

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT
Schedule of Revenues and Expenses of
Measure B Funds with
Independent Auditor's Report
For the Year Ended June 30, 2013

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INDEPENDENT AUDITOR'S REPORT ON MEASURE B COMPLIANCE

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

Compliance

We have audited the Alameda-Contra Costa Transit District's compliance with the laws, regulations, contracts and grant requirements, as specified in the *Master Programs Funding Agreement*, between the District and Alameda County Transportation Commission, for the year ended June 30, 2013. Compliance with the Measure B Requirements referred to above is the responsibility of the District's management. Our responsibility is to express an opinion on District's compliance based on our audit.

We conducted our audit of compliance in accordance with 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 and Measure B Requirements. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with Measure B Requirements could have a material effect on the Measure B Program included on the accompanying Schedule of Revenues and Expenses of Measure B Funds. An audit includes examining, on a test basis, evidence about the District's compliance with Measure B 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. Our audit does not provide a legal determination of the District's compliance with Measure B Requirements.

In our opinion, the District complied, in all material respects, with the laws, regulations, contracts and grant requirements, as specified in the *Master Programs Funding Agreement*, that are applicable to the District's Measure B Program for the year ended June 30, 2013.

Internal Control Over Compliance

Management of the District is responsible for establishing and maintaining effective internal control over compliance with Measure B Requirements. In planning and performing our audit, we considered the District's internal control over compliance to determine the auditing procedures for the purpose of expressing our opinion on 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 does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance 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 compliance requirement will not be prevented, or detected and corrected, on a timely basis.

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 that might be deficiencies, significant deficiencies, or material weaknesses in internal control over compliance. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses may exist that have not been identified.

This report is intended solely for the information and use of District's Board, management, the Alameda County Transportation Commission, its Board and Committees, others within the entity, and members of the public that will examine compliance information and is not intended to be and should not be used by anyone other than these specified parties.

Maze & Associates

September 20, 2013

ALAMEDA-CONTRA COSTA TRANSIT DISTRICT

Schedule of Revenues and Expenses of Measure B Funds
Year Ended June 30, 2013

Revenues:

Paratransit - AC Transit - North	\$ 3,888,953
Paratransit - AC Transit - Central	874,439
Sub-total	<u>4,763,392</u>
AC Transit: North	10,907,478
AC Transit: Central	5,453,739
AC Transit: South	1,852,430
ACTD: Welfare to Work - North	1,426,717
ACTD: Welfare to Work - Central	253,127
Sub-total	<u>19,893,491</u>
	<u><u>\$24,656,883</u></u>

Operating Expenses:

Paratransit - AC Transit - North	\$ 3,888,953
Paratransit - AC Transit - Central	874,439
Sub-total	<u>4,763,392</u>
AC Transit: North	10,907,478
AC Transit: Central	5,453,739
AC Transit: South	1,852,430
ACTD: Welfare to Work - North	1,426,717
ACTD: Welfare to Work - Central	253,127
Sub-total	<u>19,893,491</u>
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