Details Summary of Expenditures



# Cover Sheet

**MEASURE B AND MEASURE BB  
Annual Program Compliance Report  
Reporting Fiscal Year 2017-2018**

**AGENCY CONTACT INFORMATION**

Agency Name:

Date:

Primary Point of Contact

Name:

Title:

Phone:

Email:

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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 matches exactly to the revenues and expenditures reported herein.

---

**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



# General Compliance Reporting

**Bicycle and Pedestrian Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18**

**GENERAL COMPLIANCE REPORTING**

1. Indicate the adoption year of the most current Bicycle/Pedestrian Master Plans, as applicable.

	Adoption Year
Bicycle Master Plan	<input type="text"/>
Pedestrian Master Plan	<input type="text"/>
Bike/Ped Master Plan	<input type="text"/>

If the plans are over five years past the last adoption year, specify when your agency's will perform its next update.  
Indicate N/A if not applicable.

2a. How much of the program balance is encumbered into active contracts and projects?  
\$ Encumbered

MB Balance	\$	-	-	-	
MBB Balance	\$	-	-	-	
<b>Total</b>	<b>\$</b>	<b>-</b>	<b>-</b>	<b>-</b>	

2b. Explain why the program has a fund balance, and how the agency plans to expend the balances down.  
Indicate N/A if not applicable.

2c. Specify any large planned uses of fund balances within this program and their status i.e. planned or underway.

Project Title	Brief Project Description	(B) Amount	Project Status
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

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

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

Article	Copy of Article, website, or page Attached?		If applicable, briefly explain why the publicity requirement wasn't completed.
	Measure B	Measure BB	
Article	<input type="text"/>	<input type="text"/>	<input type="text"/>
Website	<input type="text"/>	<input type="text"/>	<input type="text"/>
Signage	<input type="text"/>	<input type="text"/>	<input type="text"/>



# Table 1 – Revenues/Expenditures

**MEASURE B AND MEASURE BB**  
Annual Program Compliance Report Fiscal Year 2017-2018

**TABLE 1: SUMMARY OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE**

OMB/FY08: Consider the values below based on the Measure B and BB Audited Financial Statements, for the applicable DLD program for your agency. Values must match financial statements and total reported expenditures on Table 2.

**A. 2000 MEASURE B Direct Local Distribution Programs**

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

**B. 2014 MEASURE BB Direct Local Distribution Programs**

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
Beginning of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Revenue	\$ -	\$ -	\$ -	\$ -	\$ -
Interest	\$ -	\$ -	\$ -	\$ -	\$ -
Expenditures	\$ -	\$ -	\$ -	\$ -	\$ -
End of Year Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

Notes:

# Table 2 – Detail of Expenditures

**Local Streets and Roads Direct Local Distribution Program**  
Reporting Period - Fiscal Year 2017-18

**TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS**

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.  
\* Expenditure total must correspond to your Audited Financial Statements and Table 3 values.

No.	Project Category (Drop-down Menu)	Project Phase (Drop-down Menu)	Project Type (Drop-down Menu)	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 17-18	Units for Quantity (Drop-down Menu)	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures
1										\$ -	\$ -
2										\$ -	\$ -
3										\$ -	\$ -
4										\$ -	\$ -
5										\$ -	\$ -
6										\$ -	\$ -
7										\$ -	\$ -
8										\$ -	\$ -
9										\$ -	\$ -
10										\$ -	\$ -
11										\$ -	\$ -
12										\$ -	\$ -
13										\$ -	\$ -
14										\$ -	\$ -
15										\$ -	\$ -
16										\$ -	\$ -
17										\$ -	\$ -
18										\$ -	\$ -
19										\$ -	\$ -
20										\$ -	\$ -
21										\$ -	\$ -
22										\$ -	\$ -
23										\$ -	\$ -
24										\$ -	\$ -
25										\$ -	\$ -
Percentage of Capital vs Administrative Costs										RDY(C)	
a. Total Capital										\$ -	
b. Total Administrative										\$ -	
TOTAL										\$ -	\$ -
Match to Table 17										TRUE	TRUE

If your agency did not expend greater than 50% of total costs on Capital Investments, explain how capital investments will increase in the future over Program Administration (outreach, staffing, administrative support). Indicate N/A if not applicable.

A minimum of 15% of Measure BB LSR funds are required to be expended on bike/pedestrian improvements. In this fiscal year, how much of Measure BB LSR funds were expended on bike/pedestrian improvements? Percent of Measure BB LSR funds expended on bike/pedestrian improvements:  Meets minimum 15% threshold?

If your agency did not meet the 15% minimum expenditure requirement this fiscal year, explain why.

