

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**1362 Rutan Court, Suite 100**  
**Livermore, CA 94551**

**FINANCE and ADMINISTRATION COMMITTEE MEETING / COMMITTEE OF THE  
WHOLE**

**COMMITTEE MEMBERS**

**JERRY PENTIN – VICE CHAIR**  
**BOB COOMBER – CHAIR**

**DON BIDDLE**

**DATE:** Tuesday, October 24, 2017

**PLACE:** Diana Lauterbach Room LAVTA Offices  
1362 Rutan Court, Suite 100, Livermore

**TIME:** 4:00 p.m.

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**AGENDA**

**1. Call to Order and Pledge of Allegiance**

**2. Roll Call of Members**

**3. Meeting Open to Public**

- Members of the audience may address the Committee on any matter within the general subject matter jurisdiction of the LAVTA Board of Directors.
- Members of the audience may address the Committee on items on the Agenda at the time the Chair calls for the particular Agenda item.
- Public comments should not exceed three (3) minutes.
- Agendas are published 72 hours prior to the meeting.
- No action may be taken on matters raised that are not on the Agenda.

**4. Minutes of the September 26, 2017 Meeting of the F&A Committee**

**Recommendation:** Approval

**5. Treasurer's Report for September 2017**

**Recommendation:** Staff recommends submitting the attached September 2017 Treasurer's Report to the Board for approval.

**6. Fiscal Year 2017 Comprehensive Annual Financial Report (CAFR)**

**Recommendation:** Staff recommends the Committee forward the Comprehensive Annual Financial Report (CAFR) for review and acceptance to the Board of Directors, prior to submitting the CAFR to the Government Finance Officers Association (GFOA) for award.

**7. MOU with Central Contra Costa Transit Authority**

**Recommendation:** Receive staff report and forward to Board for approval.

**8. Contract Award for Bus Shelter Demolition and Movement Project #2017-17**

**Recommendation:** Staff recommends that the Finance and Administration Committee recommend the Board: (1) award a contract to FBD Vanguard Construction, Inc., the lowest responsive and responsible bidder for the LAVTA Bus Shelter Demolition and Movement Project #2017-17, for a total contract award of \$416,174.00; (2) authorize the Executive Director to sign the contract and issue an NTP to FBD Vanguard Construction, Inc.; and (3) approve a 10% project contingency of \$41,617.40 to be used at the discretion of the Executive Director.

**9. Pleasanton Bus Rapid Transit Corridor Enhancement Project On-Call Task Order for Project Design and Engineering**

**Recommendation:** Recommend the Board of Directors approve Resolution 35-2017 to execute a task order contract with LAVTA's on-call contractor Kimley Horn and Associates, Inc., for a not-to-exceed amount of \$175,000 with a contingency amount of \$17,500 (10%) to be utilized at the discretion of the Executive Director.

**10. Legislative Update**

**Recommendation:** None — information only.

**11. Preview of Upcoming F&A Committee Agenda Items**

**12. Matters Initiated by Committee Members**

**13. Next Meeting Date is Scheduled for: November 28, 2017**

**14. Adjourn**

Please refrain from wearing scented products (perfume, cologne, after-shave, etc.) to these meetings, as there may be people in attendance susceptible to environmental illnesses.

In the event that a quorum of the entire Board is present, this Committee shall act as a Committee of the Whole. In either case, any item acted upon by the Committee or the Committee of the Whole will require consideration and action by the full Board of Directors as a prerequisite to its legal enactment.

*I hereby certify that this agenda was posted 72 hours in advance of the noted meeting.*

<u>/s/ Jennifer Suda</u>	<u>10/19/17</u>
<u>LAVTA Administrative Services Department</u>	<u>Date</u>

*On request, the Livermore Amador Valley Transit Authority will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. A written request, including name of the person, mailing address, phone number and brief description of the requested materials and preferred alternative*

*format or auxiliary aid or service should be sent at least seven (7) days before the meeting. Requests should be sent to:*

*Executive Director  
Livermore Amador Valley Transit Authority  
1362 Rutan Court, Suite 100  
Livermore, CA 94551  
Fax: 925.443.1375  
Email : [frontdesk@lavta.org](mailto:frontdesk@lavta.org)*

## **AGENDA**

### **ITEM 4**

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
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**Livermore, CA 94551**

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Fax: 925.443.1375  
Email : [frontdesk@lavta.org](mailto:frontdesk@lavta.org)*

# **AGENDA**

## **ITEM 5**



LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

STAFF REPORT

SUBJECT: Treasurer's Report for September 2017

FROM: Tamara Edwards, Finance and Grants Manager

DATE: October 24, 2017

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**Action Requested**

Review and approve the LAVTA Treasurer's Report for September 2017.

**Discussion**

***Cash accounts:***

Our petty cash account (101) has a balance of \$200, and our ticket sales change account (102) continues with a balance of \$240 (these two accounts should not change).

***General checking account activity (105):***

Beginning balance September 1, 2017	\$8,939,062.76
Payments made	\$1,504,364.36
Deposits made	\$5,117,799.18
Ending balance September 30, 2017	\$12,552,497.58

***Farebox account activity (106):***

Beginning balance September 1, 2017	\$126,932.68
Deposits made	\$64,912.84
Ending balance September 30, 2017	\$191,845.52

***LAIF investment account activity (135):***

Beginning balance September 1, 2017	\$663,881.81
Ending balance September 30, 2017	\$663,881.81

***Operating Expenditures Summary:***

As this is the third month of the fiscal year, in order to stay on target for the budget this year expenses (at least the ones that occur on a monthly basis) should not be higher than 25%. The agency is at 23% overall.

***Operating Revenues Summary:***

While expenses are at 23%, revenues are at 44.8%, providing for a healthy cash flow

**Recommendation**

Staff recommends forwarding the September 2017 Treasurer's Report to the Board for Approval.

Attachments:

1. September 2017 Treasurer's Report

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
BALANCE SHEET  
FOR THE PERIOD ENDING:  
9/31/2017**

**ASSETS:**

101 PETTY CASH	200	
102 TICKET SALES CHANGE	240	
105 CASH - GENERAL CHECKING	12,552,498	
106 CASH - FIXED ROUTE ACCOUNT	191,846	
107 Clipper Cash	623,133	
120 ACCOUNTS RECEIVABLE	(2,948,351)	
135 INVESTMENTS - LAIF	663,882	
150 PREPAID EXPENSES	(20,742)	
160 OPEB ASSET	430,453	
165 DEFFERED OUTFLOW-Pension Related	132,890	
170 INVESTMENTS HELD AT CALTIP	0	
111 NET PROPERTY COSTS	42,245,608	
<b>TOTAL ASSETS</b>		<b>53,871,656</b>

**LIABILITIES:**

205 ACCOUNTS PAYABLE	(1,632,887)	
211 PRE-PAID REVENUE	1,630,291	
21101 Clipper to be distributed	443,703	
22000 FEDERAL INCOME TAXES PAYABLE	34	
22010 STATE INCOME TAX	(10)	
22020 FICA MEDICARE	(0)	
22050 PERS HEALTH PAYABLE	0	
22040 PERS RETIREMENT PAYABLE	(331)	
22030 SDI TAXES PAYABLE	0	
22070 AMERICAN FIDELITY INSURANCE PAYABLE	(974)	
22090 WORKERS' COMPENSATION PAYABLE	7,179	
22100 PERS-457	0	
22110 Direct Deposit Clearing	0	
23101 Net Pension Liability	634,007	
23104 Deferred Inflow- Pension Related	103,992	
23103 INSURANCE CLAIMS PAYABLE	85,637	
23102 UNEMPLOYMENT RESERVE	12,028	
<b>TOTAL LIABILITIES</b>		<b>1,282,670</b>

**FUND BALANCE:**

301 FUND RESERVE	8,716,200	
304 GRANTS, DONATIONS, PAID-IN CAPITAL	39,460,703	
30401 SALE OF BUSES & EQUIPMENT	55,390	
FUND BALANCE	4,356,693	
<b>TOTAL FUND BALANCE</b>		<b>52,588,986</b>
<b>TOTAL LIABILITIES &amp; FUND BALANCE</b>		<b>53,871,656</b>

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
REVENUE REPORT  
FOR THE PERIOD ENDING:  
9/31/2017**

ACCOUNT	DESCRIPTION	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
4010100	Fixed Route Passenger Fares	1,473,687	128,803	293,579	1,180,108	19.9%
4020000	Business Park Revenues	203,170	33,862	33,862	169,308	16.7%
4020500	Special Contract Fares	399,028	0	141,542	257,486	35.5%
4020500	Special Contract Fares - Paratransit	42,000	0	0	42,000	0.0%
4010200	Paratransit Passenger Fares	203,000	13,808	50,074	152,927	24.7%
4060100	Concessions	50,972	0	45	50,927	0.1%
4060300	Advertising Revenue	90,000	0	95,000	(5,000)	105.6%
4070400	Miscellaneous Revenue-Interest	6,000	0	0	6,000	0.0%
4070300	Non transportation revenue	56,400	5,585	12,377	44,023	100.0%
4090100	Local Transportation revenue (TFCA RTE B	479,000	0	0	479,000	100.0%
4099100	TDA Article 4.0 - Fixed Route	9,778,570	807,446	7,304,711	2,473,859	74.7%
4099500	TDA Article 4.0-BART	98,995	7,124	28,847	70,148	29.1%
4099200	TDA Article 4.5 - Paratransit	133,864	48,276	48,276	85,588	36.1%
4099600	Bridge Toll- RM2, RM1	913,836	0	0	913,836	0.0%
4110100	STA Funds-Paratransit	56,773	0	0	56,773	0.0%
4110500	STA Funds- Fixed Route BART	591,679	0	0	591,679	0.0%
4110100	STA Funds-pop	592,225	0	0	592,225	0.0%
4110100	STA Funds- rev	173,758	0	0	173,758	0.0%
4110100	STA Funds- Lifeline	-	0	0	-	#DIV/0!
4130000	FTA Section 5307 Preventative Maint.	444,777	0	0	444,777	100.0%
4130000	FTA Section 5307 ADA Paratransit	342,169	0	0	342,169	0.0%
4130000	FTA TPI	104,000	0	0	104,000	100.0%
4130000	FTA JARC and NF	-	421	421	(421)	#DIV/0!
4130000	FTA 5311	-	0	0	-	#DIV/0!
4640500	Measure B Gap		0	0	-	100.0%
4640500	Measure B Express Bus	100,000	0	0	100,000	100.0%
4640100	Measure B Paratransit Funds-Fixed Route	905,892	101,438	101,438	804,454	11.2%
4640100	Measure B Paratransit Funds-Paratransit	170,441	19,085	19,085	151,356	11.2%
4640200	Measure BB Paratransit Funds-Fixed Route	670,032	73,119	73,119	596,913	10.9%
4640200	Measure BB Paratransit Funds-Paratransit	285,657	31,173	31,173	254,484	10.9%
<b>TOTAL REVENUE</b>		<b>18,365,925</b>	<b>1,270,139</b>	<b>8,233,549</b>	<b>10,132,376</b>	<b>44.8%</b>

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
OPERATING EXPENDITURES  
FOR THE PERIOD ENDING:  
9/31/2017**

		<b>BUDGET</b>	<b>CURRENT MONTH</b>	<b>YEAR TO DATE</b>	<b>BALANCE AVAILABLE</b>	<b>PERCENT BUDGET EXPENDED</b>
501 02	Salaries and Wages	\$1,362,014	\$150,558	\$375,515	\$986,499	27.57%
502 00	Personnel Benefits	\$942,989	\$57,635	\$229,378	\$713,611	24.32%
503 00	Professional Services	\$936,878	\$28,587	\$52,377	\$884,501	5.59%
503 05	Non-Vehicle Maintenance	\$636,214	\$17,190	\$197,775	\$438,439	31.09%
503 99	Communications	\$9,500	\$18	\$521	\$8,979	5.48%
504 01	Fuel and Lubricants	\$1,174,700	\$53,702	\$124,061	\$1,050,639	10.56%
504 03	Non contracted vehicle maintenance	\$19,550	\$250	\$250	\$19,300	1.28%
504 99	Office/Operating Supplies	\$28,700	\$23,678	\$31,168	(\$2,468)	108.60%
504 99	Printing	\$54,500	\$164	\$1,137	\$53,363	2.09%
505 00	Utilities	\$276,000	\$0	\$23,293	\$252,707	8.44%
506 00	Insurance	\$637,238	\$27,664	\$463,434	\$173,804	72.73%
507 99	Taxes and Fees	\$302,000	\$5,013	\$11,467	\$290,533	3.80%
508 01	Purchased Transportation Fixed Route	\$9,338,719	\$749,038	\$2,244,315	\$7,098,323	24.03%
2-508 02	Purchased Transportation Paratransit	\$1,994,500	\$141,356	\$431,102	\$1,563,398	21.61%
508 03	Purchased Transportation WOD	\$75,000	\$0	\$1,234	\$73,766	1.65%
509 00	Miscellaneous	\$434,323	\$3,712	\$31,563	\$402,760	7.27%
509 02	Professional Development	\$38,100	\$144	\$2,574	\$35,526	6.76%
509 08	Advertising	\$95,000	\$0	\$1,377	\$93,623	1.45%
<b>TOTAL</b>		<b>\$18,355,925</b>	<b>\$1,258,710</b>	<b>\$4,222,539</b>	<b>\$14,137,305</b>	<b>23.00%</b>

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**CAPITAL REVENUE AND EXPENDITURE REPORT (Page 1 of 2)**  
**FOR THE PERIOD ENDING:**  
**9/31/2017**

ACCOUNT	DESCRIPTION	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
<b>REVENUE DETAILS</b>						
4090594	TDA (office and facility equip)	100,000	0	0	100,000	0.00%
4090194	TDA Shop repairs and replacement	85,000	0	0	85,000	0.00%
4091794	Bus stop improvements	212,461	0	0	212,461	0.00%
4092394	TDA Bus replacement	2,738,770	2,180,508	2,180,508	558,262	79.62%
4090994	TDA IT Upgrades and Replacements	35,000	0	0	35,000	0.00%
4090794	TDA Transit Center Improvements	273,493	0	0	273,493	0.00%
409??94	TDA (Transit Capital)	100,000	0	0	100,000	0.00%
4092094	TDA (Major component rehab)	30,000	0	0	30,000	0.00%
4091294	TDA Doolan Tower Upgrade	10,000	0	0	10,000	0.00%
4090894	TDA TPI	66,000	0	0	66,000	0.00%
4092194	TDA Rebranding bus wrap	175,000	0	0	175,000	0.00%
4091594	TDA Farebox upgrade	101,758	0	0	101,758	0.00%
4090394	TDA Non revenue vehicle replacement	144,800	0	0	144,800	0.00%
4092396	Bridge Tolls Bus Replacement	535,578	0	0	535,578	0.00%
4091701	CTC CIP Shelters	1,600,000	0	0	1,600,000	0.00%
409xx01	TVTC TSP	1,140,000	0	0	1,140,000	0.00%
4111700	PTMISEA Shelters and Stops	117,539	0	0	117,539	0.00%
41124	Prob 1B Security upgrades	36,696	0	0	36,696	0.00%
41114	Prop 1B Wifi	36,696	0	0	36,696	0.00%
41107	PTMISEA Transit Center Improvements	126,507	0	0	126,507	0.00%
41105	PTMISEA Office improvements	177,390	0	0	177,390	0.00%
41308	TPI	504,564	0	0	504,564	0.00%
41315	FTA Farebox upgrade	398,242	0	0	398,242	0.00%
41304	FTA BRT	300,000	0	0	300,000	0.00%
41303	FTA non revenue vehicle upgrade	367,200	0	0	367,200	0.00%
41323	FTA Bus replacements	12,312,300	0	0	12,312,300	0.00%
<b>TOTAL REVENUE</b>		<b>21,724,994</b>	<b>2,180,508</b>	<b>2,180,508</b>	<b>19,544,486</b>	<b>10.04%</b>

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**CAPITAL REVENUE AND EXPENDITURE REPORT (Page 2 of 2)**  
**FOR THE PERIOD ENDING:**  
**9/31/2017**

ACCOUNT	DESCRIPTION	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
<b>EXPENDITURE DETAILS</b>						
<b>CAPITAL PROGRAM - COST CENTER 07</b>						
5550107	Shop Repairs and replacement	85,000	16,387	16,387	68,613	19.28%
5550207	New MOA Facility (Satelite Facility)	-	0	0	0	#DIV/0!
5550307	Non revenue vehicle replacement	512,000	0	0	512,000	0.00%
5550407	BRT	-	0	0	0	#DIV/0!
5550507	Office and Facility Equipment	277,390	37,750	37,750	239,640	13.61%
5550607	511 Integration	-	0	0	0	#DIV/0!
	TSP upgrade	1,140,000	0	0	1,140,000	0.00%
5550807	Dublin TPI project	570,564	209,495	209,495	361,069	36.72%
5550907	IT Upgrades and replacement	35,000	5,071	5,071	29,929	14.49%
5551007	Transit Center Upgrades and Improvements	400,000	0	0	400,000	0.00%
5551207	Doolan Tower upgrade	10,000	0	0	10,000	0.00%
5551407	Wifi	36,696	0	0	36,696	0.00%
5551507	Farebox upgrade	500,000	0	0	500,000	0.00%
5551707	Bus Shelters and Stops	2,230,000	0	0	2,230,000	0.00%
5552007	Major component rehab	30,000	3,032	3,032	26,968	10.11%
5552107	Rebranding bus wrap	175,000	0	0	175,000	0.00%
5552307	Bus replacement	15,586,648	0	36,883	15,549,766	0.24%
5552407	Security upgrades	36,696	0	0	36,696	0.00%
555??07	Transit Capital	100,000	0	0	100,000	0.00%
<b>TOTAL CAPITAL EXPENDITURES</b>		<b>21,724,994</b>	<b>271,735</b>	<b>308,617</b>	<b>21,416,377</b>	<b>1.42%</b>
<b>FUND BALANCE (CAPITAL)</b>		<b>0.00</b>	<b>1,908,773</b>	<b>1,871,891</b>		
<b>FUND BALANCE (CAPTIAL &amp; OPERATING)</b>		<b>0.00</b>	<b>1,922,268</b>	<b>5,886,820</b>		

**Local Agency Investment Fund**  
**P.O. Box 942809**  
**Sacramento, CA 94209-0001**  
**(916) 653-3001**

[www.treasurer.ca.gov/pmia-laif/laif.asp](http://www.treasurer.ca.gov/pmia-laif/laif.asp)

October 19, 2017

LIVERMORE/AMADOR VALLEY TRANSIT  
AUTHORITY  
GENERAL MANAGER  
1362 RUTAN COURT, SUITE 100  
LIVERMORE, CA 94550

**PMIA Average Monthly Yields**

**Account Number:**

80-01-002

// [Tran Type Definitions](#)

September 2017 Statement

**Account Summary**

Total Deposit:	0.00	Beginning Balance:	664,096.52
Total Withdrawal:	0.00	Ending Balance:	664,096.52



REPORT.: Oct 03 17 Tuesday  
 RUN....: Oct 03 17 Time: 12:36  
 Run By.: Daniel Zepeda

LAVTA  
 Month End Payable Activity Report  
 Report for 09-17

PAGE: 001  
 ID #: PY-AC  
 CTL.: WHE

Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
09-17	A&M01 (LEO LAM INC)	139265	08/22/17	09/21/17	A	447.92	A&M01, 139265, PO #6392 'YOU ARE HERE' STICK
09-17	AIM01 (AIM TO PLEASE JANITORIAL SE24-AUG-17		09/05/17	10/05/17	A	2744.15	AIM01, AUG-17 MONTHLY JANITORIAL SERVICE
09-17	AME06 (AMERICAN FIDELITY ASSURANCE FSA10-17H		08/23/17	09/22/17	A	962.48	AME06, OCT-17 FLEXIBLE SPENDING ACCT
	SUPP09-17H		09/20/17	10/20/17	A	296.90	AME06, SEPT-17 SUPPLEMENTAL INSURANCE
	Vendor's Total ----->					1259.38	
09-17	ATT02 (AT&T )	10226841	09/13/17	10/13/17	A	393.54	ATT02, PAYER #9391035694 8/13-9/12/17
09-17	ATT03 (AT&T )	435897307	08/19/17	09/18/17	A	956.57	ATT03, 8435897307, AUG-17 INTERNET PRI
09-17	AVI01 (AMADOR VALLEY INDUSTRIES)	638126	08/31/17	09/30/17	A	367.77	AVI01, 638126, AUG-17 GARBAGE PICK UP SERVIC
09-17	BID01 (DON BIDDLE)	SEPT-2017H	09/30/17	10/30/17	A	200.00	BID01, SEPT-17 BOD STIPEND
09-17	BRA01 (BRASCO INTERNATIONAL)	46902	08/24/17	09/23/17	A	37750.00	BRA01, 46902, PO #6192 RFQ 2017-09-10 BUS SH
09-17	BRO03 (KARLA SUE BROWN)	SEPT-2017H	09/30/17	10/30/17	A	100.00	BRO03, SEPT-17 BOD STIPEND
09-17	CAL04 (CALIFORNIA WATER SERVICE)	198081817H	08/18/17	09/17/17	A	852.16	CAL04, 01986555555, BUS WASH 7/19-8/16/17
		257083017H	08/30/17	09/29/17	A	64.28	CAL04, 25755555555, TC FIRE 9/1-9/30/17
		361083117H	08/31/17	09/30/17	A	40.89	CAL04, 36165555555, TC WATER 8/1-8/30/17
		461083117H	08/31/17	09/30/17	A	416.45	CAL04, 46165555555, TC IRRG. 8/1-8/30/17
		475083017H	08/30/17	09/29/17	A	85.71	CAL04, 47555555555, MOA FIRE 9/1-9/30/17
		575083017H	08/30/17	09/29/17	A	85.71	CAL04, 57555555555, CONTRACTOR FIRE 9/1-9/30/17
		909081717H	08/17/17	09/16/17	A	471.54	CAL04, 90986555555, MOA WATER 7/19-8/16/17
	Vendor's Total ----->					2016.74	
09-17	CAL12 (CALTIP INSURANCE)	DOL 1/30	09/07/17	10/07/17	A	26802.03	CAL12, CLPC01666A9 DOL 1/30/17-CaltIP PORTIO
09-17	CAL13 (CALIFORNIA TRANSIT)	312017AUG	09/07/17	10/07/17	A	3654.58	CAL13, 31-2017-AUG, INSURANCE CLAIMS PAY
09-17	CAL15 (CALTRONICS BUSINESS SYS)	2346131H	09/08/17	10/08/17	A	491.79	CAL15, 2346131, BIZHUB THRU 9/7/17
09-17	CDW01 (CDW-G GOVERNMENT, INC)	KCG2900	09/07/17	10/07/17	A	4173.95	CDW01, KCG2900, PO #6388 ADOBE RENEWAL-MARKE
09-17	CIT06 (CITY OF LIVERMORE SEWER)	BW081517	08/15/17	09/14/17	A	77.94	CIT06, 138143-00, BUS WASH 7/18-8/15/17
		TC080817	08/08/17	09/07/17	A	40.72	CIT06, 133389-00, TRANSIT CENTER 7/11-8/8/17
		TC091217	09/12/17	10/12/17	A	36.80	CIT06, 133389-00, TRANSIT CENTER 8/8-9/12/17
		MOA081517	08/15/17	09/14/17	A	142.51	CIT06, 133294-00, MOA SEWER 7/18-8/15/17
	Vendor's Total ----->					297.97	
09-17	CIT07 (CITY OF LIVERMORE - WATER)	388090517H	09/05/17	10/05/17	A	137.77	CIT07, 139388-00, BUS WASH 8/15-9/5/17
		431090517H	09/05/17	10/05/17	A	41.81	CIT07, 138431-00, ATLANTIS IRRG. 8/15-9/5/17
	Vendor's Total ----->					179.58	
09-17	COO03 (BOB COOMBER)	SEPT-2017H	09/30/17	10/30/17	A	200.00	COO03, SEPT-17 BOD STIPEND
09-17	CWI01 (CUMMINS WEST, INC- SAN LEAN021-28757		08/17/17	09/16/17	A	3031.67	CWI01, 021-28757, PO #6358 REPAIR MASS MODUL
09-17	DAY02 (DAY & NIGHT PEST CONTROL)	127166	08/25/17	09/24/17	A	218.00	DAY02, 127166, 8/25/17 RUTAN SERVICE
09-17	DEL05 (ALLIED ADMIN/DELTA DENTAL)	OCT-2017H	09/25/17	10/25/17	A	2294.02	DEL05, OCT-17 DENTAL INSURANCE
09-17	DIR01 (DIRECT TV)	336625748	09/11/17	10/11/17	A	14.00	DIR01, 32336625748, SEPT-17 SERVICE
09-17	DIR02 (DIRECT DEPOSIT OF PAYROLL C	20170825H	09/01/17	10/01/17	A	36011.28	DIR02, PR DIRECT DEPOSIT 8/12-8/25/17
		20170908H	09/14/17	10/14/17	A	35972.34	DIR02, PR DIRECT DEPOSIT 8/26-9/8/17
		20170922H	09/29/17	10/29/17	A	37059.35	DIR02, PR DIRECT DEPOSIT 9/9-9/22/17
	Vendor's Total ----->					109042.97	
09-17	DTG01 (DIRECT TECHNOLOGY GROUP)	20149136	09/12/17	10/12/17	A	5071.14	DTG01, 20149136, PO #6387 VC-1 SERVER REPLAC

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09-17	DTG01 (DIRECT TECHNOLOGY GROUP)	20149137	09/12/17	10/12/17	A	1882.92	DTG01, 20149137, PO #6364 ESET VIRUS PROTECT
		Vendor's Total ----->				6954.06	
09-17	EDW03 (CONNER EDWARDS)	9-5-17SUP	09/05/17	10/05/17	A	112.50	EDW03, 9/5/17 ADMIN OFFICE SUPPORT
09-17	EFT01 (ELECTRONIC FUND TRAFERS)	20170908H	09/14/17	10/14/17	A	7783.17	EFT01, FEDERAL TAX 8/26-9/8/17
		20170922H	09/29/17	10/29/17	A	7635.74	EFT01, FEDERAL TAXES 9/9-9/22/17
		Vendor's Total ----->				15418.91	
09-17	EME01 (EMERALD LANDSCAPE CO INC)	301300	09/01/17	10/01/17	A	1190.00	EME01, 301300, SEPT-17 LANDSCAPING SERVICE
		301949	08/31/17	09/30/17	A	500.00	EME01, 301949, PO #6398 IRRG. REPAIRS RUTAN
		Vendor's Total ----->				1690.00	
09-17	EMP01 (EMPLOYMENT DEVEL DEPT)	20170908H	09/14/17	10/14/17	A	2670.23	EMP01, STATE TAX 8/26-9/8/17
		20170922H	09/29/17	10/29/17	A	2572.72	EMP01, STATE TAXES 9/9-9/22/17
		Vendor's Total ----->				5242.95	
09-17	FED01 (FedEx )	593123519	09/15/17	10/15/17	A	18.72	FED01, 5-931-23519, SEPT-17 STATEMENT
09-17	HAG01 (SCOTT HAGGERTY)	SEPT-2017H	09/30/17	10/30/17	A	200.00	HAG01, SEPT-17 BOD STIPEND
09-17	HAU01 (DAVID HAUBERT)	SEPT-2017H	09/30/17	10/30/17	A	200.00	HAU01, SEPT-17 BOD STIPEND
09-17	ING01 (INGERSOLL RAND COMPANY)	30621886	08/18/17	09/17/17	A	1301.00	ING01, 30621886, PO #6323 PREVENT MAINT COMP
		30621887	08/18/17	09/17/17	A	1301.00	ING01, 30621887, PO #6322 PREVENT MAINT COMP
		Vendor's Total ----->				2602.00	
09-17	JTH01 (J. THAYER COMPANY)	1176611-0	09/07/17	10/07/17	A	153.38	JTH01, 1176611-0, 9/6/17 PRINTING PAPER
09-17	KIM02 (KIMLEY-HORN AND ASSOC, INC)	9840690	07/31/17	08/30/17	A	16387.00	KIM02, 9840690, PO #6172 LAVTA BUS STOP IMPR
09-17	L&D01 (L&D PRINTING INC)	46888	08/25/17	09/24/17	A	250.06	L&D01, 46888, PO #6334 GFI CODE STICKERS
09-17	LIV10 (LIVERMORE SANITATION INC)	911991	08/31/17	09/30/17	A	2315.68	LIV10, 911991, AUG-17 GARBAGE SERVICE RUTAN
09-17	MER01 (MERCHANT SERVICES)	TC083117H	09/01/17	10/01/17	A	113.14	MER01, AUG-17 TRANSIT CENTER CC FEES
		MOA083117H	09/01/17	10/01/17	A	138.19	MER01, AUG-17 MOA CC FEES
		Vendor's Total ----->				251.33	
09-17	MET01 (METROPOLITAN TRANSPORT-)	AR014816	09/01/17	10/01/17	A	10274.97	MET01, AR014816, JULY-17 CLIPPER FEES
09-17	MOR02 (VANESSA MORENO)	0103-0823H	09/21/17	10/21/17	A	38.20	MOR02, JAN-AUG 17 TRAVEL REIMBURSE
		1114-1230H	09/21/17	10/21/17	A	12.42	MOR02, NOV-DEC 16 TRAVEL REIMBURSE
		Vendor's Total ----->				50.62	
09-17	MTM01 (MEDICAL TRANSPORTATION MANA)	JULY-2017H	08/09/17	09/08/17	A	121896.10	MTM01, JULY-17 MONTHLY SERVICE
		MTM112095H	09/06/17	10/06/17	A	14976.50	MTM01, MTM-112095 7/26-9/5/17
		SQSI FY17	09/21/17	10/21/17	A	3000.00	MTM01, SQSI FY17 PAYMENT
		Vendor's Total ----->				139872.60	
09-17	MUT01 (MUTUAL OF OMAHA)	OCT-2017H	09/13/17	10/13/17	A	1045.67	MUT01, OCT-17 LIFE & LTD INSURANCE
09-17	MVT01 (MV TRANSPORTATION, INC.)	77870H	09/05/17	10/05/17	A	347235.80	MVT01, SEPT-17 1ST INSTALL PAYMENT #77870
		77871H	09/05/17	10/05/17	A	347235.80	MVT01, 77871, SEPT-17 2ND INSTALL PAYMENT
		JULY-2017H	08/03/17	09/02/17	A	26763.89	MVT01, JULY-17 FIXED ROUTE SERVICES
		SQSI FY17	09/21/17	10/21/17	A	4500.00	MVT01, SQSI FY17 PAYMENT
		Vendor's Total ----->				725735.49	
09-17	NAR01 (KATHERINE NARUM)	SEPT-2017H	09/30/17	10/30/17	A	200.00	NAR01, SEPT-17 BOD STIPEND
09-17	NAT03 (VOMELA SPECIALTY COMPANY)	5462321	09/18/17	10/18/17	A	958.99	NAT03, 5462321, PO #6394 VEHICLE LOGOS-NEW B

