

**LIVERMORE/AMADOR VALLEY
TRANSIT AUTHORITY**

**Report on Compliance with the Alameda County
Transportation Improvement Authority Measure B Funds**

For the Year Ended June 30, 2005

Honorable Members of the Board of Directors of
Livermore/Amador Valley Transit Authority
Livermore, California

INDEPENDENT ACCOUNTANT'S REPORT

We have examined the Livermore/Amador Valley Transit Authority's (Authority's) compliance with the requirements described in the Measure B Sales Tax for Mass Transit Funds agreement (Agreement) between the Authority and the Alameda County Transportation Improvement Authority (ACTIA) that are applicable to its Measure B Funds for the year ended June 30, 2005. Measure B sales taxes under the Agreement are included in the accompanying schedule of resources and expenditures of Measure B Funds. Compliance with the requirements of laws, regulations, contracts and grants applicable to its Measure B Funds is the responsibility of the Authority's management. Our responsibility is to express an opinion on the Authority'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. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the 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 Authority'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. Our audit does not provide a legal determination on the Authority's compliance with those requirements.

In our opinion, the Authority complied, in all material respects, with the requirements referred to above that are applicable to its Measure B Funds for the year ended June 30, 2005. } A

This report is intended for the information and use of the Authority Board, management, others within the Authority and operating agencies and the ACTIA and is not intended to be and should not be used by anyone other than these specified parties.

Maze & Associates

September 21, 2005

LIVERMORE/AMADOR VALLEY TRANSPORTATION AUTHORITY

Schedule of Resources and Expenditures of Measure B 2004 Funds
For the Year Ended June 30, 2005

	<u>Fixed Route Program</u>	<u>Paratransit Program</u>	<u>Total</u>
Unexpended funds, as of 7/1/04	\$0	\$0	\$0
Measure B allocations	<u>665,897</u>	<u>130,461</u>	<u>796,358</u>
Total FY04-05 resources	665,897	130,461	796,358
Expenditures	<u>665,897</u>	<u>130,461</u>	<u>796,358</u>
Unexpended funds, as of 6/30/05	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