## Table 2 – Detail of Expenditures Unit Guide

Unit	Unit Used to Describe
<b>Bicycle Parking Spaces</b>	Number of bike parking spaces <i>(Bike Parking Spaces/ Bicycle Racks Installed – indicate spaces)</i>
<b>Intersection</b>	Number of intersections improved, traffic signals, roundabouts, etc. Use the additional column to provide specific details.
<b>Lane Miles</b>	Length of roadway, street improvements <i>(widening)</i> , and bicycle facilities <i>(bike lane specific)</i>
<b>Linear Feet:</b>	Length of sidewalk and pedestrian facilities
<b>Meals Delivered</b>	Number of meals delivered through a meal delivery program
<b>People/Passengers</b>	Number of people/passengers transported, contacted, or served
<b>Scholarships Provided</b>	
<b>Square Feet</b>	Quantity of rehabilitation/overlay improvements, building/floor plan specifications, landscaping, etc.
<b>One-way Unduplicated Passenger Trips</b>	Number of one-way, unduplicated passenger trips
<b>Other</b>	For any improvements/services that are unable to be qualified using the available, use the additional information columns to specify units/services rendered
<b>Vehicles Purchased</b>	Number of Vehicles Purchased

Capital vs Program/Administrative Investments	
<i>Metric: Investment into capital projects and programs is greater than funding program administration.</i>	
<b>Capital Investment</b>	Capital expenditures are specific costs towards design, row, con and capital support).
<b>Program/Administrative Investment</b>	Administrative expenditures are staffing costs associated with program outreach, administrative support, and other costs not directly tied to a project.

## Submission Requirements

1. Submit the Audited Financial Statements and the Program Compliance Forms to [agomez@alamedactc.org](mailto:agomez@alamedactc.org).
  1. *Electronic Versions; Hardcopies are not required*
2. DO NOT PDF the Compliance Report (MS Excel Tables)
3. Submit other attachments such as articles and website documentation/screenshots in PDF format
4. Submit photos in JPEG/GIFS format

**Audited Financial Statements**

**Due Friday, December 28, 2018 by 5 p.m.**

**Program Compliance Reports**

**Due Friday, December 28, 2018 by 5 p.m.**

# Questions?

For more information contact the following staff:

## Program Compliance Questions

John Nguyen  
Senior Transportation Planner  
(510) 208-7419  
[jnguyen@alamedactc.org](mailto:jnguyen@alamedactc.org)

Andrea Gomez  
Assistant Transportation Planner  
(510) 208-7456

## Audited Financial Statement Questions

Yoana Navarro  
Accounting Manager  
[ynavarro@alamedactc.org](mailto:ynavarro@alamedactc.org)  
(510) 208-7431





***Fiscal Year 2017-2018***  
**MEASURE B, MEASURE BB, AND VEHICLE REGISTRATION FEE**  
**AUDITED FINANCIAL STATEMENTS AND**  
**PROGRAM COMPLIANCE REPORTING**

**Reporting Period July 1, 2017 through June 30, 2018**

**SUBMITTAL GUIDANCE AND REPORTING REQUIREMENTS**

**SECTION**

<b>1.1 Reporting Requirements</b> .....	1
Audited Financial Statements Requirements.....	2
Sample Financial Statements Format .....	3
Program Compliance Reporting Requirements .....	4
<b>1.2 Submittal Instructions</b> .....	5
<b>1.3 Timely Use of Funds Policies</b> .....	6
<b>1.4 DLD Performance Monitoring</b> .....	8
<b>1.5 Program Compliance Report Form Guidance</b> .....	8

## SECTION 1.1 - Reporting Requirements

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### INTRODUCTION

Jurisdictions eligible for Measure B (MB), Measure BB (MBB), and Vehicle Registration Fee (VRF) Direct Local Distribution (DLD) funds signed a Master Programs Funding Agreement (MPFA) with the Alameda County Transportation Commission (Alameda CTC). This agreement outlines eligible expenditures, reporting requirements, and policies on the timely use of funds.

Each year, jurisdictions are required to submit separate audited financial statements and Program Compliance Reports for these funds demonstrating fulfillment of the MPFA requirements.

This year's reporting period covers Fiscal Year 2017-2018 from July 1, 2017 through June 30, 2018.