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09-17	OAK01 (OAKS BUSINESS PK OWNERS)	4THQTR-17H	09/21/17	10/21/17	A	3548.00	OAK01, 4TH QTR BUSINESS PARK DUES
09-17	OFF01 (OFFICE DEPOT)	277700001	08/24/17	09/23/17	A	89.24	OFF01, 955277700001, 8/18/17 OFFICE SUPPLIES
		425610001	09/08/17	10/08/17	A	26.55	OFF01, 961425610001, 9/8/17 OFFICE SUPPLIES
		Vendor's Total ----->				115.79	
09-17	OVE01 (ONE VISION ENTERPRISES)	AUG-2017	08/31/17	09/30/17	A	6400.00	OVE01, AUG-17 ARRWG EXECUTIVE CONSULTANT
09-17	PAC01 (AT&T )	ATT080717H	08/07/17	09/06/17	A	32.94	PAC01,ACCT #232-351-6260, CONTRACTOR FIRE 8/
		ATT081117H	08/11/17	09/10/17	A	350.45	PAC01,ACCT #436-951-0106, ATLANTIS T1 8/11-9
		ATT081317H	08/13/17	09/12/17	A	162.93	PAC01,ACCT #925-243-9029, ATLANTIS ALARM 8/1
		Vendor's Total ----->				546.32	
09-17	PAC02 (PACIFIC GAS AND ELECTRIC)	580083117H	08/31/17	09/30/17	A	8563.25	PAC02, 5809326332-3, MOA ELECTRIC 8/1-8/30/1
		606083017H	08/30/17	09/29/17	A	1565.99	PAC02, 6062256368-6, ATLANTIS 7/29-8/29/17
		726082217H	08/22/17	09/21/17	A	561.39	PAC02, 7264840356-5, RAPID STOPS 7/21-8/21/1
		764081417H	08/14/17	09/13/17	A	168.07	PAC02, 7649646868-7, DOOLAN TWR 7/13-8/13/17
		900081517H	08/15/17	09/14/17	A	200.04	PAC02, 9007202117-4, MOA GAS 7/14-8/14/17
		Vendor's Total ----->				11058.74	
09-17	PAC11 (PACIFIC ENVIROMENTAL SERV)	1180	09/06/17	10/06/17	A	120.00	PAC11, 1180, AUG-17 RUTAN MONTHLY SERVICE
		1181	09/06/17	10/06/17	A	120.00	PAC11, 1181, AUG-17 ATLANTIS MONTHLY SERVICE
		Vendor's Total ----->				240.00	
09-17	PAC16 (PACIFIC COAST TRANE)	S85325	07/31/17	08/30/17	A	3380.95	PAC16, S85325, PO #6380 HVAC REPAIRS SERVICE
09-17	PAV01 (PAVLOV ADVERTISING LLC)	3619	08/22/17	09/21/17	A	600.00	PAV01, 3619, PO #6257 RAPID BOOKMARKS
		3620	08/22/17	09/21/17	A	810.00	PAV01, 3620, PO #6170 APR-17 TIMETABLE EDITS
		Vendor's Total ----->				1410.00	
09-17	PEN01 (JERRY PENTIN)	SEPT-2017H	09/30/17	10/30/17	A	100.00	PEN01, SEPT-17 BOD STIPEND
09-17	PER01 (PERS )	GASB2017H	08/16/17	09/15/17	A	700.00	PER01, GASB-68 REPORTING FEES 2017
		20170908CH	09/14/17	10/14/17	A	3094.82	PER01, PERS CLASSIC CONTRIBUTIONS 8/26-9/8/1
		20170908NH	09/14/17	10/14/17	A	3704.48	PER01, PERS NEW CONTRIBUTIONS 8/26-9/8/17
		20170922CH	09/29/17	10/29/17	A	3094.78	PER01, PERS CLASSIC CONTRIBUTIONS 9/9-9/22/1
		20170922NH	09/29/17	10/29/17	A	3704.48	PER01, PERS NEW CONTRIBUTIONS 9/9-9/22/17
		Vendor's Total ----->				14298.56	
09-17	PER03 (CAL PUB EMP RETIRE SYSTM)	OCT-2017H	09/14/17	10/14/17	A	38178.99	PER03, OCT-17 HEALTH INSURANCE
09-17	PER04 (CALPERS RETIREMENT SYSTEM)	20170908H	09/14/17	10/14/17	A	881.98	PER04, PERS 457 CONTRIBUTIONS 8/26-9/8/17
		20170922H	09/29/17	10/29/17	A	881.17	PER04, PERS 457 CONTRIBUTIONS 9/9-9/22/17
		Vendor's Total ----->				1763.15	
09-17	PLA02 (PLANETERIA MEDIA LLC)	15029	09/15/17	10/15/17	A	325.00	PLA02, 15029, PO #6216 WEB HOSTING SEPT-17
09-17	PRO02 (PROFESSIONAL ELECTRIC)	1871	08/30/17	09/29/17	A	762.40	PRO02, 1871, PO #6308 MISC ELECTRIC WORK-SER
		1872	08/30/17	09/29/17	A	213.00	PRO02, 1872, PO #6385 EMERGENCY BUG EYE REPL
		Vendor's Total ----->				975.40	
09-17	PRO06 (PROFORMA J.C.L. PRINT ASSOCA)	A91005314	08/17/17	09/16/17	A	7119.82	PRO06, A91005314, PO #6296 TIMETABLES & BROC
		A91005321	09/05/17	10/05/17	A	350.00	PRO06, A91005321, PO #6296 TIMETABLE & BROCH
		Vendor's Total ----->				7469.82	
09-17	RHT01 (PRIME MECHANICAL SERVICE IN	10845	09/05/17	10/05/17	A	243.00	RHT01, 10845, ATLANTIS HVAC QTRLY MAINT FY18
		10847	09/05/17	10/05/17	A	591.00	RHT01, 10847, RUTAN HVAC QTRLY MAINT FY18
		Vendor's Total ----->				834.00	
09-17	SCF01 (SC FUELS)	3391377	08/16/17	09/15/17	A	15798.62	SCF01, 3391377, 8/16/17 FUEL DELIVERY
		3395384	08/23/17	09/22/17	A	15634.17	SCF01, 3395384, 8/23/17 FUEL DELIVERY
		3396473	08/24/17	09/23/17	A	7700.03	SCF01, 3396473, 8/24/17 FUEL DELIVERY
		3405655	09/07/17	10/07/17	A	18253.76	SCF01, 3405655, FUEL DELIVERY 9/7/17
		Vendor's Total ----->				57386.58	

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09-17	SEL00 (SELECT IMAGING)	82021	08/24/17	09/23/17	A	163.88	SEL00, 82021, PO #6393 SAV BROCHURES
		82030	08/28/17	09/27/17	A	4940.02	SEL00, 82030, PO #6379 GO DUBLIN DIRECT MAIL
		Vendor's Total ----->				5103.90	
09-17	SHA02 (SHAMROCK OFFICE SOLUTIONS)	315984	08/21/17	09/20/17	A	10.87	SHA02, 315984, TONER FOR ADMIN PRINTER 8/21/
		316356	08/24/17	09/23/17	A	31.21	SHA02, 316356, FRONT DESK PRINTER 7/31-8/30/
		Vendor's Total ----->				42.08	
09-17	SHE05 (SHELL )	SEPT-2017H	09/05/17	10/05/17	A	169.60	SHE05, SEPT-17 CC STATEMENT
09-17	SOL01 (SOLUTIONS FOR TRANSIT)	17-0905LA	09/05/17	10/05/17	A	2083.33	SOL01, AUG-17 CLIPPER ANALYSIS
09-17	SPE04 (STEVEN G. SPEDOWFSKI)	SEPT-2017H	09/30/17	10/30/17	A	200.00	SPE04, SEPT-17 BOD STIPEND
09-17	STA01 (STATE COMPENSATION FUND)	SEPT-2017H	08/22/17	09/21/17	A	1720.50	STA01, SEPT-17 WORKER'S COMP PREMIUM
09-17	STA13 (STAPLES CREDIT PLAN)	SEPT-2017H	09/08/17	10/08/17	A	848.85	STA13, SEPT-17 CC STATEMENT
09-17	STF01 (ST. FRANCIS ELECTRIC)	17067402	08/31/17	09/30/17	A	209495.00	SFT01, 17067402, ADAPTIVE SIGNAL CONTROL-ELE
09-17	TAX14 (KAREN ADAMS)	9-9-17H	09/21/17	10/21/17	A	13.39	TAX14, PARATAXI REIMBURSE 9/9/17
		8-26-17H	09/21/17	10/21/17	A	14.88	TAX14, PARATAXI REIMBURSE 8/26/17
		Vendor's Total ----->				28.27	
09-17	TAX32 (SUE TSANG)	0801-0831H	09/21/17	10/21/17	A	200.00	TAX32, PARATAXI REIMBURSE 8/1-8/31/17
09-17	TAX67 (CHRISTEL RAGER)	0802-0821H	09/07/17	10/07/17	A	196.80	TAX67, PARATAXI REIMBURSE 8/2-8/21/17
09-17	TAX72 (JUSTIN HART)	0802-0826H	09/21/17	10/21/17	A	187.90	TAX72, PARATAXI REIMBURSE 8/2-8/26/17
09-17	TAX91 (VIVIAN MARIE MILLER)	0805-0826H	09/07/17	10/07/17	A	99.24	TAX91, PARATAXI REIMBURSE 8/5-8/26/17
09-17	TAX99 (SAEED TIRMIZI)	0711-0830H	09/21/17	10/21/17	A	126.06	TAX99, PARATAXI REIMBURSE 7/11-8/30/17
09-17	TEL01 (TPx COMMUNICATIONS)	942860500	08/31/17	09/30/17	A	1960.78	TEL01, 942869050-0, 9/1-9/30/17 SERVICE
09-17	TIC01 (LEO LEUNG)	9-18-17FB	09/12/17	10/12/17	A	80.00	TIC01, FAREBUSTER REFUND-50 QTY
09-17	TNT01 (TNT FIRE PROTECTION INC)	2017-3698	07/18/17	08/17/17	A	3400.00	TNT01, 2017-3698, PO #6276 SPRINKLER SYSTEM
		2017-3793	09/13/17	10/13/17	A	500.00	TNT01, 2017-3793, PO #6386 ANNUAL CERT. RUTA
		Vendor's Total ----->				3900.00	
09-17	TX113 (RODGER RAGER)	0821-0830H	09/07/17	10/07/17	A	124.95	TX113, PARATAXI REIMBURSE 8/21-8/30/17
09-17	TX124 (LISA BALL)	0211-0902H	09/21/17	10/21/17	A	33.79	TX124, PARATAXI REIMBURSE 2/11-9/2/17
09-17	TX137 (HIMATLAL R MEHTA)	0628-0810H	09/07/17	10/07/17	A	71.83	TX137, PARATAXI REIMBURSE 6/28-8/10/17
09-17	TX138 (SUSAN ZAPPE)	0718-0823	09/07/17	10/07/17	A	75.23	TX138, PARATAXI REIMBURSE 7/18-8/23/17
09-17	TX161 (JYOTSNA MEHTA)	0703-0731H	09/07/17	10/07/17	A	79.69	TX161, PARATAXI REIMBURSE 7/3-7/31/17
09-17	TX165 (WILLIAM JESS)	0327-0815	09/07/17	10/07/17	A	223.81	TX165, PARATAXI REIMBURSE 3/27-8/15/17
09-17	TX168 (EVELYN WRIGHT)	0627-0819	09/07/17	10/07/17	A	196.85	TX168, PARATAXI REIMBURSE 6/27-8/19/17
09-17	TX176 (TERA BRINGHURST)	0804-0821	09/07/17	10/07/17	A	149.65	TX176, PARATAXI REIMBURSE 8/4-8/21/17
09-17	TX177 (MARILYN LANE)	0814-0824H	09/07/17	10/07/17	A	81.60	TX177, PARATAXI REIMBURSE 8/14-8/24/17

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09-17	TX180 (SONJA BEN-DOR)	0811-0814H	09/07/17	10/07/17	A	22.10	TX180, PARATAXI REIMBURSE 8/11-8/14/17
09-17	TX183 (KEVIN PEHRSON)	0806-0903	09/21/17	10/21/17	A	20.40	TX183, PARATAXI REIMBURSE 8/6-9/3/17
09-17	TX184 (DEBRA YOUNAN)	0627-0818	09/07/17	10/07/17	A	84.63	TX184, PARATAXI REIMBURSE 6/27-8/18/17
09-17	TX185 (WILLIAM DITTMAN)	0824-0902	09/21/17	10/21/17	A	62.50	TX185, PARATAXI REIMBURSE 8/24-9/2/17
09-17	VER01 (VERIZON WIRELESS)	791493680H	08/22/17	09/21/17	A	1323.86	VER01, 9791493680, 7/23-8/22/17 CELL & WIFI
09-17	WAL01 (WALKER HYDRAULICS INC)	032016	08/29/17	09/28/17	A	478.94	WAL01, 032016, PO #6399 REPLACE LEAKING SEAL
09-17	WEG01 (CHRISTY WEGENER)	SEPT-2017H	09/21/17	10/21/17	A	93.86	WEG01, SEPT-17 EXPENSE REIMBURSE

Total of Purchases -> 1504168.86  
=====

REPORT.: Oct 03 17 Tuesday  
 RUN....: Oct 03 17 Time: 12:37  
 Run By.: Daniel Zepeda

LAVTA  
 Month End Cash Disbursements Report  
 Report for 09-17 BANK ACCOUNT 105

PAGE: 001  
 ID #: PY-CD  
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Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
09-17	H7739	09/08/17	MVT01 (MV TRANSPORTATION, INC.)		26,763.89	.00	26,763.89	MVT01, JULY-17 FIXED ROUT
	H7740	09/15/17	MVT01 (MV TRANSPORTATION, INC.)		347,235.80	.00	347,235.80	MVT01, SEPT-17 1ST INSTAL
	H7741	09/08/17	PAC02 (PACIFIC GAS AND ELECTRIC)		8,563.25	.00	8,563.25	PAC02, 5809326332-3, MOA
	H7742	09/08/17	PAC02 (PACIFIC GAS AND ELECTRIC)		168.07	.00	168.07	PAC02, 7649646868-7, DOOL
	H7743	09/08/17	PAC02 (PACIFIC GAS AND ELECTRIC)		200.04	.00	200.04	PAC02, 9007202117-4, MOA
	H7744	09/08/17	PAC02 (PACIFIC GAS AND ELECTRIC)		1,565.99	.00	1,565.99	PAC02, 6062256368-6, ATLA
	H7745	09/08/17	PAC02 (PACIFIC GAS AND ELECTRIC)		561.39	.00	561.39	PAC02, 7264840356-5, RAPI
	H7746	09/08/17	CAL04 (CALIFORNIA WATER SERVICE)		852.16	.00	852.16	CAL04, 0198655555, BUS WA
	H7747	09/08/17	CAL04 (CALIFORNIA WATER SERVICE)		85.71	.00	85.71	CAL04, 4755555555, MOA FI
	H7748	09/08/17	CAL04 (CALIFORNIA WATER SERVICE)		85.71	.00	85.71	CAL04, 5755555555, CONTRA
	H7749	09/08/17	CAL04 (CALIFORNIA WATER SERVICE)		416.45	.00	416.45	CAL04, 4616555555, TC IRR
	H7750	09/08/17	CAL04 (CALIFORNIA WATER SERVICE)		40.89	.00	40.89	CAL04, 3616555555, TC WAT
	H7751	09/08/17	CAL04 (CALIFORNIA WATER SERVICE)		64.28	.00	64.28	CAL04, 2575555555, TC FIR
	H7752	09/08/17	CAL04 (CALIFORNIA WATER SERVICE)		471.54	.00	471.54	CAL04, 9098655555, MOA WA
	H7753	09/08/17	STA01 (STATE COMPENSATION FUND)		1,720.50	.00	1,720.50	STA01, SEPT-17 WORKER'S C
	H7754	09/01/17	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		36,011.28	.00	36,011.28	DIR02, PR DIRECT DEPOSIT
	H7755	09/08/17	MTM01 (MEDICAL TRANSPORTATION MANAG		121,896.10	.00	121,896.10	MTM01, JULY-17 MONTHLY SE
	H7756	09/08/17	PAC01 (AT&T )		32.94	.00	32.94	PAC01,ACCT #232-351-6260,
	H7757	09/08/17	PAC01 (AT&T )		350.45	.00	350.45	PAC01,ACCT #436-951-0106,
	H7758	09/08/17	PAC01 (AT&T )		162.93	.00	162.93	PAC01,ACCT #925-243-9029,
	H7759	09/08/17	VER01 (VERIZON WIRELESS)		1,323.86	.00	1,323.86	VER01, 9791493680, 7/23-8
	H7760	09/08/17	TX177 (MARILYN LANE)		81.60	.00	81.60	TX177, PARATAXI REIMBURSE
	H7761	09/08/17	TX180 (SONJA BEN-DOR)		22.10	.00	22.10	TX180, PARATAXI REIMBURSE
	H7762	09/08/17	TAX91 (VIVIAN MARIE MILLER)		99.24	.00	99.24	TAX91, PARATAXI REIMBURSE
	H7763	09/08/17	TX113 (RODGER RAGER)		124.95	.00	124.95	TX113, PARATAXI REIMBURSE
	H7764	09/08/17	TAX67 (CHRISTEL RAGER)		196.80	.00	196.80	TAX67, PARATAXI REIMBURSE
	H7765	09/08/17	TX137 (HIMATLAL R MEHTA)		71.83	.00	71.83	TX137, PARATAXI REIMBURSE
	H7766	09/08/17	TX161 (JYOTSNA MEHTA)		79.69	.00	79.69	TX161, PARATAXI REIMBURSE
	H7767	09/22/17	TAX72 (JUSTIN HART)		187.90	.00	187.90	TAX72, PARATAXI REIMBURSE
	H7768	09/22/17	TAX99 (SAEED TIRMIZI)		126.06	.00	126.06	TAX99, PARATAXI REIMBURSE
	H7769	09/22/17	TX124 (LISA BALL)		33.79	.00	33.79	TX124, PARATAXI REIMBURSE
	H7770	09/22/17	TAX14 (KAREN ADAMS)		14.88	.00	14.88	TAX14, PARATAXI REIMBURSE
	H7771	09/22/17	STA13 (STAPLES CREDIT PLAN)		848.85	.00	848.85	STA13, SEPT-17 CC STATEME
	H7772	09/14/17	PER01 (PERS )		3,094.82	.00	3,094.82	PER01, PERS CLASSIC CONTR
	H7773	09/14/17	PER01 (PERS )		3,704.48	.00	3,704.48	PER01, PERS NEW CONTRIBUT
	H7774	09/14/17	PER04 (CALPERS RETIREMENT SYSTEM)		881.98	.00	881.98	PER04, PERS 457 CONTRIBUT
	H7775	09/14/17	EFT01 (ELECTRONIC FUND TRANSFERS)		7,783.17	.00	7,783.17	EFT01, FEDERAL TAX 8/26-9
	H7776	09/14/17	EMP01 (EMPLOYMENT DEVEL DEPT)		2,670.23	.00	2,670.23	EMP01, STATE TAX 8/26-9/8
	H7777	09/15/17	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		35,972.34	.00	35,972.34	DIR02, PR DIRECT DEPOSIT
	H7778	09/22/17	MTM01 (MEDICAL TRANSPORTATION MANAG		14,976.50	.00	14,976.50	MTM01, MTM-112095 7/26-9/
	H7779	09/22/17	WEG01 (CHRISTY WEGENER)		93.86	.00	93.86	WEG01, SEPT-17 EXPENSE RE
	H7780	09/22/17	MOR02 (VANESSA MORENO)		38.20	.00	38.20	MOR02, JAN-AUG 17 TRAVEL
	H7781	09/22/17	MOR02 (VANESSA MORENO)		12.42	.00	12.42	MOR02, NOV-DEC 16 TRAVEL
	H7782	09/22/17	SHE05 (SHELL )		169.60	.00	169.60	SHE05, SEPT-17 CC STATEME
	H7783	09/22/17	PER01 (PERS )		700.00	.00	700.00	PER01, GASB-68 REPORTING
	H7784	09/22/17	MVT01 (MV TRANSPORTATION, INC.)		347,235.80	.00	347,235.80	MVT01, 77871, SEPT-17 2ND
	H7785	09/22/17	TAX32 (SUE TSANG)		200.00	.00	200.00	TAX32, PARATAXI REIMBURSE
	H7786	09/22/17	TAX14 (KAREN ADAMS)		13.39	.00	13.39	TAX14, PARATAXI REIMBURSE
	H7787	09/22/17	OAK01 (OAKS BUSINESS PK OWNERS)		3,548.00	.00	3,548.00	OAK01, 4TH QTR BUSINESS P
	H7788	09/22/17	CAL15 (CALTRONICS BUSINESS SYS)		491.79	.00	491.79	CAL15, 2346131, BIZHUB TH
	H7789	09/22/17	AME06 (AMERICAN FIDELITY ASSURANCE		296.90	.00	296.90	AME06, SEPT-17 SUPPLEMENT
	H7790	09/22/17	AME06 (AMERICAN FIDELITY ASSURANCE		962.48	.00	962.48	AME06, OCT-17 FLEXIBLE SP
	H7791	09/22/17	DEL05 (ALLIED ADMIN/DELTA DENTAL)		2,294.02	.00	2,294.02	DEL05, OCT-17 DENTAL INSU
	H7792	09/22/17	MUT01 (MUTUAL OF OMAHA)		1,045.67	.00	1,045.67	MUT01, OCT-17 LIFE & LTD
	H7793	09/22/17	PER03 (CAL PUB EMP RETIRE SYSTM)		38,178.99	.00	38,178.99	PER03, OCT-17 HEALTH INSU
	H7794	09/22/17	MER01 (MERCHANT SERVICES)		138.19	.00	138.19	MER01, AUG-17 MOA CC FEES
	H7795	09/22/17	MER01 (MERCHANT SERVICES)		113.14	.00	113.14	MER01, AUG-17 TRANSIT CEN
	H7796	09/29/17	BID01 (DON BIDDLE)		200.00	.00	200.00	BID01, SEPT-17 BOD STIPEN
	H7797	09/29/17	BRO03 (KARLA SUE BROWN)		100.00	.00	100.00	BRO03, SEPT-17 BOD STIPEN
	H7798	09/29/17	HAG01 (SCOTT HAGGERTY)		200.00	.00	200.00	HAG01, SEPT-17 BOD STIPEN
	H7799	09/29/17	HAU01 (DAVID HAUBERT)		200.00	.00	200.00	HAU01, SEPT-17 BOD STIPEN
	H7800	09/29/17	PEN01 (JERRY PENTIN)		100.00	.00	100.00	PEN01, SEPT-17 BOD STIPEN
	H7801	09/29/17	SPE04 (STEVEN G. SPEDOWFSKI)		200.00	.00	200.00	SPE04, SEPT-17 BOD STIPEN
	H7802	09/29/17	COO03 (BOB COOMBER)		200.00	.00	200.00	COO03, SEPT-17 BOD STIPEN
	H7803	09/29/17	NAR01 (KATHERINE NARUM)		200.00	.00	200.00	NAR01, SEPT-17 BOD STIPEN
	H7804	09/29/17	PER04 (CALPERS RETIREMENT SYSTEM)		881.17	.00	881.17	PER04, PERS 457 CONTRIBUT
	H7805	09/29/17	PER01 (PERS )		3,094.78	.00	3,094.78	PER01, PERS CLASSIC CONTR
	H7806	09/29/17	PER01 (PERS )		3,704.48	.00	3,704.48	PER01, PERS NEW CONTRIBUT
	H7807	09/29/17	EFT01 (ELECTRONIC FUND TRANSFERS)		7,635.74	.00	7,635.74	EFT01, FEDERAL TAXES 9/9-
	H7808	09/29/17	EMP01 (EMPLOYMENT DEVEL DEPT)		2,572.72	.00	2,572.72	EMP01, STATE TAXES 9/9-9/
	H7809	09/29/17	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		37,059.35	.00	37,059.35	DIR02, PR DIRECT DEPOSIT
	H7810	09/29/17	CIT07 (CITY OF LIVERMORE - WATER)		41.81	.00	41.81	CIT07, 138431-00, ATLANTI
	H7811	09/29/17	CIT07 (CITY OF LIVERMORE - WATER)		137.77	.00	137.77	CIT07, 139388-00, BUS WAS
	020117	09/08/17	A&M01 (LEO LAM INC)		447.92	.00	447.92	Automatic Generated Check
	020118	09/08/17	AIM01 (AIM TO PLEASE JANITORIAL SER		2,744.15	.00	2,744.15	Automatic Generated Check
	020119	09/08/17	ATTO3 (AT&T )		956.57	.00	956.57	Automatic Generated Check
	020120	09/08/17	BRA01 (BRASCO INTERNATIONAL)		37,750.00	.00	37,750.00	Automatic Generated Check
	020121	09/08/17	CAL12 (CALTIP INSURANCE)		26,802.03	.00	26,802.03	Automatic Generated Check
	020122	09/08/17	CAL13 (CALIFORNIA TRANSIT)		3,654.58	.00	3,654.58	Automatic Generated Check
	020123	09/08/17	CIT06 (CITY OF LIVERMORE SEWER)		261.17	.00	261.17	Automatic Generated Check
	020124	09/08/17	CWIO1 (CUMMINS WEST, INC- SAN LEAND		3,031.67	.00	3,031.67	Automatic Generated Check
	020125	09/08/17	DAY02 (DAY & NIGHT PEST CONTROL)		218.00	.00	218.00	Automatic Generated Check
	020126	09/08/17	EDW03 (CONNER EDWARDS)		112.50	.00	112.50	Automatic Generated Check
	020127	09/08/17	ING01 (INGERSOLL RAND COMPANY)		2,602.00	.00	2,602.00	Automatic Generated Check
	020128	09/08/17	JTH01 (J. THAYER COMPANY)		153.38	.00	153.38	Automatic Generated Check
	020129	09/08/17	KIM02 (KIMLEY-HORN AND ASSOC, INC)		16,387.00	.00	16,387.00	Automatic Generated Check
	020130	09/08/17	L&D01 (L&D PRINTING INC)		250.06	.00	250.06	Automatic Generated Check
	020131	09/08/17	LIV10 (LIVERMORE SANITATION INC)		2,315.68	.00	2,315.68	Automatic Generated Check
	020132	09/08/17	OFF01 (OFFICE DEPOT)		89.24	.00	89.24	Automatic Generated Check
	020133	09/08/17	OVE01 (ONE VISION ENTERPRISES)		6,400.00	.00	6,400.00	Automatic Generated Check
	020134	09/08/17	PAC16 (PACIFIC COAST TRANE)		3,380.95	.00	3,380.95	Automatic Generated Check

REPORT.: Oct 03 17 Tuesday  
 RUN....: Oct 03 17 Time: 12:37  
 Run By.: Daniel Zepeda

LAVTA  
 Month End Cash Disbursements Report  
 Report for 09-17 BANK ACCOUNT 105

