

CITY OF UNION CITY
Report on Compliance with the Alameda County
Transportation Improvement Authority Measure B Funds

For the Year Ended June 30, 2005

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INDEPENDENT AUDITOR'S REPORT

Honorable Mayor, Members of the City Council
and City Auditor of the City of Union City, California

We have examined the City of Union City's compliance with the requirements described in the Measure B Sales Tax for Mass Transit Funds Agreement between the City 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 revenues 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. The schedule of revenues and expenditures as of June 30, 2004 were audited by other auditors whose opinion, dated December 21, 2004 was unqualified.

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 City's compliance with those requirements and performing such other procedures, as we considered necessary in the circumstances. We believe that our audit and that of the prior auditor provide a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to its Measure B Funds for the years ended June 30, 2005 and 2004.

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

December 22, 2005

CITY OF UNION CITY

SCHEDULE OF REVENUES AND EXPENDITURES OF MEASURE B 2000 FUNDS
FOR THE YEARS ENDED JUNE 30, 2004 AND 2005

	Measure B	Local Streets and Roads	Bike and Pedestrian Paths	Mass Transit	Paratransit	Totals
Unexpended Funds, as of July 1, 2003	\$1,004,309	\$658,771	\$195,193			\$1,858,273
Measure B revenue	3,435	563,910	166,042	\$318,521	\$253,270	1,305,178
Investment income	13,901	16,971	3,391			34,263
Total 2004 revenues	17,336	580,881	169,433	318,521	253,270	1,339,441
Total 2004 expenditures	(736,028)		(155,442)	(318,521)	(253,270)	(1,463,261)
Unexpended Funds, as of June 30, 2004	285,617	1,239,652	209,184			1,734,453
Measure B revenue	5,151	556,503 ✓	170,199 ✓	326,915 ✓	252,952 ✓	1,311,720
Investment income	1,037	15,818	2,981	1,017	41	20,894
Total 2005 revenues	6,188	572,321	173,180	327,932	252,993	1,332,614
Total 2005 expenditures	(291,805)	(153,705)	(115,924)	(326,915)	(252,952)	(1,141,301)
Unexpended Funds, as of June 30, 2005		\$1,658,268	\$266,440	\$1,017	\$41	\$1,925,766

ACTIA REVENUES TIE.
As 3/3/06