### KEY DUE DATES

Submittal	Due Dates
Audited Financial Statements	<b>Friday, December 28, 2018</b> <ul style="list-style-type: none"><li>• Electronic version by email</li></ul>
Compliance Reports	<b>Friday, December 28, 2018</b>

### STAFF CONTACTS

Financial Questions:	DLD Program Questions:	
Yoana Navarro Accounting Manager (510) 208-7431 <a href="mailto:ynavarro@alamedactc.org">ynavarro@alamedactc.org</a>	John Nguyen Senior Transportation Planner (510) 208-7419 <a href="mailto:jnguyen@alamedactc.org">jnguyen@alamedactc.org</a>	Andrea Gomez Assistant Transportation Planner (510) 208-7456 <a href="mailto:agomez@alamedactc.org">agomez@alamedactc.org</a>

### SUBMITTAL INSTRUCTIONS

- Submit electronic versions of the Audited Financial Statements and Program Compliance Reports to Andrea Gomez, [agomez@alamedactc.org](mailto:agomez@alamedactc.org).
- See Section 1.2 Submittal Instructions and requirements.

## AUDITED FINANCIAL STATEMENTS REQUIREMENTS

**A. Audited Financial Statement:** Recipients are required to submit separate audited financial statements for Measure B, Measure BB, and VRF DLD Funds. Each financial statement must include:

1. Independent Auditor's Opinion: Include an independent auditor's opinion on a Balance Sheet, a Statement of Revenues, Expenditures and Changes in Fund Balances and related notes for each program fund type. Alameda CTC recommends this opinion language:

*"In our opinion, the City of \_\_\_\_\_ is in compliance with the laws and regulations, contracts, and grant requirements related to [2000 Measure B, 2014 Measure BB, Vehicle Registration Fee] funds as specified in the agreement between the City and the Alameda County Transportation Commission."*

2. Statement of Revenues, Expenditures and Changes in Fund Balances: Each audited financial statement includes a summary of DLD program revenues, interest earnings and expenditures. Refer to Exhibit A - Sample Financial Statement format, on next page.

- The financial statements should only include DLD funds.
- All fund accounts should be separate and distinguishable on the statements.

3. Balance Sheet: Each audited financial statement includes a summary of DLD program assets, liabilities, and fund balance. Refer to Exhibit A - Sample Financial Statement format.

1. **Beginning Fund Balance:** Must equal to the prior year's ending fund balance.
  - **Restatement of Prior Year's Financial Statements:** Explain change i.e. removed non-DLD revenues included in prior year's financials, and restate the prior year's financial statements.
  - **Fund Balance Sheet:** All audited financial statements must include a balance sheet.
2. **Revenues:** Must equal total DLD Program fund revenue received by the agency
  - **Do not include:** Non-DLD revenues such as fares, project specific reimbursements, grant funds or any funds not specifically related to Measure B/BB/VRF DLDs.
3. **Interest:** Report interest earned on DLD funds only.
  - **Interest:** Measure B/BB/VRF interest must be allocated throughout the fiscal year.
  - **GASB 31:** GASB 31 adjustments must be identified separately from the interest line.
4. **Expenditures:** Expenditures reported on the Audited Financial Statements must equal total DLD fund expenditures reported within the program compliance report.
5. **Ending Fund Balance:** Must be the fund balance as of June 30, 2017.
6. **Transfer of Funds:** Transfer of Funds are not allowed. All Measure B/BB/VRF expenditures must appear on the Statement of Revenues, Expenditures and Changes in Fund Balances.
7. **Reporting Consistency:** The dollar amounts in the Audited Financial Statements must match the program compliance reports.



**Exhibit A: Sample Financial Statement Format**

CITY OF ACME BALANCE SHEET As of June 30, 20XX					
Alameda County Transportation Commission Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
<b>ASSETS</b>					
Cash and Investments	\$ -	\$ -	\$ -	\$ -	\$ -
Measure B Direct Local Distribution Program Receivable	-	-	-	-	-
Interest Receivable	-	-	-	-	-
Other Assets: <i>Specify</i>	-	-	-	-	-
<b>Total Assets</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>LIABILITIES</b>					
Accounts Payable	\$ -	\$ -	\$ -	\$ -	\$ -
Accrued Liabilities	-	-	-	-	-
<b>Total Liabilities</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>					
Restricted for Measure B Programs and Projects	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Liabilities &amp; Fund Balances</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

CITY OF ACME STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCE For the Fiscal Year Ended June 30, 20XX					
Alameda County Transportation Commission Measure B Funds					
	Bicycle and Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Totals
<b>REVENUES</b>					
<b>Measure B Direct Local Distribution Program Revenue</b>					
Direct Local Distribution Funds Allocation	\$ -	\$ -	\$ -	\$ -	\$ -
Interest ( <i>required</i> )	-	-	-	-	-
GASB31 Adjustments	-	-	-	-	-
<b>Total Program Revenues</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>EXPENDITURES*</b>					
<b>Measure B Direct Local Distribution Expenses</b>					
General Government	-	-	-	-	-
Planning and Engineering	-	-	-	-	-
Construction	-	-	-	-	-
Transportation and Operations	-	-	-	-	-
<b>Total Program Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>REVENUES OVER (UNDER) EXPENDITURES/ NET CHANGE IN FUND BALANCE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>FUND BALANCES</b>					
Beginning Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -	\$ -	\$ -

\* Add additional expenditure categories as necessary.