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 ID #: PY-CD  
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Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
09-17	020135	09/08/17	PAV01 (PAVLOV ADVERTISING LLC)		1,410.00	.00	1,410.00	Automatic Generated Check
	020136	09/08/17	PRO02 (PROFESSIONAL ELECTRIC)		213.00	.00	213.00	Automatic Generated Check
	020137	09/08/17	PRO06 (PROFORMA J.C.L. PRINT ASSOCI		7,119.82	.00	7,119.82	Automatic Generated Check
	020138	09/08/17	SCF01 (SC FUELS)		39,132.82	.00	39,132.82	Automatic Generated Check
	020139	09/08/17	SEL00 (SELECT IMAGING)		163.88	.00	163.88	Automatic Generated Check
	020140	09/08/17	SHA02 (SHAMROCK OFFICE SOLUTIONS)		42.08	.00	42.08	Automatic Generated Check
	020141	09/08/17	STF01 (ST. FRANCIS ELECTRIC)		209,495.00	.00	209,495.00	Automatic Generated Check
	020142	09/08/17	TNT01 (TNT FIRE PROTECTION INC)		3,400.00	.00	3,400.00	Automatic Generated Check
	020143	09/08/17	TX138 (SUSAN ZAPPE)		75.23	.00	75.23	Automatic Generated Check
	020144	09/08/17	TX165 (WILLIAM JESS)		223.81	.00	223.81	Automatic Generated Check
	020145	09/08/17	TX168 (EVELYN WRIGHT)		196.85	.00	196.85	Automatic Generated Check
	020146	09/08/17	TX176 (TERA BRINGHURST)		149.65	.00	149.65	Automatic Generated Check
	020147	09/08/17	TX184 (DEBRA YOUNAN)		84.63	.00	84.63	Automatic Generated Check
	020148	09/20/17	SEL00 (SELECT IMAGING)		4,940.02	.00	4,940.02	Automatic Generated Check
	020149	09/22/17	ATT02 (AT&T )		393.54	.00	393.54	Automatic Generated Check
	020150	09/22/17	AVI01 (AMADOR VALLEY INDUSTRIES)		367.77	.00	367.77	Automatic Generated Check
	020151	09/22/17	CDW01 (CDW-G GOVERNMENT, INC)		4,173.95	.00	4,173.95	Automatic Generated Check
	020152	09/22/17	CIT06 (CITY OF LIVERMORE SEWER)		36.80	.00	36.80	Automatic Generated Check
	020153	09/22/17	DIR01 (DIRECT TV)		14.00	.00	14.00	Automatic Generated Check
	020154	09/22/17	DTG01 (DIRECT TECHNOLOGY GROUP)		6,954.06	.00	6,954.06	Automatic Generated Check
	020155	09/22/17	EME01 (EMERALD LANDSCAPE CO INC)		1,690.00	.00	1,690.00	Automatic Generated Check
	020156	09/22/17	FED01 (FedEx )		18.72	.00	18.72	Automatic Generated Check
	020157	09/22/17	MET01 (METROPOLITAN TRANSPORT-)		10,274.97	.00	10,274.97	Automatic Generated Check
	020158	09/22/17	MTM01 (MEDICAL TRANSPORTATION MANAG		3,000.00	.00	3,000.00	Automatic Generated Check
	020159	09/22/17	MVT01 (MV TRANSPORTATION, INC.)		4,500.00	.00	4,500.00	Automatic Generated Check
	020160	09/22/17	NAT03 (VOMELA SPECIALTY COMPANY)		958.99	.00	958.99	Automatic Generated Check
	020161	09/22/17	OFF01 (OFFICE DEPOT)		26.55	.00	26.55	Automatic Generated Check
	020162	09/22/17	PAC11 (PACIFIC ENVIROMENTAL SERV)		240.00	.00	240.00	Automatic Generated Check
	020163	09/22/17	PLA02 (PLANETERIA MEDIA LLC)		325.00	.00	325.00	Automatic Generated Check
	020164	09/22/17	PRO02 (PROFESSIONAL ELECTRIC)		762.40	.00	762.40	Automatic Generated Check
	020165	09/22/17	PRO06 (PROFORMA J.C.L. PRINT ASSOCI		350.00	.00	350.00	Automatic Generated Check
	020166	09/22/17	RHT01 (PRIME MECHANICAL SERVICE INC		834.00	.00	834.00	Automatic Generated Check
	020167	09/22/17	SCF01 (SC FUELS)		18,253.76	.00	18,253.76	Automatic Generated Check
	020168	09/22/17	SOLO1 (SOLUTIONS FOR TRANSIT)		2,083.33	.00	2,083.33	Automatic Generated Check
	020169	09/22/17	TEL01 (TPx COMMUNICATIONS)		1,960.78	.00	1,960.78	Automatic Generated Check
	020170	09/22/17	TIC01 (LEO LEUNG)		80.00	.00	80.00	Automatic Generated Check
	020171	09/22/17	TNT01 (TNT FIRE PROTECTION INC)		500.00	.00	500.00	Automatic Generated Check
	020172	09/22/17	TX183 (KEVIN PEHRSON)		20.40	.00	20.40	Automatic Generated Check
	020173	09/22/17	TX185 (WILLIAM DITTMAN)		62.50	.00	62.50	Automatic Generated Check
	020174	09/22/17	WAL01 (WALKER HYDRAULICS INC)		478.94	.00	478.94	Automatic Generated Check
Total for Bank Account 105 ----->					1,504,168.86	.00	1,504,168.86	
Grand Total of all Bank Accounts ----->					1,504,168.86	.00	1,504,168.86	

# **AGENDA**

## **ITEM 6**



LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

STAFF REPORT

SUBJECT: Fiscal Year 2017 Comprehensive Annual Financial Report (CAFR)

FROM: Tamara Edwards, Director of Finance

DATE: October 24, 2017

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**Action Requested**

Review and recommend that the Board of Directors accept the Comprehensive Annual Financial Report (CAFR) and submit it to the Government Finance Officers Association (GFOA) for award.

**Background**

The Administrative Services Department has prepared the CAFR following the guidelines of the Government Finance Officers Association and in conformance with generally accepted accounting principles for state and local governmental entities established by the Governmental Accounting Standards Board. There are four sections to this report: *Introductory*, *Financial*, *Statistical* and *Compliance*.

**Discussion**

Attached for your review is the draft Comprehensive Annual Financial Report for the fiscal year ending June 2017. This report includes the annual audit prepared by Maze and Associates and staff stating that for the period audited, there were no findings.

Mr. David Alvey of Maze and Associates will be attending the Finance and Administrative Committee meeting and the November 6, 2017 LAVTA Board of Directors meeting to provide an overview and answer any questions when the final CAFR is presented for acceptance.

**Recommendation**

Staff recommends the Committee forward the Comprehensive Annual Financial Report (CAFR) for review and acceptance to the Board of Directors, prior to submitting the CAFR to the Government Finance Officers Association (GFOA) for award.

**Attachments:**

1. Draft LAVTA 2017 Comprehensive Annual Financial Report

**LIVERMORE AMADOR VALLEY  
TRANSIT AUTHORITY  
LIVERMORE, CALIFORNIA  
COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED JUNE 30, 2017**

**PREPARED BY THE ADMINISTRATIVE SERVICES DEPARTMENT**

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LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2017

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**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT  
For the Year Ended June 30, 2017**

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**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**

**COMPREHENSIVE ANNUAL FINANCIAL REPORT**

**For the Year Ended June 30, 2017**

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Livermore Amador Valley Transit Authority

November 6, 2017

**The Board of Directors  
Livermore Amador Valley Transit Authority**

We are pleased to present the Comprehensive Annual Financial Report of the Livermore Amador Valley Transit Authority (the Authority) for the fiscal year July 1, 2016 through June 30, 2017.

This report has been prepared by the Administrative Services Department following the guidelines recommended by the Government Finance Officers Association of the United States and Canada (GFOA) and is in conformance with generally accepted accounting principles for state and local governmental entities established by the Governmental Accounting Standards Board (GASB). General accepted accounting principles require that management provide a narrative introduction, overview and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A and should be read in conjunction with it. The Authority's MD&A can be found immediately following the report of the independent auditors. Responsibility for the accuracy, completeness and fairness of the presented data and the clarity of presentation, including all disclosures, rests with the management of the Authority.

In accordance with the above-mentioned guidelines, the accompanying report consists of four sections:

1. The *Introductory Section* contains this letter of transmittal, a discussion of the Authority's operations, accomplishments and future goals and projects, a list of principal officials and the Authority's organization chart.
2. The *Financial Section* begins with the Independent Auditors' Reports and Financial Statements. The notes, an integral part of the Financial Statements, are intended to further enhance an understanding of the Authority's current financial status.
3. The *Statistical Section* provides information that is useful for understanding the Authority's financial condition and depicting the past 10 years of history and financial and operational trends of the Authority.
4. The *Compliance Section* includes the Auditors' reports required under the federal Single Audit Act, State Transportation Development Act, and Measure B, and it provides assurance of the Authority's compliance with those laws and related regulations

## **BACKGROUND INFORMATION**

### ***History***

In 1985, the County of Alameda joined with the Cities of Livermore, Pleasanton, and Dublin to execute a Joint Powers Agreement (JPA), pursuant to Government Code 6500 et. seq., creating the Livermore Amador Valley Transit Authority. Under the JPA, the Authority's charter was to provide public transit service in the Livermore Amador Valley without the imposition of any new local taxes.

The existing Wheels system is an outgrowth of the transit services previously operated in Livermore (City of Livermore-RIDEO) and Pleasanton/Dublin. The services in the three cities were consolidated under the Authority in 1987.

The Authority has come a long way over the years. In early 1990 the fixed route fleet was upgraded with the delivery of 34 new Gillig buses. That year almost 680,000 passengers were transported at a rate of 10.3 people per hour. Today, the Authority's fixed route fleet has 64 buses. The fleet includes the vehicles for local fixed route and bus rapid transit (BRT) service and in 2016/2017 the Authority transported over 1.53 million passengers.

### ***The Authority***

The Authority's reporting entity includes only the Authority; it is legally separate and financially independent as defined in the Governmental Accounting Standards Board (GASB) Statement No. 14 "The Financial Reporting Entity." No other entity exists for which the Authority exercises oversight responsibility or has a special financing arrangement.

The Authority operates under the name Wheels and serves residents located in the Cities of Livermore, Dublin and Pleasanton, and some unincorporated areas (Tri-Valley Area). The mission of the Livermore Amador Valley Transit Authority is to provide equal access to a variety of safe, customer oriented, reliable, and affordable public transportation choices, increasing the mobility and improving the quality of life of those who live or work in and visit the Tri-Valley area.

As a Joint Powers Authority, a seven-member Board of Directors governs the agency. Two elected officials are appointed from each city's City Council, and the County Board of Supervisors appoints one member. Directors meet once a month to determine overall policy for the Authority. Monthly committee meetings provide oversight in two areas: finance and administration; and projects and services. Additional input to the Board comes from a nine-member Wheels Accessibility Advisory Committee representing the interests of the elderly and disabled.

The Executive Director oversees the general operations of the transit system in accordance with the policy direction prescribed by the Board of Directors. During the 2017 fiscal year a Director of Planning and Operations, Director of Finance, Marketing Manager, Senior Transit Planner, Senior Fleet & Technology Management Specialist, Paratransit Planner, Senior Grants, Project Management, & Contract Specialist, Marketing & Communications Specialist, Administrative Assistant, Accounting Analyst, Customer Service Supervisor and two Customer Service Representatives supported the Executive Director.

Since its formation, the Authority has contracted with private companies for the day-to-day operation of its services. Fixed route and vehicle maintenance were provided under contract with MV Transportation, Inc. Paratransit services were provided under contract with Medical Transportation Management (MTM)

The Authority's Strategic Plan outlines the Goals, Objectives, and Performance Standards and establishes a strategic process to implement and monitor the programs and policies of the Authority. The Strategic Plan also provides the basis for the operating budget and ten-year capital improvement program.

### ***Services***



The Livermore Amador Valley Transit Authority provides local public transit services to the cities of Dublin, Livermore, and Pleasanton and to the adjacent unincorporated areas of Alameda County. The service area covers approximately 40 square miles and has approximately 230,968 residents. The service area is divided into two sub-areas: Pleasanton/Dublin and Livermore. Three miles of developing industrial and agricultural land separate these two sub-areas.

The Authority provides the following transportation services: Fixed Route (Wheels) Service, Bus Rapid Transit (Rapid) Service, Demand Responsive Paratransit Service (Dial-A-Ride) to senior and disabled persons and on-demand services in the City of Dublin through a partnership with Transportation Network Companies (TNC).

The Wheels Fixed Route system consists of the following services:

Wheels	Local and sub-regional fixed route system.
Rapid	Local and sub-regional bus rapid transit system
Shuttles	Local shuttles serving the ACE Rail and BART stations.

Wheels fixed route service runs 365 days a year. On an average weekday, the Authority's fixed route fleet carries an average of 5,445 passengers. Fixed route ridership had been increasing over the years since a FY2001-2005 drop; increasing again thru FY2008, flattening out in FY2009, decreasing in FY2010, and again flattening out in subsequent fiscal years. There was a .1% decrease from FY2014 to FY2015, and another .1% decrease from FY2015 to FY2016. Ridership decreased again in FY2017; at 1,536,084, which was a 6.8% decrease from FY2016. This large decrease was expected as the Agency implemented a complete bus system redesign in August 2016. The redesign shifted resources from a more coverage-based system to a more productivity-based system and is being closely monitored for performance. Passengers per hour, a measure of system efficiency, decreased from 13.4 in FY2016 to 12.9 during the weekday in the current year.

LAVTA's Rapid service, launched in January 2011 features 15-minute service on major arterials throughout the Tri-Valley offering a connection to every BART Train. The primary goal of the service is to connect major Tri-Valley employment, retail, medical, and civic locations with fast and efficient bus service as well as to BART. The Rapid features frequent service, limited bus stops, transit signal priority, improved bus stop amenities including real-time arrival signs, hybrid technology buses, and unique branding. With the implementation of the system redesign in August 2016 came a second Rapid line connecting Livermore to Pleasanton and BART.

The Authority's fixed route service is supplemented by Dial-A-Ride paratransit service, which transported 54,121 mobility-impaired patrons in FY2017 on approved vehicles provided by the contracted paratransit provider. While the number of paratransit passengers decreased during the period from FY09 to FY12, the number of passengers increased between FY13-FY16. There was a sharp increase in paratransit trips between FY15 and FY16, which led to increased enforcement of existing paratransit operational and eligibility policies to manage demand. As expected, there was a decrease in trips between FY16 and 17. LAVTA also subsidizes taxi rides for paratransit eligible-passengers through its parataxi program. The use of the parataxi program increased by 50% in FY17 from FY16 levels. LAVTA has engaged a consulting firm to evaluate the current paratransit service, identify gap, and develop a long-term plan for paratransit in order to prepare for future ridership growth. The study is called *Mobility Forward*.

The August 2016 bus system redesign shifted unproductive fixed route resources away from low-ridership areas and boosted frequency on major arterials. This left places in the Wheels service area without fixed route service. In order to continue to provide residents with a transportation option, LAVTA staff engaged in a pilot partnership with Transportation Network Companies (Uber, Lyft and De Soto Cab) to provide discounted service in the City of Dublin. The pilot has been providing approximately 1,500 trips per month in Dublin. LAVTA staff have engaged with a consulting firm to formally evaluate the pilot by the end of 2017. The pilot is slated to end at the end of 2017, but may be extended.

## **ACCOUNTING SYSTEM AND BUDGETARY CONTROLS**

The Authority is accounted for as a single enterprise fund using the accrual method of accounting. In developing and evaluating the accounting system, emphasis is placed on the adequacy of internal accounting controls.

### ***Internal Accounting Controls***

Internal accounting controls are designed to provide reasonable, but not absolute, assurance regarding:

1. The safeguarding of assets against loss from unauthorized use or disposition; and
2. The reliability of financial records used in preparing financial statements and accounting for assets.

The concept of reasonable assurance recognizes that:

1. The cost of control should not exceed the benefits likely to be derived; and
2. The evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that the Authority's internal accounting controls adequately safeguard assets and provide reasonable assurance of proper recording of financial transactions.

### ***Cash Management***

The Authority investment objectives are to minimize market risks while maintaining a competitive yield on its portfolio. The Authority's practice is to limit its investments to the State of California Local Agency Investment Fund (LAIF).

All cash deposits are either insured by the Federal Depository Insurance Corporation or collateralized by U.S. Government Securities. The depositories are required by State law to maintain a collateral pool of securities with market value in excess of 110% of the amount of the deposit.

### ***Budgetary Controls***

Although not legally required to do so, the Authority adopts an annual operating and capital budget. The Board of Directors has unlimited authority to approve or amend the adopted budget. The budget is based on Authority goals and objectives adopted annually by the Board of Directors as part of the budget process as well as the Strategic Plan originally adopted December 2005, and reviewed annually. The balanced budget, with adequate reserves to cover excess expenses over revenues, is adopted by resolution in June.

Budgetary control is maintained at the department level for each operating department and at the project level for each capital project. The Executive Director must authorize overruns within a department. Any overruns of the Authority as a whole require a budget revision and must be authorized by the Board of Directors.

### ***Risk Management***

On May 1, 2000, the Authority became a member of the California Transit Insurance Pool (CalTIP), a joint powers authority that provides annual general liability and physical damage coverage up to \$10,000,000 in the aggregate. The authority has a \$25,000 deductible for general liability claims and has a \$5,000 deductible for physical damage claims on vehicles valued over \$50,000 or operated by the Operations contractor, and \$500 on staff vehicles with a value of less than \$50,000. As a member of

CalTIP the Authority has a seat on the governing board. The Board of Directors consists of representatives from all the member organizations.

In addition to the coverage provided through CalTIP, the Authority has commercial insurance coverage for property damage, boiler and machinery loss, and workers' compensation. Below is a summary of the Authority's current insurance program and related coverage.

<u>Insurance</u>	<u>Liability Limit</u>
Property	\$350,000,000
Inland Marine (valuable papers)	No-sublimit for Valuable Papers
Boiler and Machinery	\$25,000,000 per occurrence
Underground Storage Tank	\$1,000,000 Occurrence/\$1,000,000 Aggregate

The Authority's deductible amounts are \$10,000 or less.

### ***Independent Audit***

State law requires that independent auditors, selected by the Board of Directors, audit the financial statements of the Authority. The fiscal year ended June 30, 2017 audit was conducted by Maze & Associates and their report is included in the Financial Section. Maze & Associates has also audited the Authority's compliance with the Transportation Development Act, a state law governing the expenditure of Local Transportation Funds; and State Transit Assistance, the Single Audit Act and regulations, the law, rules and regulations governing expenditures of federal awards; Measures B, and BB, and Prop 1B Security and PTMISEA funds. The Auditors' reports on compliance are presented in the Compliance Section of this report. In all cases the Auditor's reports are "unqualified" meaning there were no compliance exceptions.

## **FISCAL YEAR IN REVIEW**

LAVTA's FY17 Budget was \$17,323,890 which was 5.74% higher than FY16. For the seventh consecutive year, no fare increases were implemented. LAVTA was also able to comply with the Board's policy to maintain reserves equivalent to 3-6 months of operating costs.

FY17's major service highlight was implementing the changes from the Wheels Forward/Comprehensive Operational Analysis in August 2016. Prior to developing recommendations, existing ridership, on-time performance, travel patterns, and demographic data were analyzed by the study team. Public meetings, stakeholder meeting, an on-line survey, and a non-user household telephone survey all indicated that more frequent service, later service, and better connections to BART were some of the improvements desired most by riders and non-riders.

LAVTA staff have been closely monitoring the routes post-implementation and have made minor schedule adjustments to better connect the routes with one another, as well as with BART. On-Time performance has improved by 3-5% overall with the new routes; ridership has taken a dip year-over-year, however, September 2017 is higher than September 2016. The Las Positas College Transit Pass finished the first pilot year in FY17 and entered into its second year in FY18; the student body is expected to vote on a long-term student transit fee in November 2017.

The capital program had one major area of focus: LAVTA ordered twenty electric-hybrid buses that were received in summer 2017. LAVTA also spent time updating bus shelters with new lighting throughout the service area.

FY17 saw the introduction of major new State legislation that is expected to provide additional funding for LAVTA.

### *Fiscal Year 2017 Accomplishments*

While the previous section summarizes the financial situation last year, this section describes the work accomplished in FY17. In addition to the on-going workload of the agency, staff was busy this year on the following issues and projects.

**Policy Related Matters** - adopted 2017 Legislative Program and participated in development of key state legislation, including Senate Bill 1 (Beall) to increase the gas tax and other vehicle fees to pay for improvements to roads, highways, and transit; SB 595 (Beall), which authorizes the Metropolitan Transportation Commission to place a new bridge toll measure on the ballot for consideration by Bay Area voters to fund transit improvements in the region; and other state legislation aimed at stabilizing and enhancing LAVTA's revenue sources; continued to staff the bi-monthly meetings of the Altamont Regional Rail Working Group; worked with California State Assemblymember Baker on AB 1444 which will allow LAVTA to test a shared-autonomous vehicle (SAV) in the City of Dublin; worked with California State Assemblymembers Eggman and Baker on AB 758 which will create the Tri-Valley-San Joaquin Valley Regional Rail Authority.

**Fixed Route Service** – The Wheels Forward service changes were implemented in August 2016; additional route and schedule adjustments were made in January 2017 as well as in June 2017; completed the annual survey to assess customer satisfaction of fixed route services; negotiated revised rates for FY17 with MV Transportation; continued service to Pleasanton and Dublin summer school; operated a dedicated shuttle during the Alameda County Fair; drafted the 2018 Operations and Maintenance contract.

**Paratransit Service** - completed the annual survey to assess customer satisfaction of paratransit services; completed third full year with MTM; launched Mobility Forward study of the Tri-Valley paratransit system; launched interviews as a component of the paratransit eligibility process; continued to work with MTM on managing ridership demand.

**Capital Projects** – installed two new Rapid stops at Las Positas College; continued work with Livermore staff to relocate the historic train depot to the Livermore Transit Center; continued to work with software vendor on functionality of Viewpoint Software for improved management of bus system; purchased 20 hybrid diesel-electric replacement buses; added onboard info stations installed on buses; in coordination with the City of Dublin, planned for three new queue jumps.

**Marketing** - developed and implemented marketing plan for FY17; launched the Wheels service on Transit App; installed a real time GTFS feed; installed art shelter at Vasco/Patterson Pass; created new route timetables; launched pilot Easy Pass at Las Positas College and Livermore Valley Charter Prep; launched pilot Student Transit Pass Program at Livermore High School and East Ave Middle School; completed the Try Transit campaign for middle and high school riders; launched individualized marketing along the Santa Rita corridor in Pleasanton; initiated Go Dublin (TNC Partnership) marketing campaign in Dublin.

**Audits/Reviews** - completed the FY16 Financial Audit (CAFR); completed an audit on RM2 funds and TFCA funds.

**Financial Management** - received GFOA's Award of Excellence for Financial Reporting for FY16 CAFR;

**Planning** – in partnership with Alameda CTC and the Tri-Valley cities, completed the Tri-Valley Integrated Park-and-Ride study; continued to provide feedback on the BART to Livermore project; secured funds to upgrade the transit signal priority system throughout the Tri-Valley; was awarded a grant to upgrade the bus shelters in Pleasanton; worked with the Air Quality Management District on funding LAVTA's SAV pilot.

Procurement - procured contracts for individualized marketing the "Golden Zone", parking lot rehab, repairs in the LAVTA maintenance shop, bus shelter solar lighting additions, and an adaptive signal priority system in conjunction with the City of Dublin to decrease travel times on Dublin Boulevard., participated with ACTC on Park and Ride Study and County Transit Study; continued participation in APTA, CTA, and CalACT to promote and protect transit

Personnel - hired new Grants & Project Management and Contracts Specialist; hired a Marketing Manager, a Marketing and Communications specialist and completed an agency organizational redesign that eliminated the positions of Finance and Grants Manager, and Director of Administrative Assistant and added a Director of Finance position. Additionally the position of Accounting Assistant was upgraded to Accounting Analyst.

## **FUTURE OUTLOOK**

LAVTA's FY18 Budget is \$18,365,924 which is 6.02% higher than FY17. The draft budget assumes LAVTA will provide 139,313 fixed route service hours and 58,000 paratransit trips, and \$75,000 in Wheels on Demand reimbursements. For the eighth consecutive year, no fare increases are proposed. The Budget for FY18 continues to comply with the Board's policy to maintain reserves equivalent to 3-6 months of operating costs.

FY18's major highlights will be continuing the ongoing monitoring of the route network and making adjustments as necessary, evaluating the Go Dublin pilot and making recommendations for expansion, implementing the SAV test in Dublin, finalizing recommendations for the Mobility Forward study, drafting the Long Range Transit Plan for the Agency, rebranding the buses with a new *Wheels* logo, completing the move of the Historic Train Depot and moving the Transit Center into the new building, upgrading the transit signal priority and expanding to new intersections, and awarding a new Operations and Maintenance contract.

Medical Transportation Management continues to improve the agency's brokerage paratransit services and continues to deliver a high level of on-time performance and overall service.

LAVTA's capital program will have three areas of focus. First, LAVTA has made a 20-bus replacement order that it will take delivery in early FY18. Second new farebox replacement will be initiated on Wheels buses in FY18, and third upgrades to the Transit Center and Historic Depot will be completed.

As the transit agency enters into FY18, its activities will occur against the backdrop of an economy continuing to gain momentum after the Great Recession. FAST ACT, the approved federal transportation bill, provides relatively flat, but stable funding for the next few years. State funding for transportation also remains relatively flat, however, changes in how these funds are administered may have an effect on LAVTA.

### ***Fiscal Year 2018 Goals***

FY18 marks the tenth year of operations guided through the use of the Wheels Strategic Plan. The Wheels Strategic Plan establishes an overall vision and mission for Wheels and contains a series of goals and strategies to guide the future development of services and projects. Here's the goals and strategies and projects for FY18:

#### ***Goal: Service Development***

Strategies:

- (1) Provide routes and services to meet current and future demand for timely/reliable transit service.

- (2) Increase accessibility to community, services, senior centers, medical facilities and jobs.
- (3) Optimize existing routes/services to increase productivity and response to MTC projects and studies.
- (4) Improve connectivity with regional transit systems and participate in BART to Livermore project.
- (5) Explore innovative fare policies and pricing options
- (6) Provide routes and services to promote mode shift from personal car to public transit.

**Projects:**

- (1) Implement Changes to Wheels bus system from planning efforts
- (2) Complete the Long Range Transit Plan
- (3) Schedule Development
- (4) Fare Analysis
- (5) Continued participation with Altamont Regional Rail Working Group
- (6) Continued support and input with studies ongoing in the region

***Goal: Marketing and Public Awareness***

**Strategies:**

- (1) Implement the FY18 Marketing Plan
- (2) Finish and implement Phase I of Wheels Rebranding project
- (3) Create Wheels ECO pass program for business in the Tri-Valley

**Projects:**

- (1) Marketing for launch of system improvements and products
- (2) Promotion of new brands (complete Phase I of rebranding plan)
- (3) New phone app
- (4) V2.0 of Wheels website
- (5) New design for timetables
- (6) SmartTrips Santa Rita
- (7) Promotion of Rapid service and Easy Pass at Las Positas College
- (8) Promotion of new 580X
- (9) Promotion of new Wheels on Demand
- (10) Continued efforts with Try Transit and High School Ambassadors
- (11) Continued community outreach with a limited number of community events

***Goal: Community and Economic Development***

**Strategies:**

- (1) Integrate transit into local economic development plans
- (2) Advocate for increased TOD from member agencies and MTC
- (3) Partner with employers in the use of transit to meet TDM goals and requirements

**Projects:**

- (1) Las Positas College Easy Pass Program
- (2) Measure BB Student Transit Pass Program
- (3) Livermore Transit Center Historic Train Depot and future TOD Development
- (4) City of Livermore Ridership Development Study (coordination)

***Goal: Regional Leadership***

**Strategies:**

- (1) Advocate for local regional, state, and federal policies that support mission of Wheels
- (2) Support staff involvement in leadership roles representing regional, state and federal forums
- (3) Promote transit priority initiatives with member agencies
- (4) Support regional initiatives that support mobility convenience

**Projects:**

- (1) Advocate for positions taken by LAVTA on FY17 Legislative Plan

- (2) Continue to support Altamont Regional Rail Working Group
- (3) Active Signalization and Queue Jump Installations on Dublin Blvd

***Goal: Organizational Effectiveness***

**Strategies:**

- (1) Promote system wide continuous quality improvement
- (2) Continue to expand the partnership with contract staff
- (3) HR development with focus on employee quality of life and strengthening of technical resources
- (4) Enhance and improve organizational structures, processes and procedures
- (5) Develop policies that hold Board and staff accountable, providing clear direction through sound policy making decisions.

**Projects:**

- (1) Monitor the performance of Wheels bus system improvements
- (2) Create improved contract management process for fixed route operator, paratransit operator and bus stop repair and cleaning contractors.
- (3) Continue to emphasize and support training of employees to improve their technical expertise.

***Goal: Financial Management***

**Strategies:**

- (1) Develop budget in accordance with strategic plan
- (2) Explore and develop revenue generating opportunities
- (3) Maintain fiscally responsible long range capital and operating plans

**Projects:**

- (1) Approve FY18 budget with emphasis on growing ridership from bus system redesign
- (2) Achieve continuing recognition for financial management excellence
- (3) Develop path for long-term Easy Pass funding at Las Positas College, SmartTrips program, and Wheels On Demand

## **ECONOMIC CONDITION AND OUTLOOK**

The Livermore Amador Valley, also called the Tri-Valley, is located on the eastern edge of Alameda County, the seventh largest county in California. The cities of Livermore, Dublin and Pleasanton surpassed 200,000 total residents according to 2010 Census data. According to the Metropolitan Transportation Commission's (MTC) 2040 Plan Bay Area Transportation Plan released in 2013, the population of Alameda County is expected to grow by 32% between 2010 and 2040. Employment is projected to grow by 33%. The senior population is another area of fast growth as the Baby Boomer generation ages; between 2010 and 2040 the senior population is projected to grow 83%. The number of low-income households (defined as households with less than \$42,700 annual income in 2007 dollars) will decrease by 3% during the forecast period.<sup>1</sup>

The Tri-Valley cities have a lower unemployment rate than other cities in Alameda County, the state, and the nation. Statistics for 2016 show that unemployment rates in Tri-Valley cities are: Dublin – 2.7%, Livermore – 3%, and Pleasanton – 3.4%, compared to the county-wide figure of 4.1%.<sup>2</sup> The percentage of unemployed residents has declined since 2010.

