

**ALAMEDA-CONTRA COSTA TRANSIT DISTRICT**  
**Combining Balance Sheet and Statement of Revenues, Expenditures,**  
**and Changes in Fund Balance of**  
**Measure BB Funds with**  
**Independent Auditor's Report**  
**For the Year Ended June 30, 2015**

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## INDEPENDENT AUDITOR'S REPORT ON MEASURE BB COMPLIANCE

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

### *Report on Compliance for Measure BB Funds*

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the Alameda-Contra Costa Transit District (District), which included the Measure BB activities, as of and for the year ended June 30, 2015 and the related notes to the financial statements, and have issued our report thereon dated September 28, 2015. Our report on the District's Financial Statements included a paragraph discussing the implementation of new accounting principles.

### *Management's Responsibility*

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants specified in the *Master Programs Funding Agreement* between the District and the Alameda County Transportation Commission.

### *Auditor's Responsibility*

Our responsibility is to express an opinion on compliance for the Measure BB 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 *Master Programs Funding Agreement* between the District and 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 BB 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 BB Funds. However, our audit does not provide a legal determination of the District's compliance.

### ***Opinion on Measure BB Funds***

In our opinion, the District is in compliance with the laws and regulations, contracts, and grant requirements related to 2014 Measure BB funds as specified in the *Master Programs Funding Agreement* between the District and the Alameda County Transportation Commission.

### ***Report on Internal Control Over Compliance***

Management 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 Measure BB Funds determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for the Measure BB Funds and to test and report on internal control over compliance, 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 Measure BB Funds 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 Measure BB Funds 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 Measure BB Funds 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 *Master Programs Funding Agreement* between the District and the Alameda County Transportation Commission. Accordingly, this report is not suitable for any other purpose.

*Maze & Associates*

Pleasant Hill, California  
September 28, 2015

ALAMEDA CONTRA COSTA TRANSIT DISTRICT  
ALAMEDA COUNTY TRANSPORTATION COMMISSION - MEASURE BB FUNDS

COMBINING BALANCE SHEET  
JUNE 30, 2015

	Paratransit	Mass Transit	Total
<b>ASSETS</b>			
Measure BB Direct Local Program Distribution Receivable	\$1,128,515	\$4,714,683	\$5,843,198
<b>Total Assets</b>	\$1,128,515	\$4,714,683	\$5,843,198
<b>FUND BALANCES</b>			
Restricted for:			
Paratransit Programs	\$1,128,515		\$1,128,515
Measure BB Projects & Programs		\$4,714,683	4,714,683
<b>Total Fund Balances</b>	1,128,515	4,714,683	5,843,198
<b>Total Fund Balances</b>	\$1,128,515	\$4,714,683	\$5,843,198

ALAMEDA CONTRA COSTA TRANSIT DISTRICT  
ALAMEDA COUNTY TRANSPORTATION COMMISSION - MEASURE BB FUNDS

COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN  
FUND BALANCE

FOR THE YEAR ENDED JUNE 30, 2015

	<u>Paratransit</u>	<u>Mass Transit</u>	<u>Total</u>
<b>REVENUES:</b>			
Measure BB direct Local Distribution Program Revenue			
Direct Local Program Distribution	\$1,128,515	\$4,714,683	\$5,843,198
Interest			
<b>Total Revenues</b>	<u>1,128,515</u>	<u>4,714,683</u>	<u>5,843,198</u>
<b>REVENUES OVER/UNDER EXPENDITURES:</b>	<u>1,128,515</u>	<u>4,714,683</u>	<u>5,843,198</u>
<b>FUND BALANCES:</b>			
Beginning Fund Balance			
Ending Fund Balance	<u><u>\$1,128,515</u></u>	<u><u>\$4,714,683</u></u>	<u><u>\$5,843,198</u></u>