## PROGRAM COMPLIANCE REPORT REQUIREMENTS

### A. Measure B / Measure BB / VRF recipients are required to complete a program compliance report that documents the following:

1. **Consistency with Audited Financial Statements:** Revenues/expenditures in the Audited Financial Statements must match the Compliance Reports.
2. **Eligible Expenditures:** Expenditures must be used for eligible program activities. All expenditures must be documented and include a description of the accomplishment and performance of the DLD investment.
3. **Article Publication:** Include documentation of an article published informing the public of Measure B/BB/VRF funded programs/projects.
4. **Website Coverage:** Include documentation of website information informing the public of Measure B/BB/VRF funded programs/projects.
5. **Signage:** Include documentation of posted signage at project sites where Measure B/BB/VRF funds were used.
6. **Bicycle/Pedestrian Master Plan:** Include confirmation of current Local Pedestrian Master Plan AND a Local Bicycle Master Plan OR a combined Local Pedestrian and Bicycle Master Plan. Each plan must be updated, at minimum, every five years. *(Only applicable to Bicycle Pedestrian Program).*
7. **15% of MBB Local Streets and Roads (LSR) funds expended on Bike/Pedestrian improvements:** Report the use of MBB LSR funds on bike/pedestrian improvements (minimum of 15% over the life of the Measure).
8. **Timely Use of Funds:** Demonstrate expeditious use of DLD funds to adhere to the Timely Use of Funds Policies. See Section 1.3.

## SECTION 1.2 - Submittal Instructions

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### Audited Financial Statements

Audited Financial Statements Submittal Instructions	DUE DATE: <b>Friday, December 28, 2018</b>
<ul style="list-style-type: none"><li>• Submit an electronic copy of the Audited Financial Statements to Andrea Gomez, <a href="mailto:agomez@alamedactc.org">agomez@alamedactc.org</a>.</li><li>• A hardcopy is NOT required.</li></ul>	

### Program Compliance Reports

Program Compliance Report Submittal Instructions	DUE DATE: <b>Friday, December 28, 2018</b>
<b>Download Compliance Reporting Forms</b> The Program Compliance Report includes a Microsoft (MS) Excel Workbook with tabbed sections for each program. The forms are available to download at <a href="http://www.alamedactc.org/app_pages/view/4136">http://www.alamedactc.org/app_pages/view/4136</a> .	
<b>Electronic submission</b> <ol style="list-style-type: none"><li>1. Complete all applicable sections of the MS Workbook for your agency.</li><li>2. Include attachments for documenting completion of reporting requirements.<ol style="list-style-type: none"><li>a. Include documentation of articles, newsletters, signage, etc.</li><li>b. Include (2) max photos per program fund type. Send high-resolution JPEG, GIFs.</li></ol></li><li>3. Send MS Excel file, PDF of the attachments, and electronic photos to Andrea Gomez, <a href="mailto:agomez@alamedactc.org">agomez@alamedactc.org</a>.</li></ol> <p>A hardcopy of the Program Compliance Reports and attachments is NOT required. In lieu of a signature page used in prior years, by submitting the Program Compliance Report to Alameda CTC, the submitting agency is certifying that the reports are accurate and correspond to the Audited Financial Statements.</p>	

Alameda CTC may request additional information for the local agency to better evaluate compliance with program requirements and policies. Additional program requirements, Timely Use of Funds, and reporting instructions are available on Alameda CTC's website: [http://www.alamedactc.org/app\\_pages/view/4136](http://www.alamedactc.org/app_pages/view/4136).

## **SECTION 1.3 - Timely Use of Funds Policies**

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### **Timely Use of Funds Policy**

**POLICY:** RECIPIENT shall not carry a fiscal year ending fund balance greater than 40 percent of the Direct Local Distribution revenue received for that same fiscal year for four consecutive fiscal years, by funding program. Non-compliance with this policy may invoke rescission penalties per the Use it or Lose It Policy.

RECIPIENT may seek an exemption from the Timely Use of Funds Policy through the Annual Program Compliance reporting process. RECIPIENT must demonstrate that extraordinary circumstances have occurred and provide a timely expenditure plan that would justify the exemption. Exemption requests must be submitted to ALAMEDA CTC and approved by the Commission.