At the end of FY 2009, in the face of the economic recession and declining revenues, the Authority reduced service by 25% and immediately saw a decrease in ridership of approximately the same

<sup>1</sup> Source: Travel Forecasts Data Summary, 2040 Plan Bay Area Transportation Plan for the San Francisco Bay Area, July 2013

<sup>2</sup> Source: Employment Development Department, Monthly Labor Force Data for Cities and Census Designated Places (CDP), August 2016 - Preliminary

percentage. Since then the Agency has made efforts to gradually restore service hours and has conducted a comprehensive operations analysis resulting in changes in service during FY17. These changes are expected to increase ridership in FY18. The challenge for the Authority moving forward will be to retain current riders and service levels and continue to plan services that appeal to a market beyond the transit-dependent population and attracting a greater share of "choice" riders.

## **AWARDS AND ACKNOWLEDGEMENTS**

### ***Awards***

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Livermore Amador Valley Transit Authority for its comprehensive annual financial report for the fiscal year ended June 30, 2016. This was the twenty first consecutive year that the Authority has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This Report must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current Comprehensive Annual Financial Report continues to meet the Certificate of Achievement Program's requirements, and we are submitting it to GFOA to determine its eligibility for another certificate.

### ***Acknowledgments***

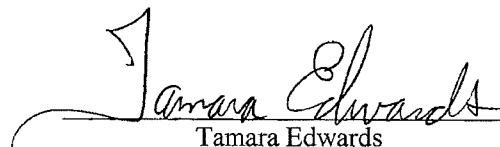
The preparation of this report required the dedicated efforts of the Authority's staff. We also gratefully recognize Maze & Associates for their timely audit and expertise on the preparation of this Comprehensive Annual Financial Report. Finally, we would like to thank the Board of Directors for its commitment and support in the development of a strong financial system.

Executive Director

Director of Finance



Michael Tree



Tamara Edwards



# **LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**

## **PRINCIPAL OFFICIALS**

**June 30, 2017**

### **Board of Directors**

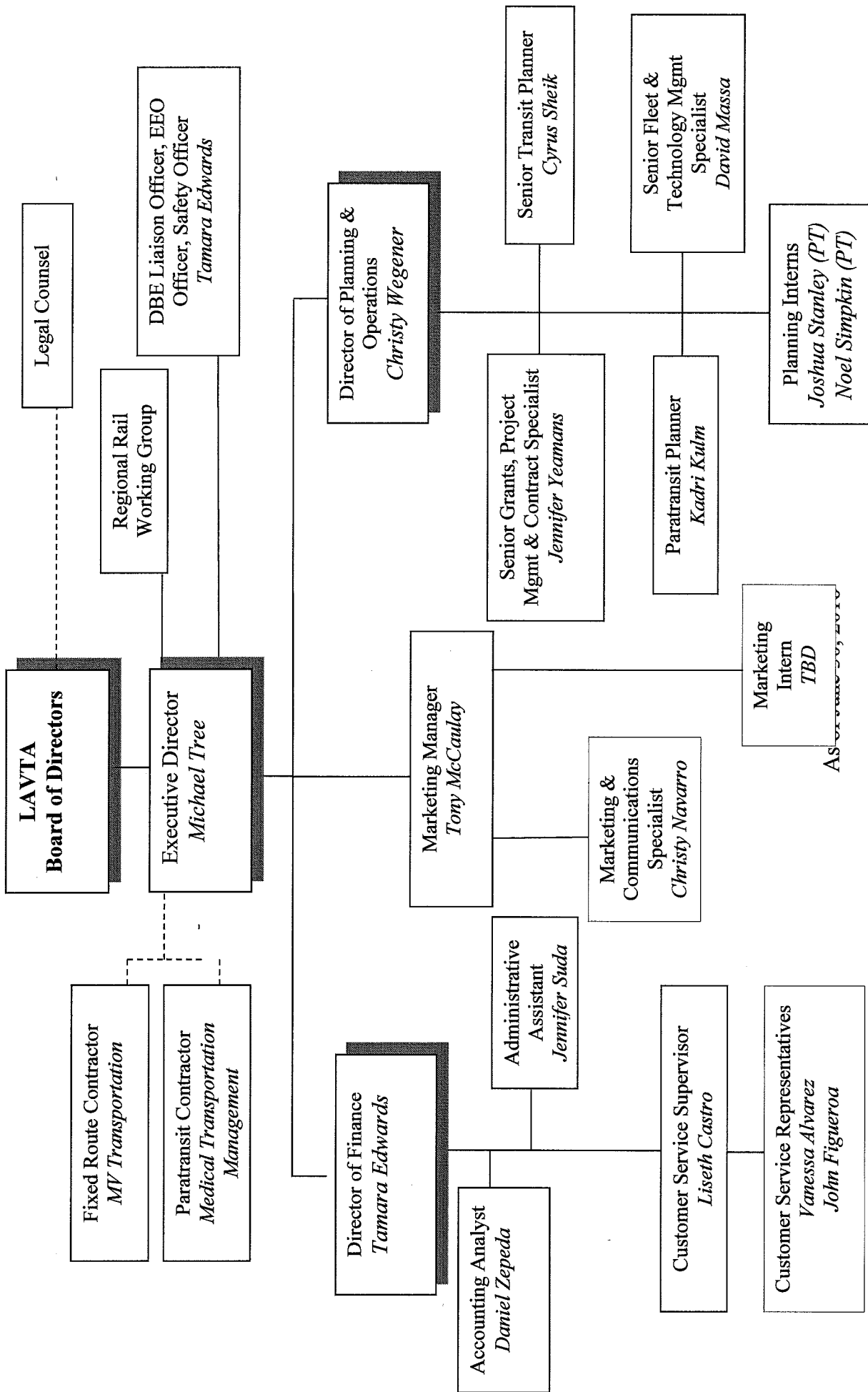
Chair ..... Steven Spedowski, Vice Mayor, City of Livermore  
Vice Chair..... Karla Brown, Councilmember, City of Pleasanton  
Member ..... Bob Coomber, Councilmember, City of Livermore  
Member ..... Jerry Pentin, Vice Mayor, City of Pleasanton  
Member ..... David Haubert, Mayor, City of Dublin  
Member ..... Don Biddle, Vice Mayor, City of Dublin  
Member ..... Scott Haggerty, Supervisor, Alameda County

### **Staff**

Executive Director ..... Michael Tree  
Director of Planning & Operations..... Christy Wegener  
Director of Finance ..... Tamara Edwards  
Marketing Manager .....Tony McCauley  
Senior Transit Planner ..... Cyrus Sheik  
Senior Fleet and Technology Management  
Specialist ..... David Massa  
Paratransit Planner.....Kadri Kulm  
Senior Grants, Project Management, and  
Contracts Specialist ..... Jennifer Yeamans  
Accounting Analyst ..... Daniel Zepeda  
Administrative Assistant .....Jennifer Suda  
Marketing and Communications Specialist...Christy Navarro  
Customer Service Supervisor ..... Liseth Castro  
Customer Service Representative..... Vanessa Moreno  
Customer Service Representative..... John Figueroa

# LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

Organizational Chart





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Livermore/Amador  
Valley Transit Authority  
California**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2016**

*Christopher P. Morill*

Executive Director/CEO

## **INDEPENDENT AUDITOR'S REPORT**

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

### ***Report on Financial Statements***

We have audited the accompanying financial statements of each major fund of the Livermore Amador Valley Transit Authority (Authority) as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

### ***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

### ***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit 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 the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the Authority's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

## ***Opinions***

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Authority as of June 30, 2017 and the respective changes in financial position and cash flows thereof listed as part of the basic financial statements for the year then ended in accordance with accounting principles generally accepted in the United States of America.

## ***Change in Accounting Principles***

Management adopted the provisions of the following Governmental Accounting Standards Board Statement No. 82 – *Pension Issues – an amendment of GASB Statements No. 67, no. 68 and No. 73*, which became effective during the year ended June 30, 2017, as noted in Note 8 and in the Pension-Related Required Supplementary Information. There was no material effect on the financial statements.

The emphasis of these matters does not constitute a modification to our opinions.

## ***Other Matters***

### ***Required Supplementary Information***

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis and other Required Supplementary Information be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

### ***Other Information***

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements as a whole. The Introductory Section, Supplementary Information, and Statistical Section as listed in the Table of Contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The Supplementary Information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The Introductory and Statistical Sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.

### ***Other Reporting Required by Government Auditing Standards***

In accordance with *Government Auditing Standards*, we have also issued our report DATE, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

### ***Report on Summarized Comparative Information***

We have previously audited the Authority's 2016 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated October 26, 2016. In our opinion, the summarized comparative information as of and for the year ended June 30, 2017 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Pleasant Hill, California

DATE

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## MANAGEMENT DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2017

The Livermore/Amador Valley Transit Authority is required to prepare financial statements in accordance with Government Accounting Standards Board Statement Number 34 (GASB 34) beginning with the fiscal year ended June 30, 2004. GASB 34 required changes to the traditional financial statements and disclosures, and required the preparation of a Management Discussion and Analysis (MD&A)— a narrative overview and analysis of the financial activities of the Authority for each fiscal year. This MD&A is for the fiscal year ended June 30, 2017.

GASB 34 requires the format of Authority-wide financial statements, which are contained in the Financial Section of the accompanying report. These Authority-wide statements include a Statement of Net Position and a Statement of Revenues, Expenses and Changes in Net Position. The Statement of Net Position presents information on all of the Authority's assets and liabilities with the difference of the assets minus the liabilities being the Authority's Net Position. The Statement of Revenues, Expenses and Changes in Net Position summarizes how the Authority's Net Position have changed over the fiscal year.

Page references are to the attached fiscal year ended June 30, 2017 basic financial statements.

### Background and Overview of the Presentation of the Financial Statements

The Authority's basic financial statements are comprised of four parts:

1. The Independent Auditor's Report
  2. The Management Discussion and Analysis
  3. The Basic Financial Statements
  4. The Notes to the Financial Statements
- 
1. *The Independent Auditor's Report.* This is an annual report prepared by the auditor to accompany the financial statements.
  2. *Management Discussion and Analysis (MD&A).* This report accompanies the GASB34 compliant financial statements. The MD&A must include:
    - A brief explanation of the presentation that makes up the basic financial statements and the relationship of one statement to another.
    - Condensed financial information, allowing comparison of current and prior fiscal periods.
    - Analysis of the Authority's overall financial position (Statement of Net Position), and results of operations (Statement of Revenues, Expenses and Changes in Net Position).
    - Analysis of balances and transactions of major individual funds.



- Significant capital asset and long-term debt activity.
- Any facts, decisions, or conditions known at the close of audit fieldwork that is expected to have a significant effect on the financial position or results of operations.

3. *Basic Financial Statements.* The basic Authority-wide financial statements are prepared under a set of rules referred to by their regulatory identifier, GASB 34. The Authority-wide financial statements are designed to provide a broader overview of the Authority's financial position, using an accounting basis similar to the model used in prior years.

The Statement of Net Position summarizes the Authority's assets and liabilities, with the difference of the two reported as Net Position (rather than equity). The Statement of Net Position is designed to provide information about the financial position of the Authority as a whole, including all of its capital assets and long-term liabilities, on a full accrual basis of accounting, similar to the accounting model used by private sector firms. Over time, increases or decreases in Net Position could serve as an indication of whether the overall financial position of the Authority is stable.

The following table summarizes the Net Position of governmental activities as of June 30, 2017 and June 30, 2016:

Table 1

Statement of Net Position	Year Ending 6/30/2017	Year Ending 6/30/2016
<b>Assets and Deferred Outflows:</b>		
Cash and investments	\$6,969,128	\$6,410,503
Receivables	5,058,954	2,590,362
Capital assets (depreciated)	51,194,345	35,665,891
OPEB asset	531,210	425,321
Total assets and Deferred outflows	<u>63,753,637</u>	<u>45,092,077</u>
<b>Deferred Outflows</b>		
Deferred Outflows	<u>380,845</u>	<u>132,891</u>
<b>Liabilities and Deferred Inflows:</b>		
Accounts/Claims payable	3,963,725	2,954,527
Due to LTF	7,909,098	5,866,550
Net Pension Liability	886,251	634,007
Total liabilities and deferred inflows	<u>12,759,074</u>	<u>9,455,084</u>
<b>Deferred Inflows</b>		
Deferred inflows	<u>\$79,607</u>	<u>\$103,992</u>
<b>Net Position:</b>		

Invested in capital assets, net of related debt	<u>51,295,801</u>	<u>35,665,892</u>
Total restricted Net Position	<u>51,295,801</u>	<u>35,665,892</u>

## Assets and Deferred Outflows

Total assets and deferred outflows amounted to \$64,134,482 consisting of \$12,028,082 in current assets such as cash and accounts receivable, \$51,725,555 in capital assets primarily vehicles and facilities including furnishings and equipment, and \$380,845 in pension related deferred outflows. Notes 2, 3, and 8 further describe Cash and Investments, Capital Assets and Pension related expenses, liabilities, and deferred inflows/outflows of resources related to pensions. In the fiscal year ended June 30, 2017 the capital projects below were ongoing:

### *Bus Shelters and Stops*

The Authority is in the process of repairing, renovating, and improving the older bus shelters within the system.

### *TPI Project*

LAVTA has partnered with the City of Dublin in a project that will include adaptive signal control technology, queue jumps, and a mobile real time bus arrival app. The goal of this project is to decrease trip times along Dublin Blvd. and improve the transit passenger's experience.

### *Bus Replacement*

In FY 2018 LAVTA will be replacing twenty fixed route vehicles that have reached the end of their useful lives. Although the buses will be received and put into service in primarily in FY 2018, expenses were incurred in FY 2017 as part of the procurement process as well as inspection of the buses before delivery, and two of the twenty buses were delivered just before year end.

## Liabilities and Deferred Inflows

Liabilities and deferred inflows totaled \$12,838,681 consisting primarily of accounts payable and money due to the LTF. Local Transportation Funds are held at the county and are available to the Authority for future capital and operating needs. The legislated requirement that all Local Transportation Funds be held at the county on behalf of the Authority causes the agency's financial position to look weaker than it would if those reserves were included in the agency's assets. At fiscal year end the agency had an estimated \$10,086,034 in reserves.

## Net Position

Change of Net Position was \$15,629,909 this increase in Net Position is due to the additions of capital assets being greater than the depreciation on existing capital assets.

The Statement of Revenues, Expenses and Change in Net Position provides information about the Authority's revenues and expenses on the full accrual basis, with an emphasis on measuring the net revenues or expenses for each of the Authority's main activities. The Statement of Revenues, Expenses and Change in Net Position explains in detail the change in Net Position for a given year. The amounts in the Statement of Revenues, Expenses and Change in Net Position represent four programs: fixed route and paratransit bus services, WHEELS on Demand, and Rail Planning activities. The Basic Financial Statements divide all revenues and expenses by program. The analysis in this discussion applies to both programs.

The following table summarizes the Statement of Revenues, Expenses and Change in Net Position, or the change in Net Position of governmental activities, for the year ended June 30, 2017 and June 30, 2016:

Table 2  
Statement of Revenues, Expenses and Change in Net Position

	Year Ending 6/30/2017	Year Ending 6/30/2016
EXPENSES		
Expenses, non-capital		
Board of Directors	\$14,000	\$12,400
Executive Director	389,213	286,187
Administrative Services	1,774,636	1,626,818
Planning	635,082	872,266
Marketing	749,882	380,240
Operations	<u>12,196,627</u>	<u>12,354,542</u>
Total Expenses, non-capital	<u>15,659,440</u>	<u>15,532,453</u>
Expenses, capital		
Depreciation	2,899,301	2,851,726
Total Expenses, capital	2,899,301	2,851,726
Total expenses	<u>18,658,741</u>	<u>18,384,179</u>
REVENUES		
Program operating revenues:		
Fare and contract revenues	\$2,100,641	\$2,239,549
Advertising and ticket concessions	220,205	207,674
Total operating revenues	2,320,846	2,447,223
Non-operating revenues, non-capital:		
Operating grants and contributions	13,493,394	13,085,230
Total non-operating revenues, non-capital	<u>13,493,394</u>	<u>13,085,230</u>
Total non-capital revenues	<u>15,814,240</u>	<u>15,532,453</u>
Net Loss Before Capital Contributions	2,844,501	2,851,726
Non-operating revenues, capital		

Gain (Loss) on Disposal of Equipment	<u>54,800</u>	<u>0</u>
Total Gain (Loss)	<u>54,800</u>	<u>0</u>
Net non-operating revenues before capital contributions (grants)	<u>13,493,394</u>	<u>13,085,230</u>
Capital grants, net		
Total capital grants, net	<u>18,474,410</u>	<u>272,199</u>
Total revenues	<u>\$34,288,650</u>	<u>\$15,804,652</u>
 CHANGE IN NET POSITION	 15,629,909	 (2,579,527)
Net Position, beginning	<u>35,665,892</u>	<u>38,245,419</u>
Net Position, ending	<u>51,295,801</u>	<u>35,665,892</u>

## Expenses

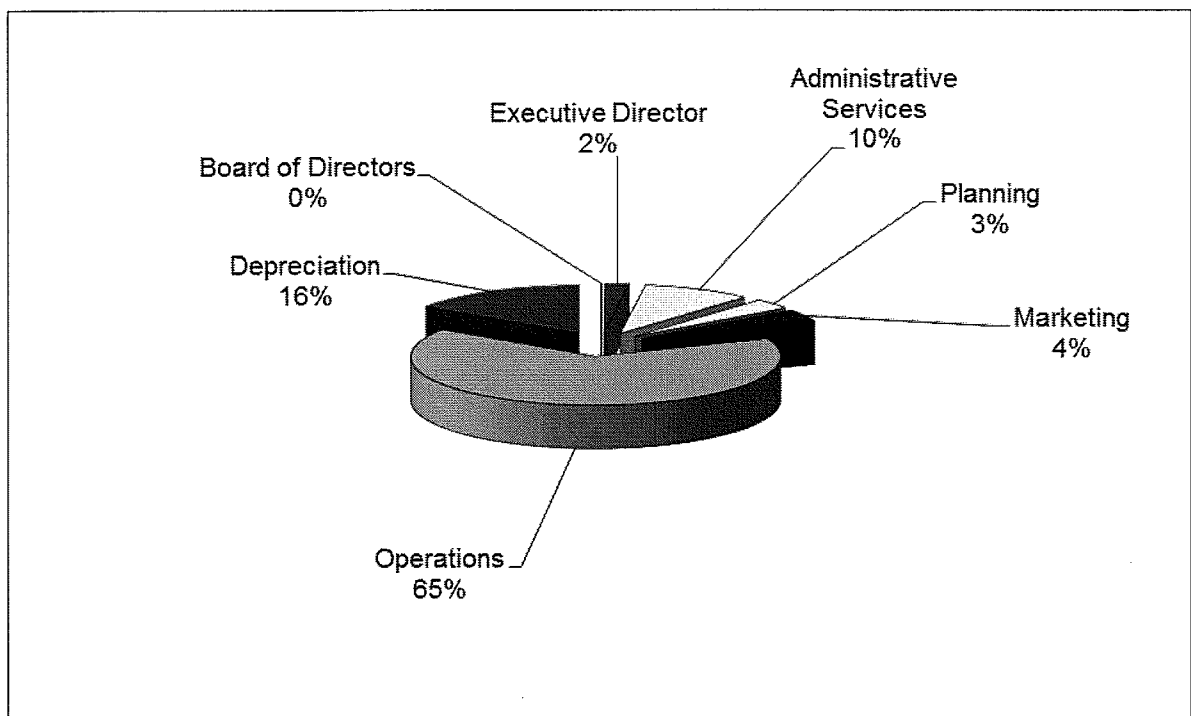
Total expenses including depreciation (which was \$2,899,301) were \$18,658,741 in the fiscal year ending June 30, 2017. Adjusting for depreciation this was an 2.5% increase over the prior year. The increase in expenses was driven by a number of factors, including contract increases for the purchased transportation providers and the costs associated with both WHEELS on Demand and the Rail Planning function.

Expenses, excluding depreciation, are sorted by department. A brief description of each department's function is as follows:

- *Board of Directors* All the costs associated with the Board of Directors including their stipends and professional development expenses are charged to this department.
- *Executive Director* The Executive Director is responsible for the general supervision of the administration of the transit system. All costs associated with this position are accounted for in this cost center. The majority of the expenses charged to this department are the Executive Director's salary and benefits.
- *Administrative Services* Specific department responsibilities include: preparation of operating and capital budgets; financial reporting and analysis; oversight of all financial and compliance audits and preparation of the Comprehensive Annual Financial Report (CAFR); human resources management; procurement oversight; administration of federal, state, and local operating and capital grants; securing federal, state and local grants, monitoring of Authority's comprehensive insurance program; fixed asset management; facilities maintenance; fare and revenue collection; customer service, and general office administration. Significant costs charged to this department are salary and benefits for the eight accounting, grants, administrative and customer service positions, as well as utilities and facility maintenance expenses.

- *Planning* This department plans, organizes, directs, and implements the Authority's short and long-range planning programs. This department is also responsible for transit development functions including capital improvement programs, route planning and scheduling, collection and evaluation of operations data, oversight of information technology support, implementation and monitoring of ADA services. Primary costs in this department are for salary and benefits for four positions.
- *Marketing* The Marketing Department is responsible for planning, organizing, directing, and implementing the Authority's marketing and community outreach programs. In addition to salary and benefits for two employees all printing, advertising, and outside marketing services are charged to this department.
- *Operations* This department is responsible for operating and maintaining fixed route, and Dial-A-Ride paratransit service. Fixed Route services are currently provided under contract by MV Transportation, Inc., and Dial-a-Ride is provided under contract with Medical Transportation Management, both are private transit services providers. In addition to the cost of purchased transportation, liability insurance, and fuel are significant costs attributed to this department.
- *Depreciation* is the final category of expenses. This is the current year depreciation on existing capital assets calculated on a straight-line basis.

A historical comparison of expenses by department is also included in the statistical section of this report. Below are the percentages by department for the fiscal year ending June 2017.



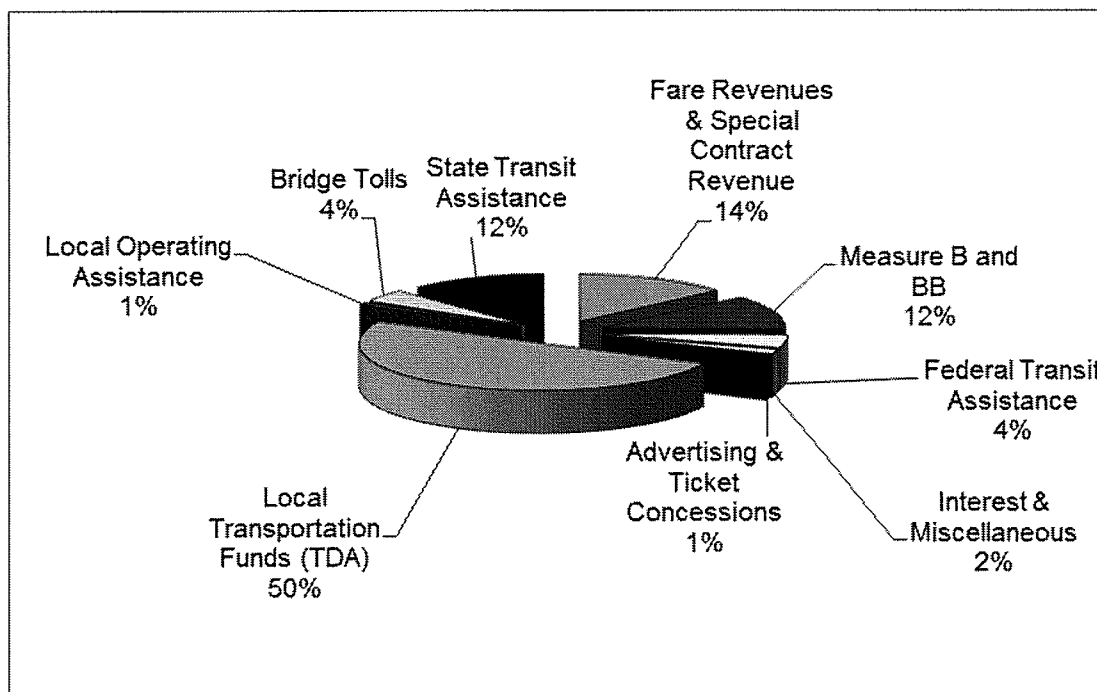
## Revenues

The Authority's primary source of operating revenue is Transportation Development Act (TDA) Article 4.0 and 4.5 funds. In FY17, TDA accounted for 50% of total operating revenue. The rest of the revenue is comprised of Federal Transit Assistance, Passenger Fares, State Transit Assistance, Measures B, and BB, Bridge Tolls, Advertising and Ticket Concessions, and Interest.

Federal operating funds accounted for \$591,122 or 4% of the total; this is an increase over the prior year.

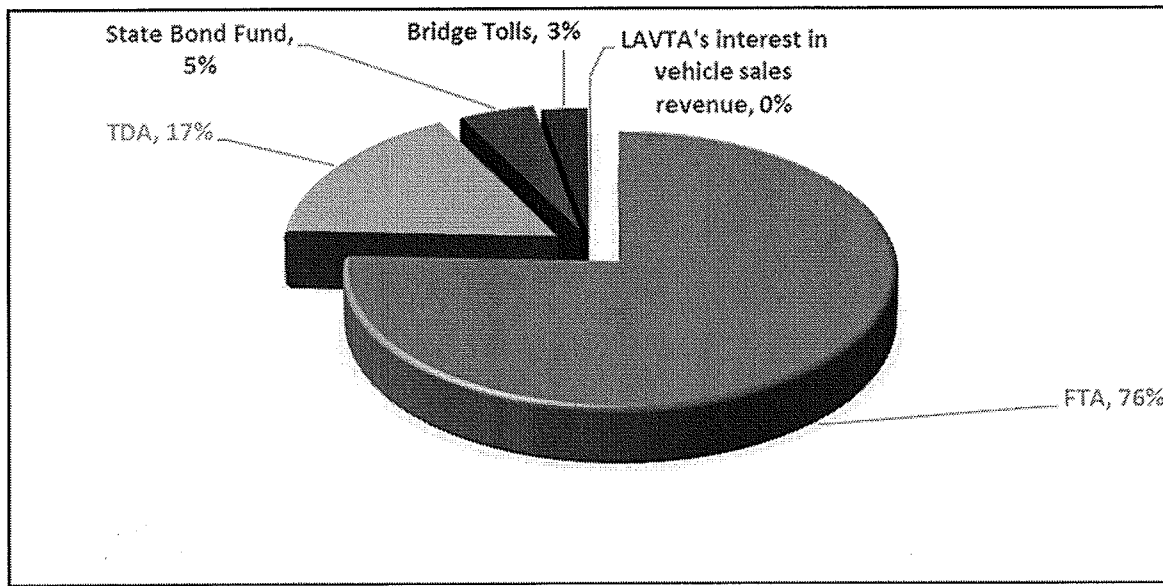
Revenue generated from operations (farebox, contract, and advertising revenues) decreased from the prior year.

The statistical section of this report presents all the revenue sources by year for the previous ten years. Below are percentages by funding source for the fiscal year ending June 2017.



## Capital Contributions

Capital contributions in the fiscal year ending June 2017 were \$18,474,410 which is an increase over the capital contributions for the fiscal year ending June 30, 2016 of \$272,199. The increase in capital contributions is attributed to the increase in capital spending, brought on by the major bus purchase in FY17. Below are percentages by capital funding source for the fiscal year ending June 2017.



#### *4. Notes to the Financial Statements*

The notes provide additional information that is important to a full understanding of the data provided in the Authority-wide, and the traditional fund-based, financial statements.

Finally, there were no facts, decisions, or conditions known at the close of fieldwork that are expected to have a significant effect on the financial position or results of operations.

#### Contacting Authority Management

These Basic Financial Statements are intended to provide citizens, taxpayers, investors, and creditors with a general overview of the Authority's finances. Questions about this Report should be directed to the Authority, at Livermore Amador Valley Transit Authority, 1362 Rutan Court, Suite 100, Livermore, CA 94551.