**IMPLEMENTATION:** Through the Annual Program Compliance reporting process, ALAMEDA CTC will monitor the RECIPIENT's annual ending fund balance to revenue received ratio, cumulatively across the RECIPIENT's programmatic categories by fund program, to verify policy compliance.

Each jurisdiction receiving Measure B, Measure BB and Vehicle Registration Fee (VRF) Direct Local Distribution Program funds are required to comply with this policy as referenced in the recently executed 2016 Master Programs Funding Agreement (MPFA) between the jurisdiction and Alameda CTC.

This policy is effective for funds received in Fiscal Year 2016-17, and will be monitored starting with the Fiscal Year 2016-17 program compliance review process.

To better understand the Timely Use of Funds implementation, the following exhibit shows example scenarios of various agencies in compliance and out of compliance.

Refer to the Alameda CTC's website for complete Timely of Funds Policies and Use It or Lose It Policy information: [http://www.alamedactc.org/app\\_pages/view/4136](http://www.alamedactc.org/app_pages/view/4136).

**Exhibit B: Timely Use of Funds Scenarios**

**SCENARIO 1: Agency OUT of Compliance**

- Four consecutive years with an above 40% ratio of Ending Fund Balance to Revenue received each year.
- This agency is out of compliance. Requires exemption request from Timely Use of Funds Policy or penalties under Use it or Lose It.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A <b>Starting Fund Balance</b>		\$ 100	\$ 200	\$ 300
Row B <b>Revenue</b>	\$ 100	\$ 100	\$ 100	\$ 100
Row C <b>Expenditures</b>	\$ -	\$ -	\$ -	\$ 300
<b>Row D Ending Fund Balance</b>	<b>\$ 100</b>	<b>\$ 200</b>	<b>\$ 300</b>	<b>\$ 100</b>
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	100.00%

**SCENARIO 2: Agency IN Compliance**

- This agency is saving for a large project in YEAR 4.
- This restarts the four year consecutive clock.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A <b>Starting Fund Balance</b>	\$ -	\$ 100	\$ 200	\$ 300
Row B <b>Revenue</b>	\$ 100	\$ 100	\$ 100	\$ 100
Row C <b>Expenditures</b>	\$ -	\$ -	\$ -	\$ 361
<b>Row D Ending Fund Balance</b>	<b>\$ 100</b>	<b>\$ 200</b>	<b>\$ 300</b>	<b>\$ 39</b>
% Ratio of Balance/Revenue	100.00%	200.00%	300.00%	39.00%

**SCENARIO 3: Agency IN Compliance**

- This agency increased YEAR 2 expenditures to come into compliance.
- In YEAR 3 decided to limit expenditures. Still in compliance with "four year consecutive clock" restarting at Year 3.

	YEAR 1	YEAR 2	YEAR 3	YEAR 4
Row A <b>Starting Fund Balance</b>	\$ -	\$ 100	\$ 39	\$ 139
Row B <b>Revenue</b>	\$ 100	\$ 100	\$ 100	\$ 100
Row C <b>Expenditures</b>	\$ -	\$ 161	\$ -	\$ -
<b>Row D Ending Fund Balance</b>	<b>\$ 100</b>	<b>\$ 39</b>	<b>\$ 139</b>	<b>\$ 239</b>
% Ratio of Balance/Revenue	100.00%	39.00%	139.00%	239.00%

Notes

1. Row A + B - C = D
2. % Ratio of Balance/ Revenue = Row D / Row B



## **SECTION 1.4 – Monitoring DLD Performance**

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### **DLD Performance Measures**

DLD recipients are to document the performance and benefits of the projects and programs funded with Measure B, Measure BB, and/or Vehicle Registration Fee funds. The following performance measures are a selection of performance standards that must be documented at minimum by the recipients, as applicable. Additional performance measures may be requested by the Alameda CTC from time to time.

Performance reporting will be done through Alameda CTC’s reporting processes including the annual program compliance reports, annual performance report, and various planning activities, as they are requested and applicable.

Through the Program Compliance Process, the Performance Measures monitored include:

- Current Bicycle and Pedestrian Master Plan(s) – updated within five years.
- Infrastructure investments such as quantity of pavement repaired, pothole repairs, linear feet of sidewalk constructed, traffic signals installed.
- Capital versus Program/Administrative Investments: The investment into capital projects is greater than administrative program expenditures (outreach, staffing, and activities not directly tied to the delivery of a capital improvement).
- Pavement Condition Index: Maintain a city-wide average Pavement Condition Index of 60 (Fair Condition) or above.
- Complete Streets Implementation
- Maintain a 15% annual minimum Measure BB LSR investment to support bicycling and walking
- Ridership and Service utilization and provisions
- Transit On-time Performance

Performance will be evaluated periodically through the aforementioned evaluation reports to determine the effectiveness of investments and to inform future investment decisions.