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LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
STATEMENT OF NET POSITION  
JUNE 30, 2017  
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2016

	2017				2016
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals
ASSETS					Totals
Current Assets					
Cash and investments (Note 2)	\$6,969,128				\$6,969,128
Receivables:					
Accounts	1,165,993	\$435,892	\$3,305	\$90,800	1,695,990
Capital grants	3,006,487				3,006,487
Due from other fund (Note 1I)	168,068				168,068
Prepaid expenses	188,409				188,409
Total current assets	11,498,085	435,892	3,305	90,800	12,028,082
Noncurrent Assets					
OPEB Asset (Note 10)	531,210				531,210
Capital Assets (Note 3):					
Land and construction in progress	29,329,029				29,329,029
Depreciable assets	54,053,183	40,452			54,093,635
Subtotal capital assets	83,382,212	40,452			83,422,664
Less: accumulated depreciation	(32,197,199)	(31,121)			(32,228,320)
Capital assets, net	51,185,013	9,331			51,194,344
Total noncurrent assets	51,716,223	9,331			51,725,554
Total Assets	63,214,308	445,223	3,305	90,800	63,753,636
DEFERRED OUTFLOWS OF RESOURCES					
Pension related (Note 8)	380,845				380,845
LIABILITIES					
Current Liabilities					
Due to other funds (Note 1I)		168,068	842	77,000	245,910
Accounts payable and accrued liabilities	2,547,195	267,823	5,393	13,800	2,834,211
Claims payable (Note 1E)	64,788				64,788
Total current liabilities	2,611,983	435,891	6,235	90,800	3,144,909
Noncurrent Liabilities					
Unearned revenues (Note 6)	818,815				818,815
Due to LTF Operating (Note 4)	7,909,098				7,909,098
Net pension liability (Note 8)	886,251				886,251
Total noncurrent liabilities	9,614,164				9,614,164
Total Liabilities	12,226,147	435,891	6,235	90,800	12,759,073
DEFERRED INFLOWS OF RESOURCES					
Pension related (Note 8)	79,607				79,607
NET POSITION					
Net investment in capital assets (Note 7)	51,289,399	9,332			51,298,731
Unrestricted (Note 7)			(2,930)		(2,930)
Total Net Position	\$51,289,399	\$9,332	(\$2,930)		\$51,295,801

See accompanying notes to basic financial statements

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION  
FOR THE YEAR ENDED JUNE 30, 2017  
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2016

	2017					2016
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals	Totals
PROGRAM OPERATING REVENUES						
Fare revenues	\$1,433,479	\$180,063			\$1,613,542	\$1,843,292
Special contract revenue	443,139	43,960			487,099	396,257
Advertising and ticket concessions	138,873			\$81,332	220,205	207,674
Total program operating revenues	2,015,491	224,023		81,332	2,320,846	2,447,223
PROGRAM OPERATING EXPENSES						
Board of Directors	11,076	1,400	\$124	1,400	14,000	12,400
Executive Director	222,756		188	166,269	389,213	286,187
Administrative services	1,760,949	9,886	215	3,586	1,774,636	1,626,818
Planning	381,023	221,668	32,391		635,082	872,266
Marketing	717,692		31,313	877	749,882	380,240
Operations	10,566,576	1,623,440	6,611		12,196,627	12,354,542
Depreciation (Note 3)	2,896,188	3,113			2,899,301	2,851,726
Total program operating expenses	16,556,260	1,859,507	70,842	172,132	18,658,741	18,384,179
PROGRAM OPERATING LOSS	(14,540,769)	(1,635,484)	(70,842)	(90,800)	(16,337,895)	(15,936,956)
NON-OPERATING REVENUES (EXPENSES)						
Interest and miscellaneous	198,014				198,014	99,315
Local Transportation Funds 4.0	6,868,132	660,819	67,537		7,596,488	7,631,278
Local Transportation Funds 4.5		123,457			123,457	129,379
State Transit Assistance	1,663,237	34,738			1,697,975	1,862,911
Local Operating Assistance	137,500				137,500	263,750
FTA operating assistance	591,122	350,443			941,565	536,514
Local Sales Tax/Measure B and BB funds:						
Allocations'	918,339	173,813			1,092,152	1,049,002
Measure B grants						
Measure BB grants	674,089	289,101	3,305		966,495	932,245
Bridge tolls	580,836			90,800	671,636	580,836
Gain (Loss) on disposal of equipment	54,800				54,800	
Net non-operating revenues, before capital contributions (grants)	11,686,069	1,632,371	70,842	90,800	13,480,082	13,085,230
Capital contributions (grants) (Note 6):						
FTA capital assistance	14,004,539				14,004,539	62,522
Local Transportation Funds 4.0	3,087,479				3,087,479	82,892
State Bond Fund - Prop 1B	862,449				862,449	111,765
Bridge tolls	519,943				519,943	15,020
Proceedes from Bus Sales	13,312				13,312	
Total capital contributions (grants)	18,487,722				18,487,722	272,199
Net non-operating revenues and contributions	30,173,791	1,632,371	70,842	90,800	31,967,804	13,357,429
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	15,633,022	(3,113)			15,629,909	(2,579,527)
Transfers in			(2,930)		(2,930)	
Transfers out	2,930				2,930	
Change in net position	15,635,952	(3,113)	(2,930)		15,629,909	(2,579,527)
NET POSITION,						
Beginning of Year	35,653,447	12,445			35,665,892	38,245,419
End of Year	\$51,289,399	\$9,332	(\$2,930)		\$51,295,801	\$35,665,892

See accompanying notes to basic financial statements

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
STATEMENT OF CASH FLOWS  
FOR THE YEAR ENDED JUNE 30, 2017  
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2016

	2017					2016
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals	Totals
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$2,331,964	\$224,023	(\$3,305)	(\$9,468)	\$2,543,214	\$1,595,921
Payments to vendors	(9,217,993)	(1,695,692)	(33,058)	(86,487)	(11,033,230)	(13,435,085)
Payments to and on behalf of employees	(1,821,008)	(133,470)	(32,391)	(71,845)	(2,058,714)	(1,930,566)
Net cash provided (used) by operating activities	(8,707,037)	(1,605,139)	(68,754)	(167,800)	(10,548,730)	(13,769,730)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	198,014				198,014	99,315
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Local Transportation Funds 4.0	8,910,680	660,819	67,537		9,639,036	5,263,544
Local Transportation Funds 4.5		123,457			123,457	129,379
State Transit Assistance	1,663,237	34,738			1,697,975	1,862,911
TFCA	137,500				137,500	263,750
FTA operating assistance	591,122	377,174			968,296	215,628
Local sales tax/Measure B and BB funds	1,592,428	462,914	3,305		2,058,647	1,981,247
Bridge tolls	580,836			90,800	671,636	580,836
Transfers received from other funds			(2,930)		(2,930)	
Transfers paid to other funds	2,930				2,930	
Interfund payments	(168,068)	(222,031)			(390,099)	(222,031)
Interfund receipts	222,031	168,068	842	77,000	467,941	222,031
Net cash provided by noncapital and financing activities	13,532,696	1,605,139	68,754	167,800	15,374,389	10,297,295
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(18,372,954)				(18,372,954)	(272,199)
Capital grants received:						
FTA capital assistance	12,222,515				12,222,515	86,709
Local Transportation Funds 4.0	2,016,259				2,016,259	224,053
State Transit Assistance						
State Bond Fund - Prop 1B	(864,252)				(864,252)	533,950
Bridge Tolls	533,384				533,384	37,851
Net cash provided (used) by capital and related financing activities	(4,465,048)				(4,465,048)	610,364
NET CASH FLOWS	558,625				558,625	(2,762,756)
CASH AND INVESTMENTS AT BEGINNING OF YEAR	6,410,503				6,410,503	9,173,259
CASH AND INVESTMENTS AT END OF YEAR	\$6,969,128				\$6,969,128	\$6,410,503
Reconciliation of operating loss to net cash provided (used) by operating activities:						
Operating loss	(\$14,540,769)	(\$1,635,484)	(\$70,842)	(\$90,800)	(\$16,337,895)	(\$15,936,956)
Adjustments to reconcile operating loss to net cash provided by operating activities:						
Depreciation	2,896,188	3,113			2,899,301	2,851,726
Increase (decrease) in:						
Accounts receivable	336,568		(3,305)	(90,800)	242,463	(778,207)
Prepaid expenses	34,324	1,639			35,963	(145,657)
OPEB Asset	(105,889)				(105,889)	(78,506)
Accounts payable	2,802,972	25,593	5,393	13,800	2,847,758	345,899
Claims payable	(110,336)				(110,336)	45,066
Net pension liability, related deferred inflows, net of deferred outflows	(20,095)				(20,095)	(73,095)
Net cash provided (used) by operating activities	(\$8,707,037)	(\$1,605,139)	(\$68,754)	(\$167,800)	(\$10,548,730)	(\$13,769,730)

See accompanying notes to basic financial statements

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

<b>NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>
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**A.     *General***

Livermore/Amador Valley Transit Authority (Authority), which was established in 1985, is a Joint Powers Agency formed by the County of Alameda, and the Cities of Dublin, Livermore and Pleasanton to provide transportation services within the Cities' limits and portions of the unincorporated County. The Authority is doing business under the name of "Wheels" and operates two transportation programs:

***Fixed Route Program*** - The Authority operates buses, which follow fixed routes and times throughout the Authority's service area and are available to anyone able to pay the fare.

***Paratransit Program*** - The Authority operates a "dial-a-ride" program for disabled persons pursuant to requirements of the Americans With Disability Act (ADA).

None of these operations generate sufficient fares, special contract, advertising and ticket concessions revenues to cover the operating expenses. Expenses incurred in excess of these revenues, interest and other revenues are reimbursed with grant funds. The programs are subsidized by the Metropolitan Transportation Commission, which is the regional coordinating agency for State of California Transportation Development Act grants and the United States Department of Transportation with Federal Transit Administration Grants.

Capital and planning grants are reimbursement based. Operating grants are advanced quarterly and/or monthly based on reserves; any grant funds received in excess of operating expenses, net of other revenues, must be returned to the grantor.

The following is a summary of significant accounting policies of the Authority, which conform with generally accepted accounting principles applicable to governments in the United States of America.

**B.     *Fund Accounting***

The Authority is accounted for as an enterprise fund. This fund is a set of self-balancing accounts, which comprise its assets, liabilities, net position, revenues and expenses.

**C.     *Basis of Accounting***

Basis of accounting refers to when revenues and expenses are recognized. The Authority is accounted for using the accrual basis of accounting, under which revenues are recognized when they are earned and expenses are recognized when they are incurred. The Authority follows Governmental Accounting Standards Board Statements.

*Non-exchange transactions*, in which the Authority gives or receives value without directly receiving or giving equal value in exchange, include taxes, grants, entitlements, and donations. On an accrual basis, revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

<b>NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)</b>
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**D.     *Basis of Presentation***

The Authority's Basic Financial Statements are prepared in conformity with accounting principles generally accepted in the United States of America. The Government Accounting Standards Board is the acknowledged standard setting body for establishing accounting and financial reporting standards followed by governmental entities in the U.S.A.

The Authority reports the following major proprietary (enterprise) funds:

***Fixed Route Program*** - The Authority operates buses, which follow fixed routes and times throughout the Authority's service area and are available to anyone able to pay the fare.

***Paratransit Program*** - The Authority operates a "dial-a-ride" program for disabled persons pursuant to requirements of the Americans With Disability Act (ADA).

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operation. The principal operating revenues of the Authority are charges to customers for farebox revenues. The Authority's *operating* revenues, such as charges for services, result from exchange transactions associated with the principal activity of the Authority. Operating expenses for enterprise funds include the cost of sales and services, administrative expenses, and depreciation on assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

**E.     *Risk Management***

The Authority requires its operations contractor to provide general liability coverage and workers compensation coverage for its employees. The Authority also provides unemployment benefits to terminated employees in accordance with state law. The Authority has a commercial insurance policy for workers compensation coverage of its employees. The Authority has no deductible for this coverage.

On May 1, 2000, the Authority became a member of the California Transit Insurance Pool (CALTIP), a joint powers authority that provides annual general liability and physical damage coverage up to \$10,000,000. The Authority has a \$25,000 deductible for general liability claims, a \$5,000 deductible for physical damage claims on vehicles valued over \$50,000 and a \$2,500 deductible for physical damage claims on vehicles with a value less than \$50,000.

CALTIP is governed by a board consisting of representatives from member municipalities. The board controls the operations of CALTIP, including selection of management and approval of operating budgets, independent of any influence by member municipalities beyond their representation on the Board.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

The Authority's premiums are based upon the following factors: claims history, total payroll, the Authority's exposure, the results of an on-site underwriting inspection, total insurable values, and employee classification ratings. Actual surpluses or losses are shared according to a formula developed from overall loss costs and spread to member entities on a percentage basis after a retrospective rating which generally occurs in the third year after the completion of the program year.

Claims payable activity is presented below. The outstanding balance is expected to be paid within the next fiscal year.

	<u>2016-2017</u>	<u>2015-2016</u>
Balance, July 1	\$175,124	\$130,058
Net change in liability for claims and claims paid but not reported	362,411	637,535
Claims paid	<u>(472,747)</u>	<u>(592,469)</u>
Balance, June 30	<u>\$64,788</u>	<u>\$175,124</u>

Settlements have not exceeded insurance coverage in the past three years.

**F. Use of Estimates**

The preparation of financial statements in conformity with generally accepted accounting principles (GAAP) requires management to make estimates and assumptions that affect the reported amounts of assets and liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenues and expenses during the reporting period. Actual results could differ from those estimates.

**G. Deferred Inflow/Outflow of Resources**

In addition to assets, the statement of net position reports a separate section for deferred outflows or resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expenses/expenditure) until then.

In addition to liabilities, the statement of net position reports a separate section for deferred inflows or resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position or fund balance that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

***H. Fair Value Measurements***

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The fair value hierarchy categorizes the inputs to valuation techniques used to measure fair value into three levels based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities.

Level 2 inputs are inputs – other than quoted prices included within level 1 – that are observable for an asset or liability, either directly or indirectly.

Level 3 inputs are unobservable inputs for an asset or liability.

If the fair value of an asset or liability is measured using inputs from more than one level of the fair value hierarchy, the measurement is considered to be based on the lowest priority level input that is significant to the entire measurement.

***I. Interfund Transactions***

Current interfund balances arise in the normal course of business and are expected to be repaid shortly after the end of the fiscal year.

***J. New Funds***

**WHEELS on Demand**

Wheels on Demand is a proposed partnership with the private sector to provide service to low-density suburban areas in Dublin where existing Wheels fixed route service cannot be supported. Wheels on Demand is an extension of a traditional user-side subsidy program, which is used by transit systems nationwide to partner with taxi-cab companies, and extends this partnership to Transportation Network Companies (TNC) such as Uber or Lyft. As a user-side subsidy program, LAVTA would hold no contracts with the TNCs, and would leave the decision making in the consumer's hand about which provider to utilize. LAVTA's FY2017 budget includes planning funds of \$100,000 to operate Wheels on Demand as a demonstration project. Alameda County Transportation Commission (ACTC) intends to provide \$100,000 to fund Wheels on Demand.

**Rail Planning**

The Tri-Valley-San Joaquin Valley Regional Rail Working Group is made up of representatives from the local cities of Alameda County and San Joaquin. The purpose of this group is to move the BART to Livermore project forward and find a better connection between BART and ACE. The Joints Powers Agency still has not been formally established, however, the Authority is acting as the administrative resource for this group.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 2 - CASH AND INVESTMENTS**

Cash and investments as of June 30, 2017 consist of the following:

Local Agency Investment Fund	\$662,571
Cash in bank	6,305,817
Cash on hand	<u>740</u>
Total Cash and Investments	<u><u>\$6,969,128</u></u>

**A. *Investments Authorized by the Authority's Investment Policy***

The Authority's investment policy only authorizes investment in the local government investment pool administered by the State of California (LAIF). The Authority's investment policy does not contain any specific provisions intended to limit the Authority's exposure to interest rate risk, credit risk, and concentration of credit risk.

**B. *Interest Rate Risk***

Interest rate risk is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value is to changes in market interest rates.

The Authority is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Authority reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal on demand is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligation, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2017, these investments matured in an average of 194 days.

The Authority adjusts the carrying value of its investments to reflect their fair market value at each fiscal year end, and it includes the effects of these adjustments in interest income for that fiscal year.

**C. *Credit Risk***

Generally, credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. LAIF does not have a rating provided by a nationally recognized statistical rating organization.

**D. *Concentration of Credit Risk***

The investment policy of the Authority contains no limitations on the amount that may be invested in any one issuer beyond that stipulated by the California Government Code.



**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 2 - CASH AND INVESTMENTS (continued)**

**E. Fair Value Hierarchy**

The Authority categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is based on the valuation inputs used to measure fair value of the assets. Level 1 inputs are quoted prices in an active market for identical assets; Level 2 inputs are significant other observable inputs; and Level 3 inputs are significant unobservable inputs.

The Authority only invests in Local Agency Investment Fund, which is exempt from the fair value leveling, is valued at amortized cost. The value is based on the fair value factor provided by the Treasurer of the State of California, which is calculated as the fair value divided by the amortized cost of the investment pool

**NOTE 3 - CAPITAL ASSETS**

Capital assets are recorded at cost and depreciated over their estimated useful lives. The Authority's policy is to capitalize all assets when costs exceed \$5,000. The purpose of depreciation is to spread the cost of capital assets over the life of these assets. The amount charged to depreciation expense each year represents that year's pro rata share of the cost of capital assets.

Depreciation of all capital assets is charged as an expense against operations each year and the total amount of depreciation taken over the years, called accumulated depreciation, is reported on the balance sheet as a reduction in the book value of the capital assets.

Depreciation of capital assets in service is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated. The Authority has assigned the useful lives as follows: Facilities - 30 years, Vehicles - 2-12 years, and Equipment - 5-10 years.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 3 - CAPITAL ASSETS (Continued)**

Capital assets comprised the following at June 30, 2017:

	Balance June 30, 2016	Additions / Adjustments	Retirements	Balance June 30, 2017
<b>Fixed Route:</b>				
Capital assets not being depreciated:				
Land	\$3,973,472			\$3,973,472
Construction in Progress	22,788,523	\$2,567,034		25,355,557
Total capital assets not being depreciated	26,761,995	2,567,034		29,329,029
Capital assets being depreciated:				
Vehicles	33,126,906	15,682,118	(\$8,617,512)	40,191,512
Facilities	8,423,562	152,462		8,576,024
Equipment	5,245,325	40,322		5,285,647
Total capital assets being depreciated	46,795,793	15,874,902	(8,617,512)	54,053,183
Less accumulated depreciation for:				
Vehicles	(27,221,426)	(2,584,258)	8,603,330	(21,202,354)
Facilities	(5,753,640)	(280,693)		(6,034,333)
Equipment	(4,929,275)	(31,237)		(4,960,512)
Total accumulated depreciation	(37,904,341)	(2,896,188)	8,603,330	(32,197,199)
Total depreciable assets	8,891,452	12,978,714	(14,182)	21,855,984
Capital assets, net	<u>\$35,653,447</u>	<u>\$15,545,748</u>	<u>(\$14,182)</u>	<u>\$51,185,013</u>
<b>Paratransit</b>				
Capital assets being depreciated:				
Facilities	\$40,452			\$40,452
Total capital assets being depreciated	40,452			40,452
Less accumulated depreciation for:				
Facilities	(28,008)	(\$3,113)		(31,121)
Total accumulated depreciation	(28,008)	(3,113)		(31,121)
Total depreciable assets	12,444	(3,113)		9,331
Capital assets, net	<u>\$12,444</u>	<u>(\$3,113)</u>		<u>\$9,331</u>
<b>Total</b>				
Land and Construction in Progress	<u>\$26,761,995</u>	<u>\$2,567,034</u>		<u>\$29,329,029</u>
Depreciable Assets:				
Cost	46,836,245	15,874,902	(\$8,617,512)	54,093,635
Less accumulated depreciation for:	(37,932,349)	(2,899,301)	8,603,330	(32,228,320)
Net	<u>8,903,896</u>	<u>\$12,975,601</u>	<u>(\$14,182)</u>	<u>21,865,315</u>
All Capital Assets, net	<u>\$35,665,891</u>			<u>\$51,194,344</u>

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 4 – OPERATING GRANTS**

Under the State Transportation Development Act (the Act), the Metropolitan Transportation Commission (MTC) allocates funds from the County Local Transportation Fund (LTF) based on the Authority's available balance determined at the beginning of each fiscal year and the amount that the Authority requests through an annual claim process. At June 30, 2017, the MTC had unallocated balances not yet granted to the Authority, which are available to fund the Authority's future operating and capital needs. These funds are retained, in accordance with the California Administrative Code, in the LTF at the County of Alameda based on terms and conditions determined by MTC. A summary of these unallocated balances as of June 30, 2017 follows:

Source	Unallocated Balances
Transportation Development Act Funds	\$9,304,213
State Transit Assistance Funds:	
Revenue Based Funds	177,130
Population Based Funds	<u>604,691</u>
Total Unallocated Local Transportation Funds	<u><u>\$10,086,034</u></u>

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 4 – OPERATING GRANTS (Continued)**

The Authority's operating needs are determined as set forth below, by adjusting operating losses for certain items and adding back grant funding. MTC allocates State Transit Assistance, Article 4.0 and Article 4.5 funds to cover remaining net operating expenses. Under the Act, Article 4.0 funds may be used to cover Fixed Route Program and Paratransit Program expenses; Article 4.5 funds may only be used to cover Paratransit Program expenses. Unexpended grant funds at June 30, 2017 are calculated as follows:

Fiscal 2017 unexpended funds:	Fixed Route Program	Paratransit Program	Total
Operating loss	(\$14,540,769)	(\$1,635,484)	(\$16,176,253)
Add back:			
Depreciation	2,896,188	3,113	2,899,301
Interest and miscellaneous	198,014		198,014
Proceedes from Bus Sales	13,312		13,312
Net operating expenses reimbursable by grants	(11,433,255)	(1,632,371)	(13,065,626)
Grants:			
County Measure B Grants	918,339	173,813	1,092,152
County Measure BB Grants	674,089	289,101	963,190
Local Operating Assistance	137,500		137,500
Bridge Tolls	580,836		580,836
Federal Transportation Administration: Operating Assistance	591,122	350,443	941,565
Net Operating Expenses reimbursable by LTF and STA funds	(8,531,369)	(819,014)	(9,350,383)
State Transit Assistance Receipts	1,663,237	34,738	1,697,975
LTF Receipts:			
Article 4.0	8,910,680	660,819	9,571,499
Article 4.5		123,457	123,457
Due to LTF - fiscal year 2016/2017	2,042,548		2,042,548
Due to LTF - beginning of year	5,866,550		5,866,550
Due to LTF - end of year	\$7,909,098		\$7,909,098

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 5 - PARATRANSIT OPERATING GRANT LIMITATIONS**

**A. General**

In addition to the calculations discussed in Note 4, two additional calculations for the Paratransit Program are required by MTC to determine eligibility and the amount, if any, that should be paid back to the County. The two calculations consist of a local match requirement of 10% and an eligibility requirement, as set forth below.

**B. Local Match Requirement**

Transit agencies are normally required to generate local revenues in excess of ten percent of operating expenses excluding depreciation. However the Transportation Development Act exempts LAVTA from this requirement.

**C. Maximum Article 4.5 and Measure B Eligibility**

Alameda County Measure B funds and Article 4.5 funds are limited to a maximum eligibility amount, which is calculated as follows:

	2017	2016
Operating expenses excluding depreciation	\$1,856,394	\$1,976,967
Less:		
Actual passenger fare revenues	(180,063)	(196,223)
Special contract revenue	(43,960)	(36,303)
Article 4.0 LTF revenues	(660,819)	(775,595)
Maximum eligibility	<u>\$971,552</u>	<u>\$968,846</u>

The amount, if any, due to Alameda County is computed as follows:

Maximum eligibility	\$971,552	\$968,846
Less:		
Article 4.5 LTF revenues	(123,457)	(129,379)
State Transit Assistance	(34,738)	(47,368)
FTA operating assistance	(350,443)	(345,340)
Local sales tax/Measure B funds	(173,813)	(166,946)
Local sales tax/Measure BB funds	(289,101)	(279,813)
Deficit (surplus) of Measure B revenue over maximum eligibility	<u>\$0</u>	<u>\$0</u>

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 5 - PARATRANSIT OPERATING GRANT LIMITATIONS (Continued)**

**D. Article 4.5 and STA Funds to be Returned**

The amount due to LTF is the difference between maximum eligibility and the total of TDA Article 4.5 revenues, if the total is greater than maximum eligibility.

	2017	2016
Maximum eligibility computed above	\$971,552	\$968,846
Total TDA Article 4.5 revenues	\$123,457	\$129,379
Amount, if any, to be returned to LTF	\$0	\$0
Amount, if any, to be returned to Alameda County	\$0	\$0

State Transit Assistance received by the Authority amounted to \$1,697,975 during fiscal year 2016-2017, which was expended for operating expenses of the Fixed Route Program.

**NOTE 6 - CAPITAL GRANTS**

**A. Summary**

The Authority's capital transactions and unexpended grant funds at June 30, 2017 are calculated as follows:

	Fixed Route Program	Paratransit Program	Total
Capital costs:			
Capital asset additions	(\$18,372,954)		(\$18,372,954)
Funding sources:			
FTA Capital Assistance	\$14,004,539		\$14,004,539
Local Transportation Fund 4.0	2,986,023		2,986,023
State Bond Fund - Prop 1B	862,449		862,449
Bridge tolls RM2	519,943		519,943
Total Funding Sources	\$18,372,954		\$18,372,954

**B. Prop 1B (PTMISEA) Projects**

During fiscal year 2008, the Authority had established two PTMISEA Projects which are the Bus Stop Improvements and the Route 10 Bus Rapid Transit Project. The Bus Stop Improvements Project is to improve bus stops within a quarter mile of low or very low income housing or at important life support destinations such as medical facilities, public services transportation hubs employment sites and shopping center. The Route 10 Bus Rapid Transit Project is to assist the new Route 10 line to optimize the mobility of all residents within the Cities of Livermore and Dublin to the I-580 and I-680 corridors.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 6 - CAPITAL GRANTS (Continued)**

A summary of the Authority's outstanding Proposition 1B revenue and expenditures for the year ended June 30, 2017 are as follows:

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2016-17	Prior Years	2016-17	
PTMISEA PROGRAMS:						
FY 16 Upgrades and Improvements	\$125,625	\$226	\$950			\$126,801
FY 15 Upgrades and Improvements	361,514	1,744	2,136	\$39,320	\$118,146	207,928
FY 15 Bus Replacement	572,778	2,764	282		575,824	
FY14 Bus Stop Repair	240,910	1,448	882	125,428		117,812
OTHER PROGRAMS:						
FY15 California Transit Security Grant Program (CTSGP)	36,696	94	278		22,279	14,789
FY14 California Transit Security Grant Program	36,696	94	199		36,989	
FY13 Surveillance Equipment/Cameras	36,696	205	1	35,400	1,502	
FY12 Surveillance Equipment/Cameras	36,696	131		36,827		
FY11 Surveillance Equipment/Fleet DVRs	36,747	299		37,046		
Total Prop 1B	<u>\$1,484,358</u>	<u>\$7,005</u>	<u>\$4,728</u>	<u>\$274,021</u>	<u>5/28/3966</u>	467,330
Other Unearned Revenues						<u>351,485</u>
Total Unearned Revenues						\$818,815

**NOTE 7 - NET POSITION**

Net Position is the excess of all the Authority's assets and deferred outflows over all its liabilities and deferred inflows, regardless of fund. Net Position is described as follows:

*Net investment in Capital Assets* describes the portion of Net Position which is represented by the current net book value of the Authority's capital assets, less the outstanding balance of any debt issued to finance these assets.

*Unrestricted* - This component of net position consists of the net amount of the assets, deferred outflows of resources, liabilities, and deferred inflows of resources that are not included in the determination of net investment in capital assets or the restricted component of net position. The Authority first applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

**NOTE 8 - PENSION PLANS**

**A. General Information about the Pension Plans**

**Plan Descriptions** - All qualified permanent and probationary employees are eligible to participate in the Authority's Miscellaneous Plans, cost-sharing multiple employer defined benefit pension plans administered by the California Public Employees' Retirement System (CalPERS). Benefit provisions under the Plans are established by State statute and Authority resolution. CalPERS issues publicly available reports that include a full description of the pension plans regarding benefit provisions, assumptions and membership information that can be found on the CalPERS website.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 8 – PENSION PLANS (Continued)**

**Benefits Provided** – CalPERS provides service retirement and disability benefits, annual cost of living adjustments and death benefits to plan members, who must be public employees and beneficiaries. Benefits are based on years of credited service, equal to one year of full time employment. Members with five years of total service are eligible to retire at age 50 with statutorily reduced benefits. All members are eligible for non-duty disability benefits after 10 years of service. The death benefit is one of the following: the Basic Death Benefit, the 1957 Survivor Benefit, or the Optional Settlement 2W Death Benefit. The cost of living adjustments for the plan are applied as specified by the Public Employees' Retirement Law.

The Plans' provisions and benefits in effect at June 30, 2017, are summarized as follows:

	<u>Miscellaneous Tier I</u>	<u>Miscellaneous PEPR</u>
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.0% - 2.5%
Required employee contribution rates	7%	6.25%
Required employer contribution rates	8.880%	6.555%

**Contributions** – Section 20814(c) of the California Public Employees' Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

For the year ended June 30, 2017, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$125,806

**B. Pension Liabilities, Pension Expenses and Deferred Outflows/Inflows of Resources Related to Pensions**

As of June 30, 2017, the Authority reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$886,251



**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 8 – PENSION PLANS (Continued)**

The Authority's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2016, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2015 rolled forward to June 30, 2016 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The Authority's proportionate share of the net pension liability for the Plan as of June 30, 2015 and 2016 was as follows:

Proportion - June 30, 2015	0.02310%
Proportion - June 30, 2016	0.02551%
Change - Increase (Decrease)	0.00241%

For the year ended June 30, 2017, the Authority recognized pension expense of \$105,711. At June 30, 2017, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Pension contributions subsequent to measurement date	\$125,806	
Differences between actual and expected experience	4,067	(\$932)
Changes in assumptions		(38,481)
Net differences between projected and actual earnings on plan investments	200,280	
Change in proportion and differences between actual contributions and proportionate share of contributions	50,692	(40,194)
Total	<u>\$380,845</u>	<u>(\$79,607)</u>

\$125,806 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Deferred Outflows/(inflows) of Resources
2018	\$15,477
2019	21,888
2020	86,193
2021	51,874
Thereafter	-

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 8 – PENSION PLANS (Continued)**

**Actuarial Assumptions** – The total pension liabilities in the June 30, 2015 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% (1)
Mortality Rate Table <sup>1</sup>	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Net of pension plan investment expenses, including inflation

(2) The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2013 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

**Discount Rate** – The discount rate used to measure the total pension liability was 7.50% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.50% discount rate is adequate and the use of the municipal bond rate calculation is not necessary. The long term expected discount rate of 7.50% will be applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report that can be obtained from the CalPERS website.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 8 – PENSION PLANS (Continued)**

According to Paragraph 30 of Statement 68, the long-term discount rate should be determined without reduction for pension plan administrative expense. The 7.50% investment return assumption used in this accounting valuation is net of administrative expenses. Administrative expenses are assumed to be 15 basis points. An investment return excluding administrative expenses would have been 7.65%. Using this lower discount rate has resulted in a slightly higher Total Pension Liability and Net Pension Liability. CalPERS checked the materiality threshold for the difference in calculation and did not find it to be a material difference.

CalPERS is scheduled to review all actuarial assumptions as part of its regular Asset Liability Management (ALM) review cycle that is scheduled to be completed in February 2018. Any changes to the discount rate will require Board action and proper stakeholder outreach. For these reasons, CalPERS expects to continue using a discount rate net of administrative expenses for GASB 67 and 68 calculations through at least the 2017-18 fiscal year. CalPERS will continue to check the materiality of the difference in calculation until such time as we have changed our methodology.

The long-term expected rate of return on pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class.

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations as well as the expected pension fund cash flows. Using historical returns of all the funds' asset classes, expected compound returns were calculated over the short-term (first 10 years) and the long-term (11-60 years) using a building-block approach. Using the expected nominal returns for both short-term and long-term, the present value of benefits was calculated for each fund. The expected rate of return was set by calculating the single equivalent expected return that arrived at the same present value of benefits for cash flows as the one calculated using both short-term and long-term returns. The expected rate of return was then set equivalent to the single equivalent rate calculated above and rounded down to the nearest one quarter of one percent.

The table below reflects the long-term expected real rate of return by asset class. The rate of return was calculated using the capital market assumptions applied to determine the discount rate and asset allocation. These rates of return are net of administrative expenses.

Asset Class	Policy Target Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	51.0%	5.25%	5.71%
Global Fixed Income	20.0%	0.99%	2.43%
Inflation Sensitive	6.0%	0.45%	3.36%
Private Equity	10.0%	6.83%	6.95%
Real Estate	10.0%	4.50%	5.13%
Infrastructure and Forestland	2.0%	4.50%	5.09%
Liquidity	1.0%	-0.55%	-1.05%
Total	100%		

(a) An expected inflation of 2.5% used for this period.

(b) An expected inflation of 3.0% used for this period.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
For The Year Ended June 30, 2017

**NOTE 8 – PENSION PLANS (Continued)**

***Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate*** – The following presents the Authority's proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Authority's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Discount Rate		
	1% Decrease	Current	1% Increase
	6.65%	7.65%	8.65%
Miscellaneous	\$1,472,791	\$886,251	\$401,506

***Pension Plan Fiduciary Net Position*** – Detailed information about each pension plan's fiduciary net position is available in the separately issued CalPERS financial reports.

**NOTE 9 – DEFERRED COMPENSATION PLAN**

The Authority employees may defer a portion of their compensation under an Authority sponsored Deferred Compensation Plan created in accordance with Internal Revenue Code Section 457. Under this plan, participants are not taxed on the deferred portion of their compensation until distributed to them; distributions may be made only at termination, retirement, death or in an emergency as defined by the Plan.

The laws governing deferred compensation plan assets require plan assets to be held by a Trust for the exclusive benefit of plan participants and their beneficiaries. Since the assets held under these plans are not the Authority's property and are not subject to Authority control, they have been excluded from these financial statements.

**NOTE 10 – RETIREE MEDICAL BENEFITS**

**A. Summary**

The Authority provides postretirement health care benefits to full time employees who retire directly from the Authority after attaining the age of 50 with 5 years of service. As of June 30, 2017, there were 12 participants receiving these health care benefits.

The Authority implemented the provisions of Governmental Accounting Standards Board Statement No. 45, Accounting and Financial Reporting by Employers for Postemployment Benefits Other Than Pensions. This Statement establishes uniform financial reporting standards for employers providing postemployment benefits other than pensions (OPEB). The provisions of this Statement are applied prospectively and do not affect prior year's financial statements. Required disclosures are presented below.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 10 – RETIREE MEDICAL BENEFITS (Continued)**

The Authority joined the California Employers' Retiree Benefit Trust (CERBT), an agent multiple-employer plan administered by CALPERS, consisting of an aggregation of single-employer plans. This trust is not considered a component unit of the Authority and has been excluded from these financial statements. Separately issued financial statements for CERBT may be obtained from CALPERS at P.O. Box 942709, Sacramento, CA 94229-2709.

In order to qualify for postemployment medical benefits, an employee must retire from the Authority and maintain enrollment in one of Authority's eligible health plans. The Authority pays 100% of the medical premium for each employee or retiree and his or her family members (including survivors, if covered at the time of the employees death) up to a maximum of the premium for the highest cost HMO.

***B. Funding Policy and Actuarial Assumptions***

The Authority's policy, according to Resolution 17-2010, is to fund the Annual Required Contribution (ARC) of these benefits by accumulating assets with CERBT discussed above pursuant to the Authority's annual budget approved by Board. The annual required contribution (ARC) was determined as part of a June 30, 2015 actuarial valuation using the entry age normal actuarial cost method. This is a projected benefit cost method, which takes into account those benefits that are expected to be earned in the future as well as those already accrued. The actuarial assumptions included (a) 7% investment rate of return, (b) 2.75% projected annual salary increase, (c) 2.75% inflation, and (d) health care cost rate of 4% per year for medical benefits. The actuarial methods and assumptions used include techniques that smooth the effects of short-term volatility in actuarial accrued liabilities and the actuarial value of assets. Actuarial calculations reflect a long-term perspective and actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events far into the future. Actuarially determined amounts are subject to revision at least tri-ennially as results are compared to past expectations and new estimates are made about the future. The Authority's OPEB unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll using a ten year amortization period on a closed basis.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 10 – RETIREE MEDICAL BENEFITS (Continued)**

**C. Funding Progress and Funded Status**

Generally accepted accounting principles permit contributions to be treated as OPEB assets and deducted from the Actuarial Accrued Liability when such contributions are placed in an irrevocable trust or equivalent arrangement. During the fiscal year ended June 30, 2017, the Authority calculated and recorded the Net OPEB Obligation, representing the difference between the ARC, amortization and contributions, as presented below:

Annual required contribution (ARC)	\$86,091
Interest on Net OPEB Asset	29,772
Adjustment to the ARC	<u>22,755</u>
Annual OPEB cost	138,618
Contributions made:	
Authority's portion of current year premiums paid	123,756
Contributions to the trust	<u>120,751</u>
Total contributions	<u>244,507</u>
Increase in Net OPEB Asset	105,889
Net OPEB Asset at June 30, 2016	<u>425,321</u>
<b>Net OPEB Asset at June 30, 2017</b>	<b><u>\$531,210</u></b>

The Plan's annual required contributions and actual contributions for the years ended June 30, 2015, June 30, 2016, and June 30, 2017 are set forth below:

Fiscal Year	Annual OPEB Cost (AOC)	Actual Contribution	Percentage of AOC Contributed	Net OPEB (Obligation) Asset
6/30/2015	\$142,127	\$246,999	174%	\$346,815
6/30/2016	126,619	205,125	162%	425,321
6/30/2017	138,618	244,507	176%	531,210

The Schedule of Funding Progress below, and the required supplementary information provided immediately following the footnotes, presents trend information about whether the actuarial value of plan assets is increasing or decreasing over time relative to the actuarial accrued liability for benefits. Trend data from the actuarial study is presented below:

Actuarial						(Underfunded)
Valuation Date	Value of Assets	Accrued Liability	Overfunded (Underfunded)	Funded Ratio	Covered Payroll	Actuarial Liability as Percentage of Covered Payroll
			Accrued Liability			
6/30/2015	\$1,024,956	\$1,341,384	(\$316,428)	76%	\$1,788,605	-18%

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**NOTES TO BASIC FINANCIAL STATEMENTS**  
**For The Year Ended June 30, 2017**

**NOTE 11 - CONTINGENT LIABILITIES**

The Authority is subject to litigation arising in the normal course of business. In the opinion of the Authority's legal counsel there is no pending litigation, which is likely to have a material adverse effect on the financial position of the Authority.

The Authority participates in Federal and State grant programs. These programs have been audited by the Authority's independent auditors in accordance with the provisions of the Federal Single Audit Act as amended and applicable State requirements. No cost disallowances were proposed as a result of these audits; however, these programs are still subject to further examination by the grantors and the amount, if any, of expenses which may be disallowed by the granting agencies cannot be determined at this time. The Authority expects such amounts, if any, to be immaterial.

**NOTE 12 - MAJOR CONTRACTOR**

During fiscal year 2010-2011, the Authority renewed its contract agreement with MV Transportation Inc. to operate and maintain the fixed route program. The term is from July 1, 2011, to June 30, 2014, with an option to extend up to four additional one-year terms. The contract was extended through June 30, 2017. MV Transportation Inc. is paid monthly based on a fixed fee plus a fee calculated at a fixed rate of \$41.85 per vehicle multiplied by the number of service hours. Expenses incurred under this contract amounted to \$8,586,826 for the fiscal year ended June 30, 2017.

During fiscal year 2013-2014, the Authority entered into a contract agreement with Medical Transportation Management, Inc., to operate and maintain the Paratransit program. The term of this agreement is from May 1, 2014 to June 30, 2017, with an option to extend for up to four additional one-year terms. Medical Transportation Management is paid monthly based on a fixed rate per-trip less a Paratransit fare credit per-ride due to the Authority. Expenses incurred under this contract amounted to \$1,788,167 for the fiscal year ended June 30, 2017.

**REQUIRED SUPPLEMENTARY INFORMATION**



**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**

**Agent Multiple-Employer Defined Pension Plan**

As of fiscal year ending June 30, 2017

Last 10 Years\*

**SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS**

<b>Measurement Date</b>	<b>6/30/2014</b>	<b>6/30/2015</b>	<b>6/30/2016</b>
Plan's proportion of the Net Pension Liability (Asset)	0.0099%	0.0231%	0.0255%
Plan's proportion share of the Net Pension Liability (Asset)	\$617,185	\$634,007	\$886,251
Plan's Covered Payroll	\$1,065,075	\$1,055,059	\$1,182,687
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	57.95%	60.09%	74.94%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	83.03%	83.94%	79.66%

**Notes to Schedule:**

**Benefit changes.** In 2015, benefit terms were modified to base employee pensions on a final three-year average salary instead of a final five-year average salary.

**Changes in assumptions.** In 2015, amounts reported as changes in assumptions resulted primarily from adjustments to expected retirement ages of general employees.

\* Fiscal year 2015 was the first year of implementation.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**Agent Multiple-Employer Defined Pension Plan**  
As of fiscal year ending June 30, 2017  
Last 10 Years\*  
**SCHEDULE OF CONTRIBUTIONS**

<b>Fiscal Year ended June 30:</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>
Actuarially determined contribution	\$107,649	\$82,453	\$125,806
Contributions in relation to the actuarially determined contributions	(107,649)	(82,453)	(125,806)
Contribution deficiency (excess)	-	-	-
Covered-employee payroll	\$1,055,059	\$1,182,687	\$1,280,580
Contributions as a percentage of covered-employee payroll	10.20%	6.97%	9.82%

**Notes to Schedule**

	<b>Miscellaneous Plan</b>
Valuation Date	June 30, 2015
Measurement Date	June 30, 2016
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.65%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% (1)
Mortality Rate Table <sup>1</sup>	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

(1) Net of pension plan investment expenses, including inflation

(2) The mortality table used was developed based on CalPERS-specific data. The table includes 20 years of mortality improvements using Society of Actuaries Scale BB. For more details on this table, please refer to the CalPERS 2014 experience study report available on CalPERS website.

\* Fiscal year 2015 was the first year of implementation.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**Other Post-Employment Benefit Plan**  
As of fiscal year ended June 30, 2017  
**SCHEDULE OF FUNDING PROGRESS**

<u>Valuation Date</u>	<u>Value of Assets</u>	<u>Accrued Liability</u>	<u>Accrued Liability</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>of Covered Payroll</u>
6/30/2011	\$220,649	\$723,538	(502,889)	30%	\$1,599,656	-31%
6/30/2013	570,813	1,219,822	(649,009)	47%	1,696,434	-38%
6/30/2015	1,024,956	1,341,384	(316,428)	76%	1,788,605	-18%

## **SUPPLEMENTARY INFORMATION**

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
SCHEDULE OF OPERATING REVENUES AND EXPENSES BY FUNCTION  
FOR THE YEAR ENDED JUNE 30, 2017  
WITH SUMMARIZED TOTALS FOR THE YEAR OF JUNE 30, 2016

	Fixed Route	Paratransit	WHEELS on Demand	Rail Planning	Totals	
					2017	2016
<b>REVENUES</b>						
Fares	\$1,433,479	\$180,063			\$1,613,542	\$1,843,292
Special contract revenue	443,139	43,960			487,099	396,257
Advertising	138,873			\$81,332	220,205	207,674
Interest and miscellaneous	198,014				198,014	99,315
Local Transportation Funds 4.0	6,868,132	660,819	\$67,537		7,596,488	7,631,278
Local Transportation Funds 4.5		123,457			123,457	129,379
State Transit Assistance	1,663,237	34,738			1,697,975	1,862,911
Local operating assistance	137,500				137,500	263,750
FTA operating assistance	591,122	350,443			941,565	536,514
Local sales tax/Measure B funds - allocation:	918,339	173,813			1,092,152	1,049,002
Local sales tax/Measure BB funds	674,089	289,101	3,305		966,495	932,245
Bridge tolls	580,836			90,800	671,636	580,836
<b>Total Revenues</b>	<b>\$13,646,760</b>	<b>\$1,856,394</b>	<b>\$70,842</b>	<b>\$172,132</b>	<b>\$15,746,128</b>	<b>\$15,532,453</b>
<b>EXPENSES</b>						
Labor	\$1,252,115	\$104,784	\$29,393	\$57,395	1,443,687	\$1,401,538
Fringe benefits	568,893	28,686	2,998	14,450	615,027	529,028
Services	381,116	67,289	14,469	96,594	559,468	993,477
Purchased transportation	8,714,347	1,617,401	6,611		10,338,359	10,449,586
Fuel, parts, supplies and other operation cost:	1,727,273	4,170		2,766	1,734,209	1,123,514
Insurance	503,795	2,313			506,108	620,134
Administration and legal	512,533	31,751	17,371	927	562,582	415,176
Depreciation	2,896,188	3,113			2,899,301	2,851,726
<b>Total Expenses</b>	<b>\$16,556,260</b>	<b>\$1,859,507</b>	<b>\$70,842</b>	<b>\$172,132</b>	<b>\$18,658,741</b>	<b>\$18,384,179</b>

## STATISTICAL SECTION

This part of the Authority's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the Authority's overall financial health. In contrast to the financial section, the statistical section information is not subject to independent audit.

### ***Financial Trends***

These schedules contain trend information to help the reader understand how the Authority's financial performance and well being have changed over time:

1. Changes in Net Position and Statement of Net Position
2. Operating Revenues by Source
3. Operating Expenses by Function

### ***Revenue Capacity & Demographic and Economic Information***

***Revenue Capacity*** - These schedules contain information to help the reader assess the Authority's most significant local revenue source, fare box revenues.

***Demographic and Economic Information*** - These schedules offer demographic and economic indicators to help the reader understand the environment within which the Authority's financial activities take place.

Since the Authority analyzes its primary "own source" revenues using demographic data from its ridership, data for the above two sections have been combined for the reader.

1. Fixed Route Service Operating Data
2. Fixed Route Operating Statistics
3. Fixed Route Safety Statistics
4. Paratransit Services-Operating Data
5. Paratransit Operating Statistics
6. Percent of On-time Departures
7. Demographic and Economic Statistics
8. Principal Employers

### ***Debt Capacity***

The Authority has not issued any long term debt since its formation.

### ***Operating Information***

These schedules contain service and infrastructure data to help the reader understand how the information in the Authority's financial report relates to the services the Authority provides and the activities it performs:

1. Full-Time Equivalent Authority Employees by Function
2. Capital Asset Statistics by Function/Program

### ***Sources***

Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year.

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**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**Financial Trends**  
**Changes in Net Position and Statement of Net Position**  
**Last Ten Fiscal Years**

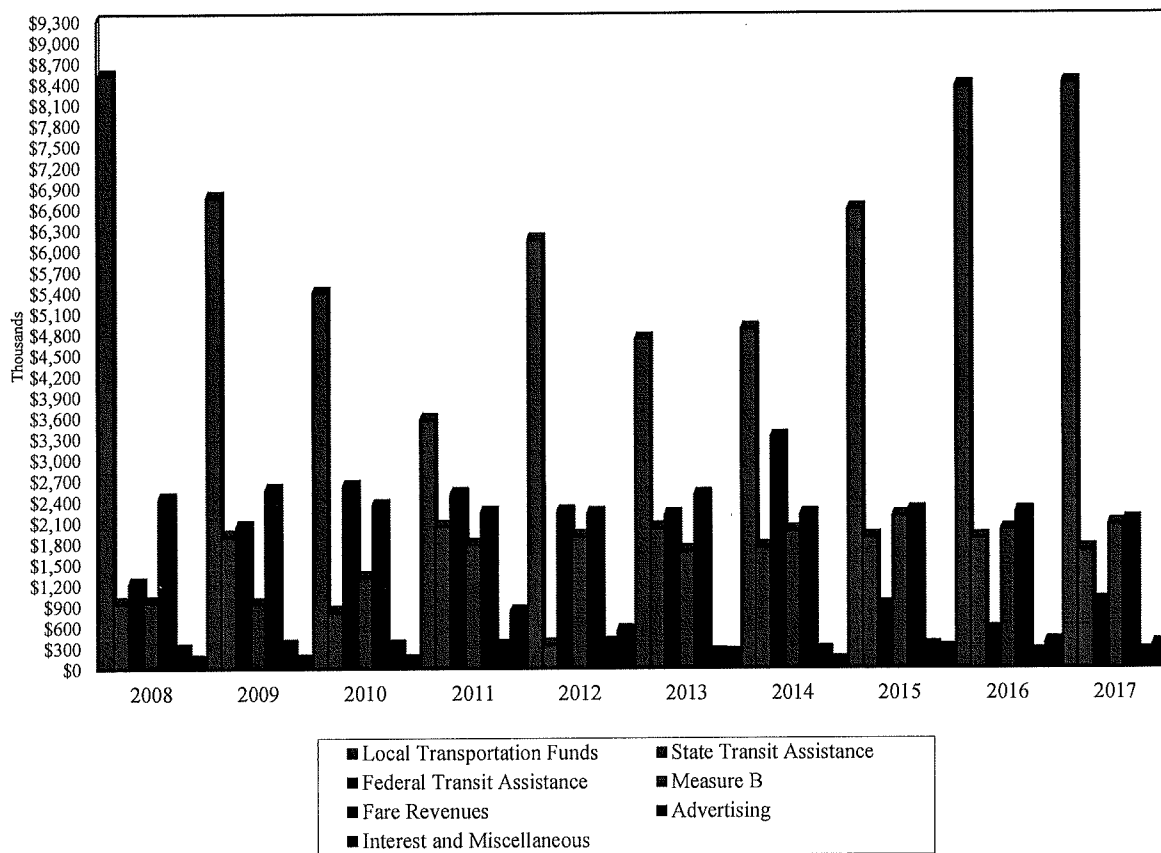
	<u>2008</u>	<u>2009</u>	<u>2010</u>
<b>Operating Revenues:</b>			
Fare Revenue & Special Contract Revenue	\$2,439,990	\$2,563,937	\$2,341,303
Advertising & Ticket Concessions	<u>272,348</u>	<u>336,458</u>	<u>327,377</u>
Total Operating Revenues	<u>2,712,338</u>	<u>2,900,395</u>	<u>2,668,680</u>
<b>Operating Expenses:</b>			
Board of Directors	15,526	24,922	10,670
Executive Director	203,844	236,926	238,527
Administrative Services	1,280,040	1,573,255	1,382,776
Planning	453,048	490,632	489,442
Marketing	462,340	399,096	432,056
Operations	12,052,937	11,922,206	10,356,462
Depreciation	<u>3,173,773</u>	<u>3,090,734</u>	<u>3,499,951</u>
Total Operating Expenses	<u>17,641,508</u>	<u>17,737,771</u>	<u>16,409,884</u>
Operating loss	<u>(14,929,170)</u>	<u>(14,837,376)</u>	<u>(13,741,204)</u>
<b>Nonoperating Revenues (Expenses):</b>			
Local Transportation Funds	8,516,655	6,754,812	5,390,330
State Transit Assistance	942,300	1,901,482	817,396
Local Operating Assistance			85,883
Federal Transit Assistance	1,220,064	2,038,314	2,611,235
Measures B & BB	961,815	931,851	1,307,095
Bridge tolls	101,500	101,500	
Interest and Miscellaneous	13,063	18,683	29,314
Gain (loss) on disposal of capital assets	<u>(91,593)</u>	<u>(177,346)</u>	<u>(248,369)</u>
Total Nonoperating Revenues	<u>11,663,804</u>	<u>11,569,296</u>	<u>9,992,884</u>
<b>Add Capital contributions (grants)</b>			
STP/CMAQ Grant			
FTA Capital Assistance	2,732,848	698,618	10,009,505
Local Transportation Funds 4.0	1,071,421	522,895	2,030,479
AVL State			
Bridge Tolls		621,139	74,999
Local Sales / Measure B		109,200	
State Bond Fund - Prop 1B		812,646	265,557
State Transit Assistance			
STIP	1,500,000		
Contractor Contribution			
Proceedes from Bus Sales			
Total Capital Contributions	<u>5,304,269</u>	<u>2,764,498</u>	<u>12,380,540</u>
Change in net position	<u>2,038,903</u>	<u>(503,582)</u>	<u>8,632,220</u>
Net position - beginning of period	<u>25,734,694</u>	<u>27,773,597</u>	<u>27,270,015</u>
Net position - end of period	<u><u>\$27,773,597</u></u>	<u><u>\$27,270,015</u></u>	<u><u>\$35,902,235</u></u>
<b>Statement of Net Position</b>			
Net investment in capital assets	<u><u>\$27,773,597</u></u>	<u><u>\$27,270,015</u></u>	<u><u>\$35,902,235</u></u>

**Source:** LAVTA's basic financial statements.



2011	2012	2013	2014	2015	2016	2017
\$2,238,915	\$2,224,902	\$2,482,825	\$2,206,694	\$2,253,853	\$2,239,549	\$2,100,641
332,274	365,394	222,653	245,295	307,378	207,674	220,205
2,571,189	2,590,296	2,705,478	2,451,989	2,561,231	2,447,223	2,320,846
12,100	13,800	11,900	15,000	13,900	12,400	14,000
223,373	256,528	256,794	301,175	267,874	286,187	389,213
1,389,776	1,433,790	1,451,961	1,487,766	1,463,419	1,626,818	1,774,636
474,195	445,676	467,394	484,615	549,575	872,266	635,082
465,480	481,728	297,587	320,775	308,716	380,240	749,882
10,719,199	11,144,981	11,052,981	11,818,800	11,764,743	12,354,542	12,196,627
3,542,369	3,984,765	3,749,118	3,554,273	3,593,338	2,851,726	2,899,301
16,826,492	17,761,268	17,287,735	17,982,404	17,961,565	18,384,179	18,658,741
(14,255,303)	(15,170,972)	(14,582,257)	(15,530,415)	(15,400,334)	(15,936,956)	(16,337,895)
2,876,917	5,570,918	4,055,154	4,134,353	6,001,207	7,760,657	7,719,945
2,040,616	348,781	2,011,249	1,742,123	1,876,877	1,862,911	1,697,975
758,038	540,671	208,538	36,347	176,611	263,750	137,500
2,503,783	2,250,272	2,201,915	3,306,883	894,942	536,514	941,565
1,782,765	1,891,459	1,687,287	1,969,687	2,185,850	1,981,247	2,058,647
686,001	580,836	663,388	727,831	580,836	580,836	671,636
64,814	3,270	5,608	58,918	90,673	99,315	198,014
296,844	(218,247)	(474)	(14,718)	(153,065)		54,800
11,009,778	10,967,960	10,832,665	11,961,424	11,653,931	13,085,230	13,480,082
6,429,256	802,913	3,991,864	403,473	86,710	62,522	14,004,539
498,903	281,898	313,069	731,653	213,514	82,892	3,087,479
225,322		70,195	773	37,851	15,020	519,943
153,154	496,713	1,242,373	537,063	111,868	111,765	862,449
	114,047	9,125				
	2,311,645	1,688,355				
	104,970					
						13,312
7,306,635	4,112,186	7,314,981	1,672,962	449,943	272,199	18,487,722
4,061,110	(90,826)	3,565,389	(1,896,029)	(3,296,460)	(2,579,527)	15,629,909
35,902,235	39,963,345	39,872,519	43,437,908	41,541,879	38,245,419	35,665,892
\$39,963,345	\$39,872,519	\$43,437,908	\$41,541,879	\$38,245,419	\$35,665,892	\$51,295,801
\$39,963,345	\$39,872,519	\$43,437,908	\$41,541,879	\$38,245,419	\$35,665,892	\$51,295,801

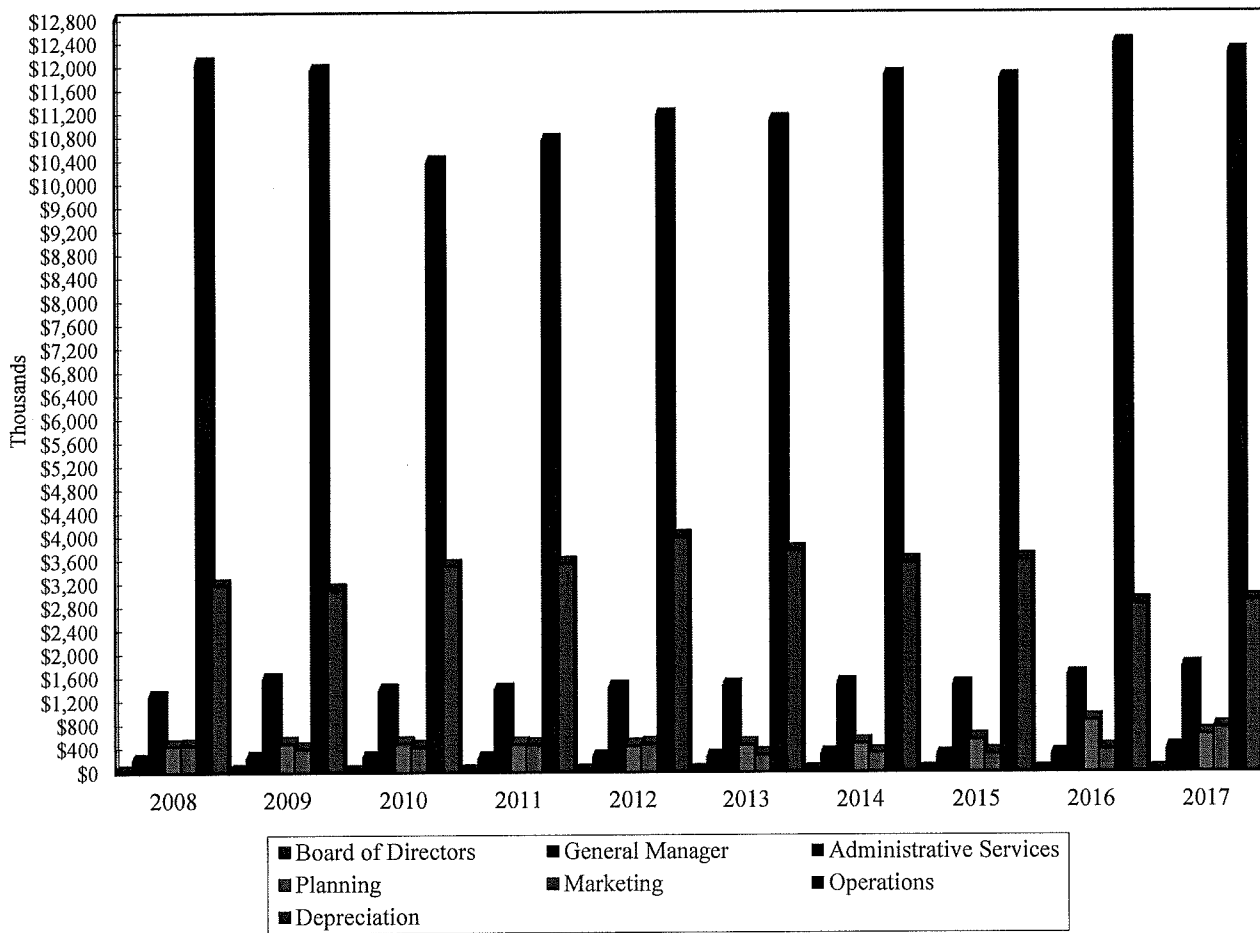
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
OPERATING REVENUES BY SOURCE  
LAST TEN FISCAL YEARS