## **SECTION 1.5 – Compliance Report Form Guidance**

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### **Program Compliance Report Structure**

This Program Compliance Report consists of two separate reports: 1) Measure B/BB Compliance Report and 2) VRF Compliance Report. Each report is a single MS Workbook that contains the following:

- Cover - Agency Contact Information
- General Compliance Questions for all programs (Bike/Ped, Local Streets and Roads, Transit, Paratransit)
- Table 1 - Summary of Revenue, Expenditures, and Changes in Fund Balance
- Table 2 - Detailed Summary of Expenditures and Accomplishments

Jurisdictions are expected to complete all relevant sections for which it receives and expends DLD program funds (bike/pedestrian, LSR, Transit, and/or Paratransit).

**Table 1: Summary of Revenue, Expenditures, and Changes in Fund Balance**

Table 1 is a summary of revenues and expenditures for the fiscal year. The figures reported on this table must correspond to the Audited Financial Statement.

**Table 2: Detailed Summary of Expenditures and Accomplishments**

Table 2 is a detailed summary of fiscal year expenditures. It describes specific expenditure activities and resulting accomplishments and benefits. Alameda CTC requests jurisdictions to use the following units to describe the quantity of achievements on *Table 2: Expenditures and Accomplishments*. This will standardized the units reported from all fund recipients.

If there are multiple units used for a project, if appropriate, quantify the primary improvement and/or use the additional information columns to specify units all delivered.

Unit	Unit Used to Describe
<b>Bicycle Parking Spaces</b>	Number of bike parking spaces <i>(Bike Parking Spaces/ Bicycle Racks Installed – indicate spaces)</i>
<b>Intersection</b>	Number of intersections improved, traffic signals, roundabouts, etc. Use the additional column to provide specific details.
<b>Lane Miles</b>	Length of roadway, street improvements <i>(widening)</i> , and bicycle facilities <i>(bike lane specific)</i>
<b>Linear Feet:</b>	Length of sidewalk and pedestrian facilities
<b>Meals Delivered</b>	Number of meals delivered through a meal delivery program
<b>People/Passengers</b>	Number of people/passengers transported, contacted, or served
<b>Scholarships Provided</b>	Number of trip scholarships provided, ticket purchases
<b>Square Feet</b>	Quantity of rehabilitation/overlay improvements, building/floor plan specifications, landscaping, etc.
<b>One-way Unduplicated Passenger Trips</b>	Number of one-way, unduplicated passenger trips
<b>Other</b>	For any improvements/services that are unable to be qualified using the available, use the additional information columns to specify units/services rendered
<b>Vehicles Purchased</b>	Number of Vehicles Purchased

<b>Capital vs Program/Administrative Investments</b>	
<i>Metric: Investment into capital projects and programs is greater than funding program administration.</i>	
<b>Capital Investment</b>	Capital expenditures are specific costs towards design, row, con and capital support).
<b>Program/Administrative Investment</b>	Administrative expenditures are staffing costs associated with program outreach, administrative support, and other costs not directly tied to a project.

**MEASURE B AND MEASURE BB  
Annual Program Compliance Report  
Reporting Fiscal Year 2017-2018**

**AGENCY CONTACT INFORMATION**

Agency Name:

Date:

**Primary Point of Contact**

Name:

Title:

Phone:

Email:

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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 matches exactly to the revenues and expenditures reported herein.

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**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  
Annual Program Compliance Report Fiscal Year 2017-2018**

**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**

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
<b>Beginning of Year Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b> <small>Expenditures Matches Table 2?</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ -
<b>End of Year Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Notes

**B. 2014 MEASURE BB Direct Local Distribution Programs**

	Bicycle / Pedestrian	Local Streets and Roads	Mass Transit	Paratransit	Total
<b>Beginning of Year Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenue</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Interest</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures</b> <small>Expenditures Matches Table 2?</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ - <small>TRUE</small>	\$ -
<b>End of Year Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -

Notes

**Bicycle and Pedestrian Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18**

**GENERAL COMPLIANCE REPORTING**

1. Indicate the adoption year of the most current Bicycle/Pedestrian Master Plans, as applicable.

**Adoption Year**

Bicycle Master Plan	
Pedestrian Master Plan	
Bike/Ped Master Plan	

If the plans are over five-years past the last adoption year, specify when your agency's will perform its next update.  
Indicate N/A, if not applicable.

2a. How much of the program balance is encumbered into active contracts and projects?