Fiscal Year	Local Transportation Funds	State Transit Assistance	Federal Transit Assistance	Measures B & BB	Fare Revenues & Special Contract Revenue	Advertising & Ticket Concessions	Local Operating Assistance, Interest and Miscellaneous	Total
2008	8,516,655	942,300	1,220,064	961,815	2,439,990	272,348	114,563	14,467,735
2009	6,754,812	1,901,482	2,038,314	931,851	2,563,937	336,458	120,183	14,647,037
2010	5,390,330	817,396	2,611,235	1,307,095	2,341,303	327,377	115,197	12,909,933
2011	3,562,918	2,040,616	2,503,783	1,782,765	2,238,915	332,274	822,852	13,284,123
2012	6,151,754	348,781	2,250,272	1,891,459	2,224,902	365,394	543,941	13,776,503
2013	4,718,542	2,011,249	2,201,915	1,687,287	2,482,825	222,653	214,146	13,538,617
2014	4,862,184	1,742,123	3,306,883	1,969,687	2,206,694	245,295	95,265	14,428,131
2015	6,582,043	1,876,877	894,942	2,185,850	2,253,853	307,378	267,284	14,368,227
2016	8,341,493	1,862,911	536,514	1,981,247	2,239,549	207,674	363,065	15,532,453
2017	8,391,581	1,697,975	941,565	2,058,647	2,100,641	220,205	335,514	15,746,128

Source: Livermore Amador Valley Transit Authority Audit Reports

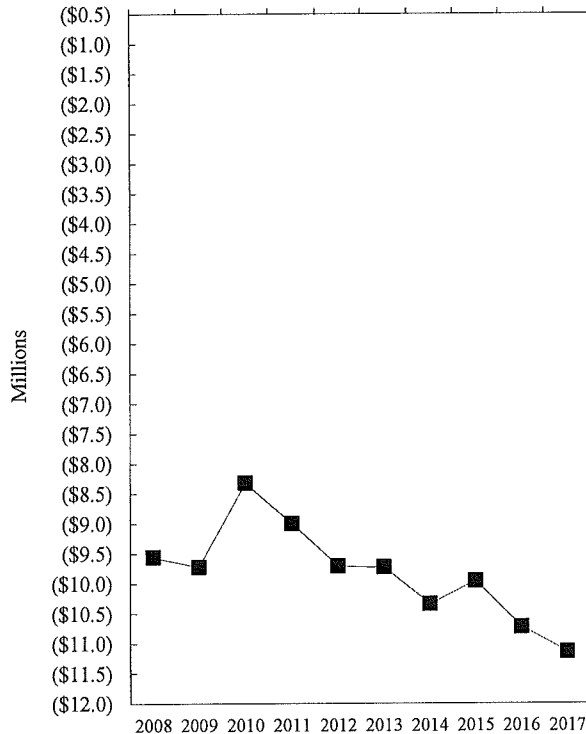
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
OPERATING EXPENSES BY FUNCTION  
LAST TEN FISCAL YEARS**



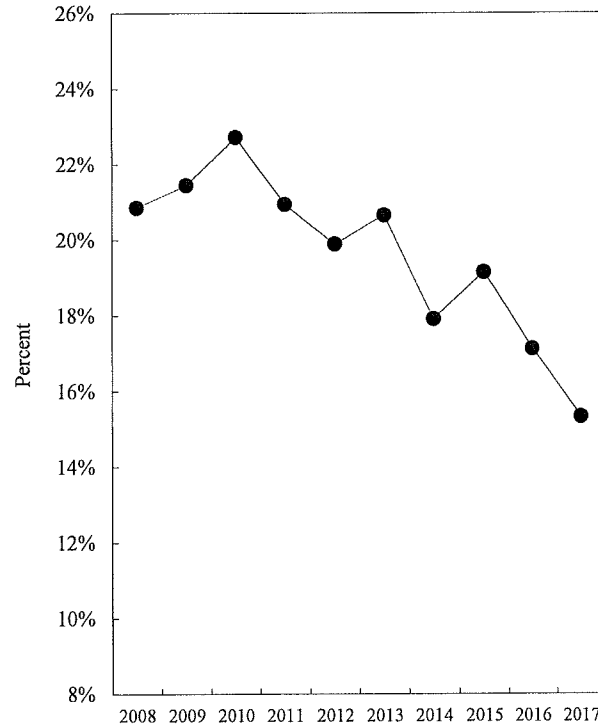
Fiscal Year	Board of Directors	Executive Director	Administrative Services	Planning	Marketing	Operations	Depreciation	Total
2008	15,526	203,844	1,280,040	453,048	462,340	12,052,937	3,173,773	17,641,508
2009	24,922	236,926	1,573,255	490,632	399,096	11,922,206	3,090,734	17,737,771
2010	10,670	238,527	1,382,776	489,442	432,056	10,356,462	3,499,951	16,409,884
2011	12,100	223,373	1,389,776	474,195	465,480	10,719,199	3,542,369	16,826,492
2012	13,800	256,528	1,433,790	445,676	481,728	11,144,981	3,984,765	17,761,268
2013	11,900	256,794	1,451,961	467,394	297,587	11,052,981	3,749,118	17,287,735
2014	15,000	301,175	1,487,766	484,615	320,775	11,818,800	3,554,273	17,982,404
2015	13,900	267,874	1,463,419	549,575	308,716	11,764,743	3,593,338	17,961,565
2016	12,400	286,187	1,626,818	872,266	380,240	12,354,542	2,851,726	18,384,179
2017	14,000	389,213	1,774,636	635,082	749,882	12,196,627	2,899,301	18,658,741

Source: Livermore Amador Valley Transit Authority Audit Reports

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**FIXED ROUTE SERVICE-OPERATING DATA**  
**LAST TEN FISCAL YEARS**



—■— Operating Losses



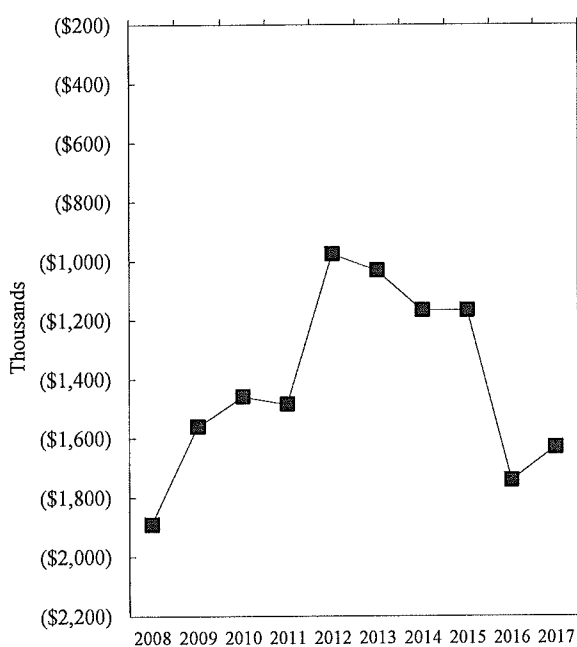
—●— Farebox Recovery Ratio

Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
2008	12,074,017	2,517,855	(9,556,162)	20.9%
2009	12,379,790	2,655,341	(9,724,449)	21.4%
2010	10,768,750	2,446,180	(8,322,570)	22.7%
2011	11,384,641	2,383,763	(9,000,878)	20.9%
2012	12,117,793	2,409,432	(9,708,361)	19.9%
2013	12,259,747	2,531,661	(9,728,086)	20.7%
2014	12,593,085	2,255,015	(10,338,070)	17.9%
2015	12,315,547	2,357,410	(9,958,137)	19.1%
2016	12,937,607	2,214,697	(10,722,910)	17.1%
2017	13,156,277	2,015,491	(11,140,786)	15.3%

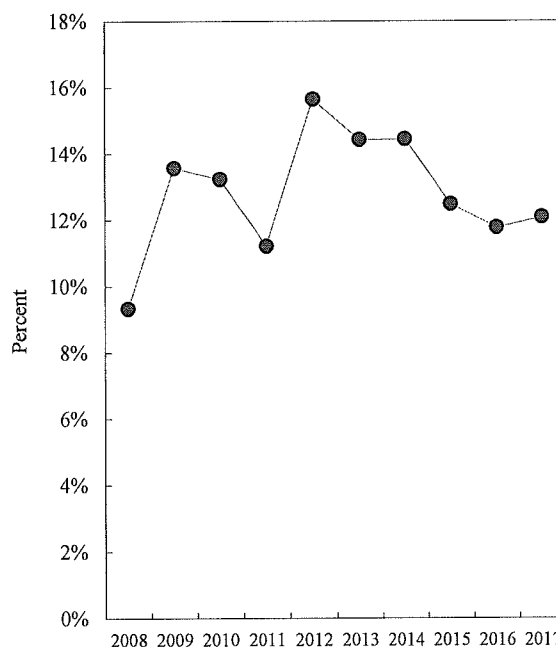
Source: Livermore Amador Valley Transit Authority Audit Reports

Note: Fare & Auxiliary Transportation Revenues includes Fare Revenues, Special Contract Revenues, Advertising and Ticket Concession Revenues.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
PARATRANSIT SERVICES-OPERATING DATA  
LAST TEN FISCAL YEARS



—■— Operating Losses



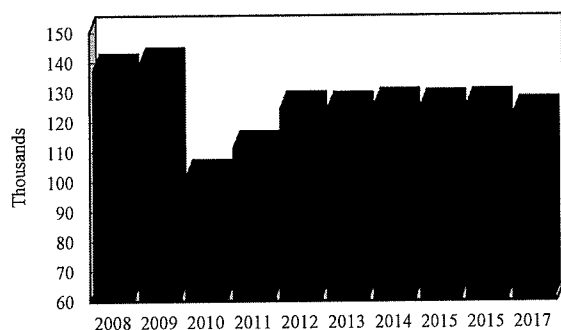
—●— Farebox Recovery Ratio

Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
2008	2,084,737	194,483	(1,890,254)	9.3%
2009	1,805,246	245,054	(1,560,192)	13.6%
2010	1,680,661	222,500	(1,458,161)	13.2%
2011	1,671,585	187,426	(1,484,159)	11.2%
2012	1,156,372	180,864	(975,508)	15.6%
2013	1,205,257	173,817	(1,031,440)	14.4%
2014	1,363,619	196,974	(1,166,645)	14.4%
2015	1,633,002	203,821	(1,166,645)	12.5%
2016	1,974,712	232,526	(1,742,186)	11.8%
2017	1,854,081	224,023	(1,630,058)	12.1%

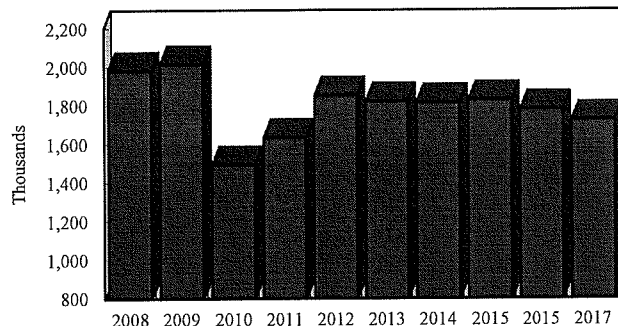
Source: Livermore Amador Valley Transit Authority

Note: Fare & Auxiliary Transportation Revenues includes Fare Revenues, Special Contract Revenues, Advertising and Ticket Concession Revenues

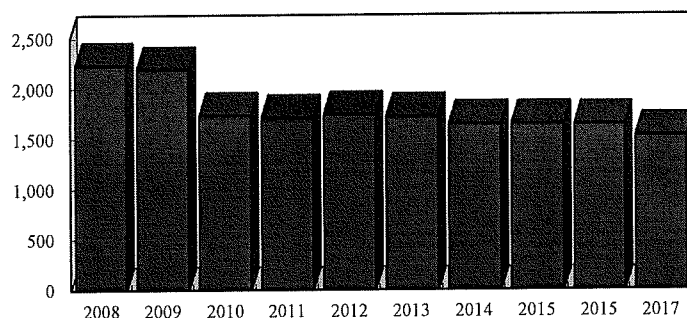
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
FIXED ROUTE OPERATING STATISTICS  
LAST TEN FISCAL YEARS



■ Revenue Hours



■ Revenue Miles

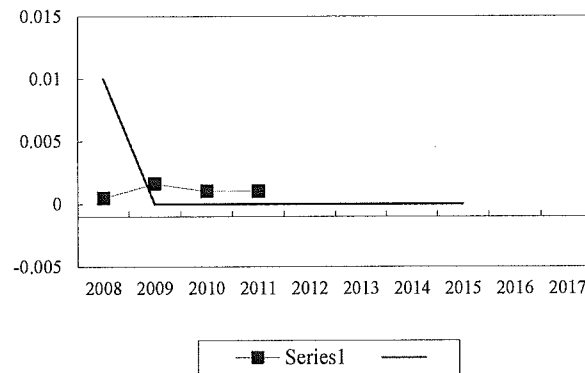
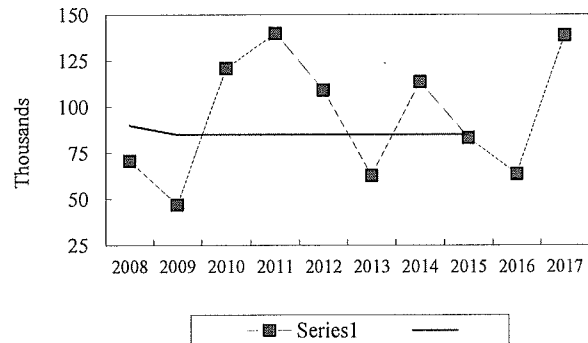
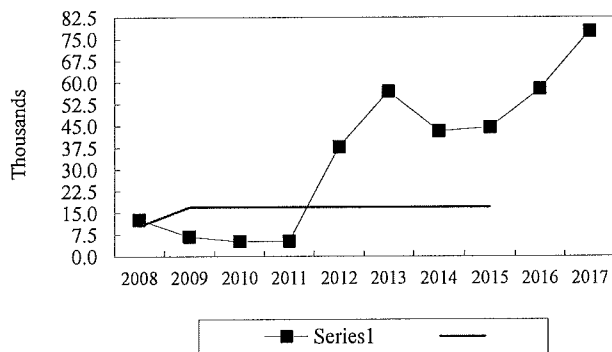


■ Passengers

Fiscal Year	Revenue Hours	Revenue Miles	Passengers
2008	137,452	1,983,822	2,234,210
2009	139,304	2,017,218	2,194,898
2010	102,047	1,500,165	1,740,297
2011	111,484	1,637,604	1,712,879
2012	124,702	1,855,438	1,749,168
2013	124,353	1,822,867	1,727,085
2014	125,706	1,816,916	1,652,151
2015	125,201	1,831,125	1,650,388
2015	125,604	1,780,948	1,648,811
2017	122,837	1,726,897	1,536,084

Source: National Transit Database Report (Formerly Section 15)

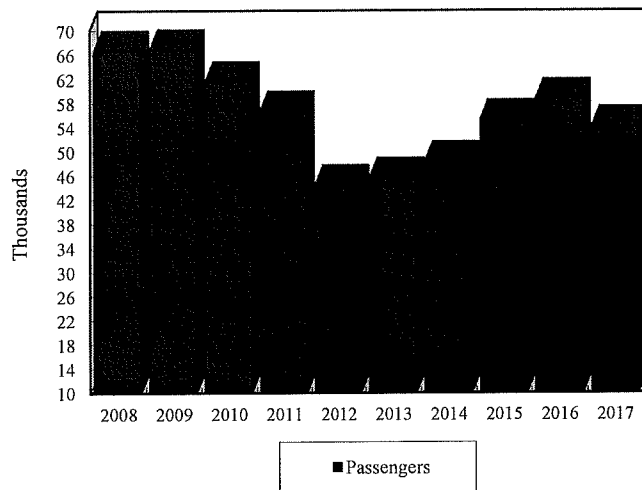
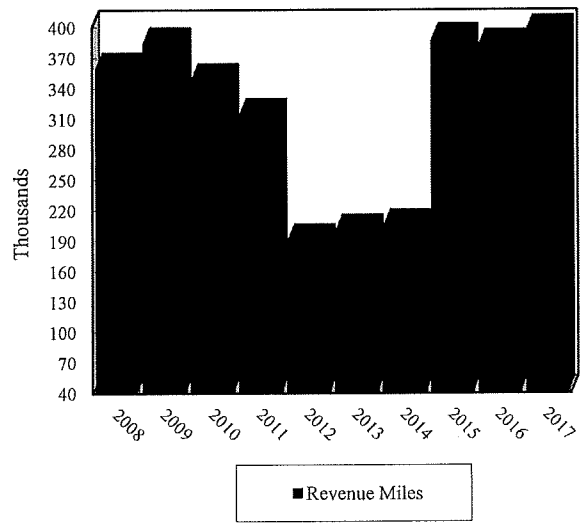
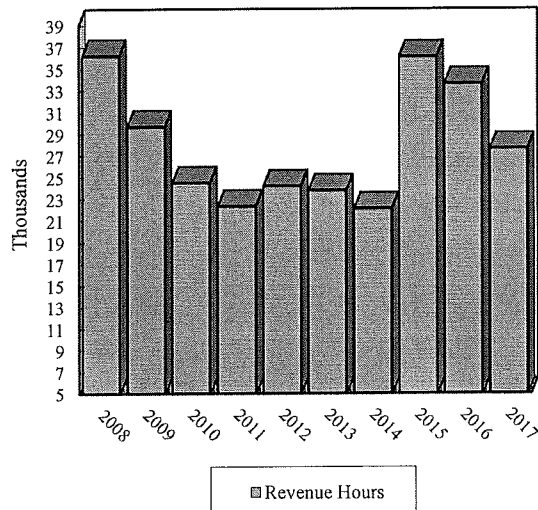
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
FIXED ROUTE SAFETY STATISTICS  
LAST TEN FISCAL YEARS



Fiscal Year	Miles Between Road Calls	Goal	Miles Between Accidents	Goal	Injuries/ Boardings	Goal
2008	12,750	17,000-20,000	70,850	85,000-100,000	3/2,234,210	N/A
2009	6,861	17,000-20,000	46,912	85,000-100,000	2/2,194,898	N/A
2010	5,233	17,000-20,000	120,982	85,000-100,000	3/1,740,297	N/A
2011	5,323	17,000-20,000	139,923	85,000-100,000	3/1,712,879	N/A
2012	37,866	17,000-20,000	109,143	85,000-100,000	8/1,749,168	N/A
2013	56,965	17,000-20,000	62,857	85,000-100,000	5/1,727,085	N/A
2014	43,260	17,000-25,000	113,557	100,000	6/1,652,151	N/A
2015	44,620	17,000-25,000	83,156	100,000	7/1,650,388	N/A
2016	57,764	17,000-25,000	63,740	100,000	9/1,648,811	N/A
2017	77,720	17,000-25,000	138,737	100,000	9/1,536,084	N/A

Source: Livermore Amador Valley Transit Authority Short Range Transit Plans Contractor Service Quality Standards Index and NTD Safety and Security Report

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
PARATRANSIT OPERATING STATISTICS  
LAST TEN FISCAL YEARS

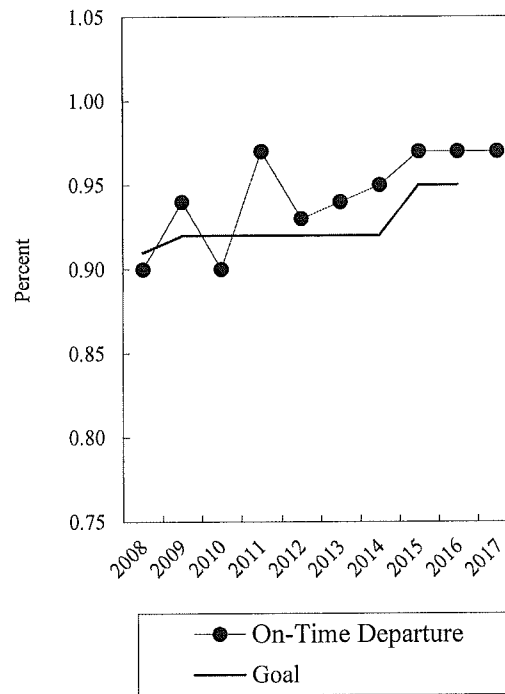
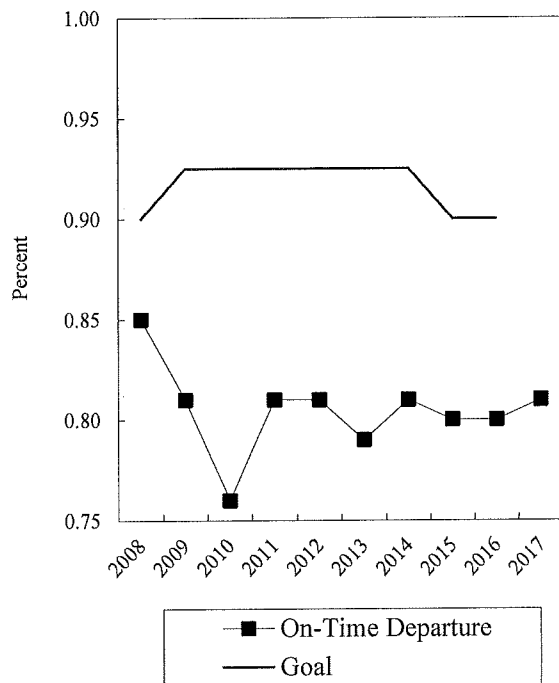


Fiscal Year	Revenue Hours	Revenue Miles	Passengers
2008	36,224	358,386	66,714
2009	29,689	383,051	66,870
2010	24,551	347,357	61,619
2011	22,350	312,903	56,795
2012	24,218	190,026	44,596
2013	23,807	199,011	45,704
2014	22,121	203,932	48,388
2015	36,120	386,586	55,341
2016	33,642	380,831	58,798
2017	27,631	394,847	54,121

Source: National Transit Database Report (Formerly Section 15)



LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
PERCENT OF ON-TIME DEPARTURES  
LAST TEN FISCAL YEARS

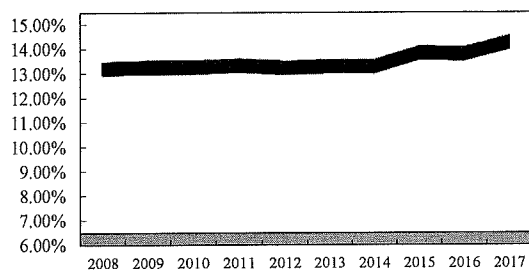


Fiscal Year	Fixed Route		Paratransit	
	On-Time Departure	Goal	On-Time Departure	Goal
2008	0.85	0.90-0.95	0.90	0.91-0.93
2009	0.81	0.90-0.95	0.94	0.91-0.93
2010	0.76	0.87-0.83	0.90	0.91-0.93
2011	0.81	0.87-0.83	0.97	0.91-0.93
2012	0.81	0.90	0.93	≤ 0.95
2013	0.79	0.90	0.94	≤ 0.95
2014	0.81	0.90	0.95	≤ 0.95
2015	0.80	0.90	0.97	≤ 0.95
2016	0.80	0.85	0.97	0.95
2017	0.81	0.85	0.97	0.95

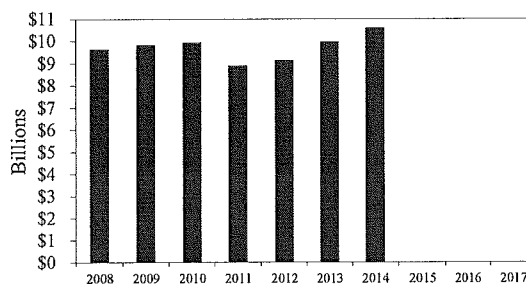
Source: Livermore Amador Valley Transit Authority Short Range Transit Plans or Contractor Service Quality Standards Index

Note: Charts include all available data

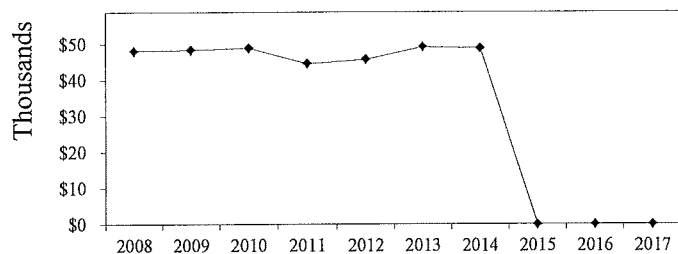
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**



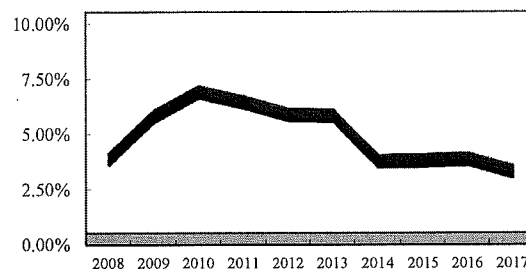
■ Authority Population



■ Total Personal Income



◆ Per Capita Personal Income



■ Unemployment Rate %

Fiscal Year	Authority Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate (%)	Alameda County Population	Authority Population % of County
2008	199,926	9,638,122,156	48,208	3.60%	1,543,000	12.96%
2009	202,428	9,816,295,711	48,493	5.53%	1,556,657	13.00%
2010	202,568	9,935,520,184	49,048	6.63%	1,557,749	13.00%
2011	199,073	8,896,995,748	44,692	6.17%	1,521,157	13.09%
2012	198,893	9,120,795,800	45,858	5.60%	1,532,137	12.98%
2013	202,002	9,968,724,525	49,350	5.57%	1,548,681	13.04%
2014	205,086	10,584,221,916	48,921	3.50%	1,573,254	13.04%
2015	216,684	info not avail	info not avail	3.53%	1,594,569	13.59%
2016	220,469	info not avail	info not avail	3.60%	1,627,865	13.54%
2017	230,968	info not avail	info not avail	3.03%	1,647,704	14.02%

Source: California State Department of Finance  
City CAFRS and websites  
Note: All available data has been included.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
PRINCIPAL EMPLOYERS  
Current Fiscal Year

<u>Employer</u>	<u>2016-17</u>		
	<u>Number of Employees</u>	<u>Rank</u>	<u>Percentage of Total Authority Population</u>
Lawrence Livermore National Lab	6,000	1	2.6%
Kaiser Permanente	3,741	2	1.6%
Workday Incorporated	2,250	3	1.0%
U.S. Government & Federal Correction Institute	2,100	4	0.9%
Safeway Incorporated	1,681	5	0.7%
Oracle	1,557	6	0.7%
Sandia National Laboratories	1,400	7	0.6%
Pleasanton Unified School District	1,444	8	0.6%
Stanford/Valleycare Medical Center	1,400	9	0.6%
Livermore Valley Joint Unified School District	1,300	10	0.6%
Subtotal	<u>22,873</u>		<u>9.9%</u>
Total Authority Population	<u>230,968</u>		

Source: City of Dublin, City of Livermore, City of Pleasanton CAFRs

NOTE: Data from nine years prior is not available.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**Full-Time Equivalent Authority Employees by Function**  
**Last Ten Fiscal Years**

	Adopted for Fiscal Year Ended June 30,				
	2008	2009	2010	2011	2012
<b>Function</b>					
Executive Director	1.00	1.00	1.00	1.00	1.00
Administrative Services	7.00	7.00	8.00	8.00	8.00
Planning	4.00	5.00	5.00	5.00	5.00
Marketing	2.00	2.00	2.00	2.00	2.00
Operations	0.00	0.00	0.00	0.00	0.00
Total	14.00	15.00	16.00	16.00	16.00

	Adopted for Fiscal Year Ended June 30,				
	2013	2014	2015	2016	2017
<b>Function</b>					
Executive Director	1.00	1.00	1.00	1.00	1.00
Administrative Services	8.00	8.00	8.00	8.00	6.00
Planning	4.00	4.00	4.00	4.00	5.00
Marketing	2.00	2.00	2.00	2.00	2.00
Operations	0.00	0.00	0.00	0.00	0.00
Total	15.00	15.00	15.00	15.00	14.00

Source: Livermore/Amador Valley Transit Authority

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**

	Fiscal Year				
	2008	2009	2010	2011	2012
<b>Function/Program</b>					
<b>Fixed Route</b>					
Total Vehicles	64**	65	59	74	74
Average Fleet Age	8.00	8.42	7.97	8.11	8.29
Vehicles Operated In Maximum Service	47	48	46	51	51
<b>Paratransit</b>					
Total Vehicles	24	21	18	18	18
Average Fleet Age	3.87	4.43	4.33	4.33	4.80
Vehicles Operated In Maximum Service	18	14	12	12	0
<b>Shared Stations Maintenance Facilities</b>	2	3	3	3	3

	Fiscal Year				
	2013	2014	2015	2016	2017
<b>Function/Program</b>					
<b>Fixed Route</b>					
Total Vehicles	74***	74	66	64	64
Average Fleet Age	9.40	10.40	10.27	11.20	8.09
Vehicles Operated In Maximum Service	51	51	49	49	47
<b>Paratransit</b>					
Total Vehicles	15	7	4	0	0
Average Fleet Age	5.00	7.00	9.00	0.00	0.00
Vehicles Operated In Maximum Service	0	0	0	0	0
<b>Shared Stations Maintenance Facilities</b>	3	3	3	3	3

\*Six vehicles on loan/leased to other agencies.

\*\* Four vehicles on loan/leased to other agencies

\*\*\* One vehicle on loan/leased to other agency

Source: Livermore Amador Valley Transit Authority

Note: n/a denotes information is not available.