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ -	\$ -
<b>Total</b>	\$ -	\$ -

2b. Explain why the program has a fund balance, and how the agency plans to expend the balances down.

Indicate N/A, if not applicable.

2c. 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
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

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

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

	Measure B	Measure BB	Copy of Article, website, signage Attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

**Bicycle and Pedestrian Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18**

**TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS**

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.  
- Expenditure total must correspond to your Audited Financial Statements, and Table 1 values.

No.	Project Category <i>(Drop-down Menu)</i>	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 17-18	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures	
1										\$ -	\$ -	
2										\$ -	\$ -	
3										\$ -	\$ -	
4										\$ -	\$ -	
5										\$ -	\$ -	
6										\$ -	\$ -	
7										\$ -	\$ -	
8										\$ -	\$ -	
9										\$ -	\$ -	
10										\$ -	\$ -	
11										\$ -	\$ -	
12										\$ -	\$ -	
13										\$ -	\$ -	
14										\$ -	\$ -	
15										\$ -	\$ -	
16										\$ -	\$ -	
17										\$ -	\$ -	
18										\$ -	\$ -	
19										\$ -	\$ -	
20										\$ -	\$ -	
21										\$ -	\$ -	
22										\$ -	\$ -	
23										\$ -	\$ -	
24										\$ -	\$ -	
25										\$ -	\$ -	
<b>Total Percentage of Capital vs Administrative Costs</b>				#DIV/0!						<b>TOTAL</b>	\$ -	\$ -
a. Total Capital				\$ -						<b>Match to Table 1?</b>	TRUE	TRUE
b. Total Administrative				\$ -								

Is the total percentage of Capital vs Program Administration (outreach, staffing, administrative support) Costs GREATER THAN 50%? If not, explain how capital investments will increase in the future.

**Local Streets and Roads (LSR) Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18**

**GENERAL COMPLIANCE REPORTING**

**1. What is agency's current Pavement Condition Index (PCI)?**

PCI =

*Use PCI from the most recent MTC's VitalSigns linked here:*

<http://www.vitalsigns.mtc.ca.gov/street-pavement-condition>

**If your PCI falls below a score of 60 (fair condition), specify what actions are being implemented to increase the PCI.  
Indicate N/A, if not applicable.**

**2a. How much of the balance identified here is encumbered into active contracts and projects?**

		\$ Encumbered	
MB Balance	\$ -	\$ -	-
MBB Balance	\$ -	\$ -	-
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>-</b>

**2b. Explain why the program has a fund balance, and how the agency plans to expend the balances down.**

*Indicate N/A, if not applicable.*

**2c. 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
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

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

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

	Measure B	Measure BB	Copy of Article, website, signage Attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

**Local Streets and Roads Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18**

**TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS**

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.  
- Expenditure total must correspond to your Audited Financial Statements and Table 1 values

No.	Project Category <i>(Drop-down Menu)</i>	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Primarily Capital or Administrative Expenditure?	Project Name	Project Description/Benefits	Quantity Completed in FY 17-18	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures
1										\$ -	\$ -
2										\$ -	\$ -
3										\$ -	\$ -
4										\$ -	\$ -
5										\$ -	\$ -
6										\$ -	\$ -
7										\$ -	\$ -
8										\$ -	\$ -
9										\$ -	\$ -
10										\$ -	\$ -
11										\$ -	\$ -
12										\$ -	\$ -
13										\$ -	\$ -
14										\$ -	\$ -
15										\$ -	\$ -
16										\$ -	\$ -
17										\$ -	\$ -
18										\$ -	\$ -
19										\$ -	\$ -
20										\$ -	\$ -
21										\$ -	\$ -
22										\$ -	\$ -
23										\$ -	\$ -
24										\$ -	\$ -
25										\$ -	\$ -
<b>TOTAL</b>										\$ -	\$ -
Match to Table 1?										TRUE	TRUE
Percentage of Capital vs Administrative Costs				#DIV/0!							
a. Total Capital				\$ -							
b. Total Administrative				\$ -							

If your agency did not expend greater than 50% of total costs on Capital Investments, explain how capital investments will increase in the future over Program Administration (outreach, staffing, administrative support). Indicate N/A if not applicable.

A minimum of 15% of Measure BB LSR funds are required to be expended on bike/pedestrian Improvements.

In this fiscal year, how much of Measure BB LSR funds were expended on bike/pedestrian improvements?

\$ -
------

Percent of Measure BB LSR funds expenditures on bike/pedestrian improvements:

#DIV/0!
---------

Meets minimum 15% threshold?

#DIV/0!
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If your agency did not meet the 15% minimum expenditure requirement this fiscal year, explain why.



**Transit Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18**

**GENERAL COMPLIANCE REPORTING**

1. What is the agency's average on-time performance goal/target?  Percent
2. What is the agency's average on-time performance for the year?  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?

- 4a. How much of the balance identified here is encumbered into active contracts and projects?

		\$ Encumbered	
MB Balance	\$ -	\$ -	
MBB Balance	\$ -	\$ -	
<b>Total</b>	<b>\$ -</b>	<b>\$ -</b>	

- 4b. Explain why the program has a fund balance, and how the agency plans to expend the balances down.  
*Indicate N/A, if not applicable.*

- 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
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

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

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

	Measure B	Measure BB	Copy of Article, website, signage Attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

Transit Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18

**TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS**

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.  
- Expenditure total must correspond to your Audited Financial Statements and Table 1 values.

No.	Project Category <i>(Drop-down Menu)</i>	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Project Name	Project Description/Benefits	Quantity Completed in FY 17-18	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1									\$ -	\$ -	\$ -	\$ -
2									\$ -	\$ -	\$ -	\$ -
3									\$ -	\$ -	\$ -	\$ -
4									\$ -	\$ -	\$ -	\$ -
5									\$ -	\$ -	\$ -	\$ -
6									\$ -	\$ -	\$ -	\$ -
7									\$ -	\$ -	\$ -	\$ -
8									\$ -	\$ -	\$ -	\$ -
9									\$ -	\$ -	\$ -	\$ -
10									\$ -	\$ -	\$ -	\$ -
11									\$ -	\$ -	\$ -	\$ -
12									\$ -	\$ -	\$ -	\$ -
13									\$ -	\$ -	\$ -	\$ -
14									\$ -	\$ -	\$ -	\$ -
15									\$ -	\$ -	\$ -	\$ -
16									\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>								\$ -	\$ -	\$ -	\$ -	
Match to Table 1?								TRUE	TRUE			

**Paratransit Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18**

**GENERAL COMPLIANCE REPORTING**

**1a. How much of the balance identified here is encumbered into active contracts and projects?**

		\$ Encumbered
MB Balance	\$ -	\$ -
MBB Balance	\$ -	\$ -
<b>Total</b>	\$ -	\$ -

**1b. Explain why the program has a fund balance, and how the agency plans to expend the balances down.**

*Indicate N/A, if not applicable.*

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**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
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	
		\$ -	

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

--

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

	Measure B	Measure BB	Copy of Article, website, signage Attached?	If applicable, briefly explain why the publicity requirement wasn't completed.
Article				
Website				
Signage				

Paratransit Direct Local Distribution Program  
Reporting Period - Fiscal Year 2017-18

**TABLE 2: DETAILED SUMMARY OF EXPENDITURES AND ACCOMPLISHMENTS**

Provide a detailed summary of Measure B and BB Expenditures for the reporting fiscal year.  
- Expenditure total must correspond to your Audited Financial Statements and Table 1 values.

No.	Project Category <i>(Drop-down Menu)</i>	Project Phase <i>(Drop-down Menu)</i>	Project Type <i>(Drop-down Menu)</i>	Project Name	Project Description/Benefits	Quantity Completed in FY 17-18	Units for Quantity <i>(Drop-down Menu)</i>	Additional description on units or expanded detail on expenditures, performance, accomplishments	Measure B DLD Expenditures	Measure BB DLD Expenditures	Other Fund Expenditures	Total Cost
1									\$ -	\$ -	\$ -	\$ -
2									\$ -	\$ -	\$ -	\$ -
3									\$ -	\$ -	\$ -	\$ -
4									\$ -	\$ -	\$ -	\$ -
5									\$ -	\$ -	\$ -	\$ -
6									\$ -	\$ -	\$ -	\$ -
7									\$ -	\$ -	\$ -	\$ -
8									\$ -	\$ -	\$ -	\$ -
9									\$ -	\$ -	\$ -	\$ -
10									\$ -	\$ -	\$ -	\$ -
11									\$ -	\$ -	\$ -	\$ -
12									\$ -	\$ -	\$ -	\$ -
13									\$ -	\$ -	\$ -	\$ -
14									\$ -	\$ -	\$ -	\$ -
15									\$ -	\$ -	\$ -	\$ -
16									\$ -	\$ -	\$ -	\$ -
17									\$ -	\$ -	\$ -	\$ -
18									\$ -	\$ -	\$ -	\$ -
19									\$ -	\$ -	\$ -	\$ -
20									\$ -	\$ -	\$ -	\$ -
<b>TOTAL</b>								\$ -	\$ -	\$ -	\$ -	
Match to Table 1?								TRUE	TRUE			