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**

**For The Year Ended June 30, 2017**

**SECTION I—SUMMARY OF AUDITOR’S RESULTS**

**Financial Statements**

Type of auditor’s report issued:	<u>Unmodified</u>		
Internal control over financial reporting:			
• Material weakness(es) identified?	<u>        </u> Yes	<u>        </u> X	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>        </u> Yes	<u>        </u> X	None Reported
Noncompliance material to financial statements noted?	<u>        </u> Yes	<u>        </u> X	No

**Federal Awards**

Type of auditor’s report issued on compliance for major programs:	<u>Unmodified</u>		
Internal control over major programs:			
• Material weakness(es) identified?	<u>        </u> Yes	<u>        </u> X	No
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u>        </u> Yes	<u>        </u> X	None Reported
Any audit findings disclosed that are required to be reported in accordance with section 510(a) of OMB Circular A-133?	<u>        </u> Yes	<u>        </u> X	No

Identification of major programs:

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.500 & 20.507	Federal Transit Cluster - Capital Investment Grants & Formula Grants

Dollar threshold used to distinguish between type A and type B programs: \$750,000

Auditee qualified as low-risk auditee?          Yes          X          No

## **SECTION II – FINANCIAL STATEMENT FINDINGS**

Our audit did not disclose any significant deficiencies, or material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated DATE which is an integral part of our audits and should be read in conjunction with this report.

## **SECTION III – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS**

Our audit did not disclose any findings or questioned costs required to be reported in accordance with Uniform Guidance.

## **SECTION IV – STATUS OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS**

### **Financial Statement Prior Year Findings**

There were no prior year Financial Statement Findings reported.

### **Federal Award Prior Year Findings and Questioned Costs**

There were no prior year Federal Award Findings and Questioned Costs reported.

## LIVERMORE/AMADOR VALLEY TRANSIT AUTHORITY

## SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For The Year Ended June 30, 2017

Federal Awards Programs	CFDA #	Pass-through Identification #	Federal Expenditures
US Department of Transportation			
Federal Transit Cluster			
Capital & Operating			
Paratransit Operating Assistance	20.507	CA-2017-146-00	\$341,367
Preventative maintenance	20.507	CA-2017-146-00	424,167
(Passed through the Metropolitan Transportation Commission)			
Awards used for operating expenses:			
Lifeline Program	20.507	CA-2016-128-01	64,517
(Passed through CalTrans)			
Metropolitan Transportation Planning	20.505		26,277
(Passed through CalTrans)			
Transit Services Program			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CA-16-X0064	9,584
Subtotal for this program	20.507		<u>\$865,912</u>
Satellite Facility	20.500	CA-04-Y00-17	10,308
BRT	20.500	CA-0308-00	117,962
TPI (Dublin Blvd)	20.507	CA-2016-018-00	400,566
Bus Purchase	20.507	CA-2016-128-01	12,012,425
Bus Purchase	20.507	CA-2017-146-00	1,282,158
TPI Marketing	20.507	5296-2016-3	73,357
TPI (Dublin Blvd- MTC passthrough)	20.507		115,000
Fixed Route Capital Awards	20.500		<u>14,011,776</u>
Subtotal for this program	20.500		<u>-</u>
Total Expenditures			<u><u>\$14,877,688</u></u>

See accompanying notes to Schedule of Expenditures of Federal Awards



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## **LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY**

### **NOTES TO THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS For The Year Ended June 30, 2017**

#### **NOTE 1-REPORTING ENTITY**

The Schedule of Expenditure Federal Awards (the Schedule) includes expenditures of federal awards for the Livermore Amador Valley Transit Authority, California and its component units as disclosed in the notes to the Basic Financial Statements

#### **NOTE 2-BASIS OF ACCOUNTING**

Basis of accounting refers to *when* revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements, regardless of the measurement focus applied. All proprietary funds are accounted for using the accrual basis of accounting. Expenditures of Federal Awards reported on the Schedule are recognized when incurred.

#### **NOTE 3-DIRECT AND INDIRECT (PASS-THROUGH) FEDERAL AWARDS**

Federal awards may be granted directly to the Authority by a federal granting agency or may be granted to other government agencies which pass-through federal awards to the Authority. The Schedule includes both of these types Federal award programs when they occur.

#### **NOTE 4-INDIRECT COST ELECTION**

The Authority has elected not to use the 10% de minimis indirect cost rate allowed under the Uniform Guidance.

**INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER  
FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS  
BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN  
ACCORDANCE WITH *GOVERNMENT AUDITING STANDARDS***

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

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 Livermore Amador Valley Transit Authority, as of and for the year ended June 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated DATE. Our report included an emphasis of a matter paragraph disclosing the implementation of new accounting principles.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Authority's internal control.

A *deficiency in internal control* 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, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Authority's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated DATE which is an integral part of our audit and should be read in conjunction with this report.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pleasant Hill, California  
DATE

**INDEPENDENT AUDITOR'S REPORT ON COMPLIANCE FOR EACH MAJOR  
FEDERAL PROGRAM; REPORT ON INTERNAL CONTROL OVER COMPLIANCE;  
AND REPORT ON THE SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS  
REQUIRED BY THE UNIFORM GUIDANCE**

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

***Report on Compliance for Each Major Federal Program***

We have audited Livermore Amador Valley Transit Authority's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2017. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

***Management's Responsibility***

Management is responsible for compliance with the requirements of laws, regulations, contracts, and grants applicable to its federal programs.

***Auditor's Responsibility***

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs 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 the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance 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 a major federal program 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 on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

***Opinion on Each Major Federal Program***

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2017.

### ***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 Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, 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 Authority'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 a federal program 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 a federal program 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 a federal program 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 of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

***Report on Schedule of Expenditures of Federal Awards Required by the Uniform Guidance***

We have audited the financial statements of the Authority as of and for the year ended June 30, 2017, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated BFS Opinion Date which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Pleasant Hill, California

**DATE**

**INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE WITH THE TRANSPORTATION DEVELOPMENT ACT AND  
OTHER MATTERS BASED ON AN  
AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE  
WITH *GOVERNMENT AUDITING STANDARDS***

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

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 financial statements of the Livermore Amador Valley Transit Authority (Authority), as of and for the year ended June 30, 2017, and the related notes to the financial statements, and have issued our report thereon dated DATE. Our opinion included emphasis of matter paragraphs disclosing the effect of the implementation of new accounting principles.

***Internal Control Over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Authority's internal control.

A *deficiency in internal control* 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, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.



### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. Our procedures included the applicable audit procedures contained in §6667 of Title 21 of California Code of Regulations and tests of compliance with the applicable provisions of the Transportation Development Act and the allocation instructions and resolutions of the Metropolitan Transportation Commission. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated DATE which is an integral part of our audit and should be read in conjunction with this report.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Pleasant Hill, California

DATE

**INDEPENDENT AUDITOR'S REPORT ON  
INTERNAL CONTROL OVER FINANCIAL REPORTING  
AND ON COMPLIANCE WITH THE RULES AND REGULATIONS OF THE  
PUBLIC TRANSPORTATION MODERNIZATION  
IMPROVEMENT AND SERVICE ENHANCEMENT ACCOUNT (PTMISEA)**

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

We have audited the statement of revenues and expenditures of the Livermore Amador Valley Transit Authority Public Transportation Modernization, Improvement and Service Enhancement Account Projects, a program of the Livermore Amador Valley Transit Authority, California, (the Authority) in accordance with generally accepted auditing standards in the United States of America as of and for the year ended June 30, 2017, and have issued our report thereon dated DATE.

In connection with our audit, we have read and performed the applicable audit procedures contained in the *Public Transportation Modernization, Improvement and Service Enhancement Account Guideline* (Guideline) adopted by the California of Department of Transportation.

***Internal Control over Financial Reporting***

In planning and performing our audit of the financial statements, we considered Authority's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of Authority's internal control.

A *deficiency in internal control* 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, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control 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 material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### ***Compliance and Other Matters***

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated DATE which is an integral part of our audit and should be read in conjunction with this report.

### ***Purpose of this Report***

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

*Maze + Associates*

Pleasant Hill, California  
DATE

# **AGENDA**

## **ITEM 7**

## STAFF REPORT

SUBJECT: MOU with Central Contra Costa Transit Authority

FROM: Christy Wegener, Director of Planning and Operations

DATE: October 24, 2017

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### **Action Requested**

Receive staff report and forward to Board for approval.

### **Background**

At the September Finance and Administration Committee and October Board meetings, staff presented a draft MOU with the Central Contra Costa Transit Authority (County Connection) for the management of the LAVTA Shared Autonomous Vehicle (SAV) project in the City of Dublin. The draft MOU outlined roles and responsibilities for both LAVTA and County Connection. At the meetings, Board members expressed support for the arrangement but directed staff to clarify that County Connection's contribution to the project (project management) was in-kind, and was not tied to the funding that the Contra Costa Transportation Authority (CCTA) is receiving for their SAV/GoMentum project. Board members also requested that a subcommittee be formed among the LAVTA and County Connection Boards to oversee the project.

### **Discussion**

Staff confirmed with County Connection that the funding for the proposed project manager (Rashidi Barnes, Director of Innovation and Shared Mobility) was not tied to funding CCTA receives for their SAV project. Staff and County Connection discussed creating a subcommittee comprised of three Board members from the respective governing bodies to oversee and provide direction on the SAV project. The project manager, working under the supervision of LAVTA's Director of Planning and Operations, would periodically report project updates to that Committee. An updated draft MOU is included as Attachment 1.

### **Fiscal Impact**

None. The MOU envisions that County Connection will provide project management as in-kind financial contribution to the partnership.

### **Recommendation**

Receive staff report and forward to Board for approval.

Attachments:

1. Draft Memorandum of Understanding
2. Resolution 33-2017

MEMORANDUM of UNDERSTANDING  
BETWEEN

Central Contra Costa Transit Authority and the Livermore Amador Valley Transit Authority

This Memorandum of Understanding (MOU) by and between County Connection (CCCTA) and the Livermore Amador Valley Transportation Authority (LAVTA), both joint powers authorities, acknowledges the mutual goal of the development, evaluation and potential operation of Shared Automated Vehicle (SAV) Technology for the purposes of mass transit. This agreement is intended to facilitate a symbiotic development and evaluation program that will meet the public transportation needs of CCCTA and LAVTA's service population. Furthermore it underscores each party's willingness to work together with the underlying goal of increasing the areas public transportation options through innovation, reducing congestion along the I-580/I-680 corridors and increased interagency connectivity to support a seamless transportation network.

**RECITALS**

**WHEREAS**, CCCTA, a public transportation authority that provides fixed-route and paratransit bus service throughout the cities of Concord, Pleasant Hill, Martinez, Walnut Creek, Clayton, Lafayette, Orinda, Moraga, Danville, San Ramon, as well as unincorporated communities in Central Contra Costa County; and

**WHEREAS**, LAVTA, a public transportation authority that provides fixed-route and paratransit bus service throughout the cities of Dublin, Livermore, Pleasanton, and in unincorporated areas of Alameda County; and

**WHEREAS**, CCCTA and LAVTA have the expertise in providing safe, affordable and reliable public transportation choices within their respective service areas; and

**WHEREAS**, CCCTA and LAVTA are dedicated to the development of SAV technology for Mobility-On-Demand (MOD) to solve first mile/last mile (FM/LM) commuting challenges by connecting residents to public transportation options via SAV's; and

**WHEREAS**, LAVTA has secured a grant from the Bay Area Air Quality Management District (BAAQMD) to develop, evaluate and deploy SAV technology for FM/LM connections to major transit nodes, that will reduce greenhouse gas (GHG) emissions; and

**WHEREAS**, the CCCTA has a Director of Innovation and Shared Mobility and has agreed to work in-kind for LAVTA's SAV project to represent both LAVTA's and CCCTA's best interests; and

**THEREFORE**, furtherance of this MOU and with consideration of mutual covenants, CCCTA and LAVTA, all parties agree to the following:

**AGREEMENT**

- i. CCCTA and LAVTA agree to partner on the development and evaluation of a SAV public transportation option for future use within their respective service areas. This includes but is not limited to, the evaluation of innovative technologies needed to meet the goals of working within the connected vehicle environment.
- ii. The Director of Innovation and Shared Mobility, employee of CCCTA, will provide overall project management, and will not be considered an employee of LAVTA.
- iii. The project manager will coordinate all work with the LAVTA Director of Planning and Operations.
- iv. The decision-making process for the development and evaluation of the project phases will involve a steering committee comprised of both the CCCTA and LAVTA Boards.
- v. Any financial reporting and invoicing, required by BAAQMD, will be administered by LAVTA.
- vi. CCCTA is committed to identifying additional funding if needed to continue the development and evaluation of SAVs, if needed.
- vii. CCCTA and LAVTA agree that the SAV is to first be deployed in Dublin as previously planned by LAVTA.
- viii. Future deployment of SAV's will focus the FM/LM commuting challenges of the I-580/I-680 Transportation corridors.
- ix. CCCTA and LAVTA agree to communicate and meet continuously throughout the program to keep the project on track and to prepare for implementation of adopted recommendations in a timely manner.
- x. All data will be shared between both entities to ensure transparency and inclusion for better understanding to programs failures and success.
- xi. CCCTA and LAVTA agree to announce publicly this partnership jointly.
- xii. At the conclusion of the program evaluation and the adoption of recommendations by both entities, staff will work collaboratively to implement recommendations. At that time, the parties may consider entering into a new MOU to further this collaborative process.

This understanding will be in effect November 6, 2017 through December 31, 2020. If changes to the above procedures are required of either party, written notice will be provided.



Rick Ramacier, General Manager  
County Connection

Attachment 1  
Michael Tree, Executive Director  
Livermore Amador Valley Transportation  
Authority

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Date

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Date

**RESOLUTION NO. 33-2017**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
APPROVING A MEMORANDUM OF UNDERSTANDING WITH THE  
CENTRAL CONTRA COSTA TRANSIT AUTHORITY (CCCTA) FOR THE  
DEVELOPMENT, EVALUATION AND POTENTIAL OPERATION OF SHARED  
AUTONOMOUS VEHICLE (SAV) TECHNOLOGY FOR THE PURPOSES OF  
MASS TRANSIT**

**WHEREAS**, LAVTA, a public transportation authority that provides fixed-route and paratransit bus service throughout the cities of Dublin, Livermore, Pleasanton, and in unincorporated areas of Alameda County; and

**WHEREAS**, CCCTA, a public transportation authority that provides fixed-route and paratransit bus service throughout the cities of Concord, Pleasant Hill, Martinez, Walnut Creek, Clayton, Lafayette, Orinda, Moraga, Danville, San Ramon, as well as unincorporated communities in Central Contra Costa County; and

**WHEREAS**, CCCTA and LAVTA have the expertise in providing safe, affordable and reliable public transportation choices within their respective service areas; and

**WHEREAS**, CCCTA and LAVTA are dedicated to the development of SAV technology for Mobility-On-Demand (MOD) to solve first mile/last mile (FM/LM) commuting challenges by connecting residents to public transportation options via SAV's; and

**WHEREAS**, LAVTA has secured a grant from the Bay Area Air Quality Management District (BAAQMD) to develop, evaluate and deploy SAV technology for FM/LM connections to major transit nodes, that will reduce greenhouse gas (GHG) emissions; and

**WHEREAS**, the CCCTA has a Director of Innovation and Shared Mobility and has agreed to work in-kind as the project manager for LAVTA's SAV project to represent both LAVTA's and CCCTA's best interests; and

**WHEREAS**, LAVTA and CCCTA staff have cooperatively finalized the MOU for the project.

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Livermore/Amador Valley Transit Authority that the Executive Director may enter into a MOU with CCCTA for this project.

**PASSED AND ADOPTED** this 6<sup>th</sup> day of November 2017

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Karla Brown, Chair

**ATTEST:**

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Michael Tree, Executive Director

**APPROVED AS TO FORM:**

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Michael Conneran, Legal Counsel

## **AGENDA**

### **ITEM 8**

## STAFF REPORT

SUBJECT: Contract Award for Bus Shelter Demolition and Movement Project #2017-17

FROM: Jennifer Yeamans, Senior Grants, Project Management & Contract Specialist

DATE: October 24, 2017

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### Action Requested

Staff requests that the Finance and Administration Committee recommend that the LAVTA Board of Directors approve the award of an Agreement between LAVTA and FBD Vanguard Construction, Inc., to demolish four damaged shelters on North Canyons Parkway in Livermore and relocate four Rapid bus shelters and amenities to those locations, and that the Board authorize the LAVTA Executive Director to finalize all details and execute said Agreement between LAVTA and FBD Vanguard Construction, Inc.

### Background

The implementation of LAVTA's Comprehensive Operational Analysis (COA) in August 2016 realigned the original Rapid route into two new Rapid service alignments, the 10R and the 30R. As a result, some bus stops previously served by the Rapid were either deactivated or now served only by Wheels service, while other locations that had previously had Wheels service now have new Rapid service. In November 2016, the Federal Transit Administration (FTA) notified LAVTA staff that the grant to construct the original Rapid facilities was in Inactive status and would be closed out at the end of the current Federal Fiscal Year and the funds deobligated back to FTA unless LAVTA began making significant drawdowns prior to September 30, 2017, of the remaining \$514,619 in FTA grant funds available for expenditure at that time.

According to FTA staff, eligible drawdowns for the remaining grant funds had to be applicable to the Rapid service improvements funded by the original grant. After consultation with FTA, LAVTA staff proposed to draw down the remaining grant balance by relocating four Rapid shelters no longer served by Rapid service to four locations identified on North Canyons Parkway in Livermore that had new Rapid service but did not have Rapid shelters or amenities, and FTA agreed to the proposed scope of work. In April 2017, LAVTA staff engaged the Authority's On-Call Engineering Services consultant to develop plans and specifications for the Bus Shelter Demolition and Movement Project and develop an engineer's estimate, thereby beginning to incur eligible expenses on and draw down the grant, restoring it to Active status.

This project encompasses removing Rapid shelters and amenities at the following locations:

- Stoneridge Drive & Foothill Rd. in Pleasanton (stop deactivated)
- Springdale Ave. & Stoneridge Drive in Pleasanton (stop no longer served by Rapid)
- West Jack London Blvd. at Livermore Outlets WB (stop no longer served by Rapid)

- West Jack London Blvd. at Livermore Outlets EB (stop no longer served by Rapid)

In addition, the project will remove and dispose of old, damaged plexiglass shelters and install the four relocated Rapid-style shelters and amenities at the following locations, all of which gained new Rapid service via the 30R following implementation of the COA:

- North Canyons Parkway & Constitution Drive WB
- North Canyons Parkway & Constitution Drive EB
- North Canyons Parkway & Independence Drive WB
- North Canyons Parkway & Independence Drive EB

The map in Attachment 1 shows the locations of the work to be performed as described above. LAVTA staff intends to coordinate replacement of non-Rapid shelters/amenities at the three still-active Wheels stops under a separate contract to be procured later this fall. Staff's intent is to coordinate that procurement closely with this project with the goal of providing for the best possible customer experience throughout all phases of the work at all affected locations.

LAVTA's Procurement Policy mandates the Authority follow a competitive procurement process for award of major contracts. On July 25, 2017, LAVTA released an Invitation for Bids (IFB) for the LAVTA Bus Shelter Demolition and Movement Project #2017-16, for qualified contractors to bid on the project plans and specifications developed by LAVTA's project engineer. An optional pre-bid conference was held at the Authority's Administrative Offices on August 7, 2017, at 10:00 a.m. Written Questions or Requests were due on August 11, 2017 at 4:00 p.m., and one Addendum was issued with answers to questions received on August 15, 2017. The responses to the IFB were due on August 18, 2017, at 2:00 p.m., and three bids were received. On September 11, 2017, the LAVTA Board of Directors rejected all bids received for IFB #2017-16 for being in excess of the budget available to implement the project and directed staff to re-scope the project and release a new solicitation for bids on a scaled-back project.

On September 12, 2017, LAVTA released an Invitation for Bids (IFB) for the LAVTA Bus Shelter Demolition and Movement Project #2017-17, for qualified contractors to bid on revised project plans and specifications developed by LAVTA's project engineer. An optional pre-bid conference was held at the Authority's Administrative Offices on September 25, 2017, at 10:00 a.m. Written Questions or Requests were due on September 29, 2017, at 4:00 p.m., and one Addendum was issued on October 3, 2017, with answers to questions received. The responses to the IFB were due on October 6, 2017, at 2:00 p.m.

## Discussion

Four proposals were received in accordance with the requirements established in the IFB. The responding firms were:

Company Name	Location	Grand Total Amount
Sposeto Engineering, Inc.	Livermore, CA	\$567,570.00
John Clay Engineering	Hayward, CA	\$441,200.00
FBD Vanguard Construction, Inc.	Livermore, CA	\$416,174.00
CWS Construction Group Inc.	Novato, CA	\$613,000.00

FBD Vanguard Construction, Inc. submitted the lowest bid and was found to be responsive and responsible by legal counsel and staff. This project is due to be completed within 60 working days from the Notice to Proceed (NTP).

### **Fiscal Impact**

A cost analysis was conducted by staff and staff has determined that the bid is both reasonable and fair. The engineer's estimate for the project was \$436,792. Funding for this project is identified in LAVTA's FY2018 budget and consists of Federal Transit Administration discretionary grant funds and Transportation Development Act funds as local match.

The project budget is \$457,791.40 and consists of the contract award of \$416,174.00 and a 10% project contingency of \$41,617.40.

### **Next Steps**

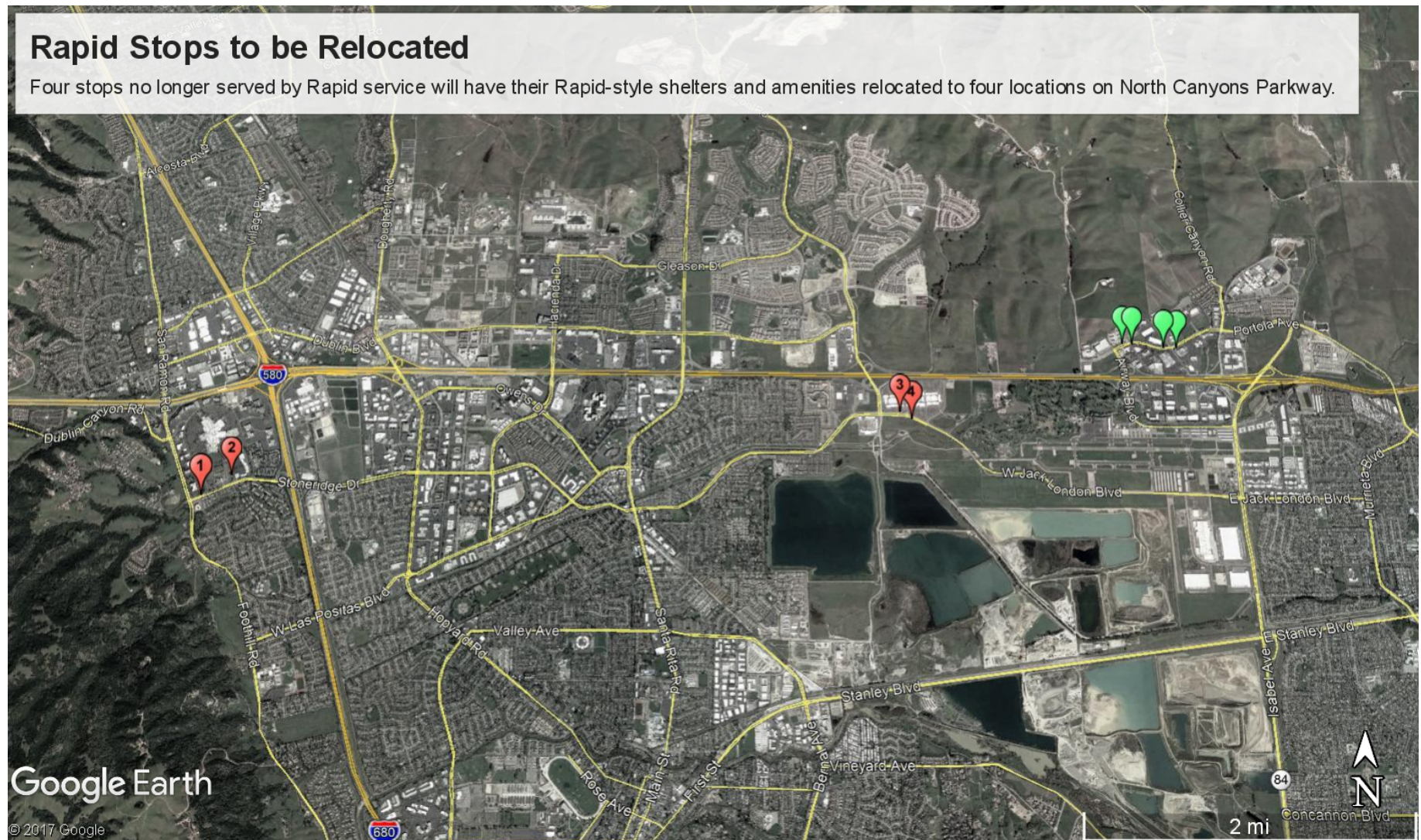
Upon execution of the agreement with FBD Vanguard Construction, Inc., LAVTA will issue the NTP. Once the project is complete, LAVTA staff anticipates being able to draw down the remaining balance and close out the FTA Bus Rapid Transit grant.

### **Recommendation**

Staff recommends that the Finance and Administration Committee recommend the Board: (1) award a contract to FBD Vanguard Construction, Inc., the lowest responsive and responsible bidder for the LAVTA Bus Shelter Demolition and Movement Project #2017-17, for a total contract award of \$416,174.00; (2) authorize the Executive Director to sign the contract and issue an NTP to FBD Vanguard Construction, Inc.; and (3) approve a 10% project contingency of \$41,617.40 to be used at the discretion of the Executive Director.

### **Attachments:**

1. Map of Project Locations
2. Resolution 34-2017





**RESOLUTION NO. 34-2017**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
AWARDING THE CONTRACT FOR THE BUS SHELTER DEMOLITION AND  
MOVEMENT PROJECT TO FBD VANGUARD CONSTRUCTION, INC.**

WHEREAS, the Livermore Amador Valley Transit Authority (LAVTA) requires the services of a third-party contractor to perform the demolition and movement of four bus shelters as described in LAVTA Invitation for Bids (IFB) #2017-17; and

WHEREAS, staff released IFB #2017-17 to solicit bids for the project; and

WHEREAS, four bids were received, and FBD Vanguard Construction, Inc., was determined to be the lowest responsive and responsible bidder based on their submitted bid in the amount of \$416,174.00; and

WHEREAS, staff recommends that the Board of Directors award the contract for the demolition and movement of four bus shelters to FBD Vanguard Construction, Inc., in the not to exceed amount of \$416,174.00;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby awards the contract for demolition and movement of four bus shelters to FBD Vanguard Construction, Inc., for a not-to-exceed amount of \$416,174.00; and

BE IT FURTHER RESOLVED that the Executive Director is authorized to execute a contract with FBD Vanguard Construction, Inc., in a form approved by LAVTA's Legal Counsel; and

BE IT FURTHER RESOLVED that the Board of Directors authorizes the Executive Director to expend a 10% contingency amount not to exceed \$41,617.40.

PASSED AND ADOPTED this 6<sup>th</sup> day of November 2017.

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Karla Brown, Chair

ATTEST:

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Michael Tree, Executive Director

APPROVED AS TO FORM:

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Michael Conneran, Legal Counsel

## **AGENDA**

### **ITEM 9**

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

STAFF REPORT

SUBJECT: Pleasanton Bus Rapid Transit Corridor Enhancement Project  
On-Call Task Order for Project Design and Engineering

FROM: Jennifer Yeamans, Senior Grants, Project Management & Contract Specialist

DATE: October 24, 2017

**Action Requested**

Recommend the Board of Directors authorize LAVTA's Executive Director to execute a task order with Kimley-Horn & Associates, Inc., to perform design and engineering services for the LAVTA Pleasanton Bus Rapid Transit (BRT) Corridor Enhancement project pursuant to the terms of LAVTA's existing on-call Engineering Services Contract (Agreement #842, RFP #2016-14) for \$175,000, with a 10% contingency to be used at the Executive Director's discretion.

**Background**

The Pleasanton BRT Corridor Enhancement Project focuses on improving transit facilities along the Santa Rita, West Las Positas, and Owens Blvd. corridors in Pleasanton on the Route 10R. These upgrades will add vital amenities to improve the transit experience in Pleasanton, including premium Rapid-style bus shelters, enhanced lighting, real time signs, benches, trash cans, and bicycle racks. The new shelters will complement the premium Rapid bus service now operating along the corridor. A map showing locations for Rapid improvements along the 10R corridor in Pleasanton is included as Attachment 1.

Funding for this project (\$1.626 million) is being provided by \$1.414 million in Measure B funds LAVTA was awarded under the Alameda County Transportation Commission's (ACTC's) 2018 Comprehensive Investment Program (CIP) approved April 27, 2017 (see CIP Excerpt, Attachment 2), and \$212,000 in local Transportation Development Act funds. In October 2017, LAVTA and ACTC executed a funding agreement for Measure B funds stipulating the project funding amounts and delivery milestones as follows:

Phase/Milestone	Begin (Mo/Yr)	End (Mo/Yr)	ACTC CIP	TDA	Total
Final Design (PS&E)	10/2017	12/2017	\$ 152,000	\$ 23,000	\$ 175,000
Construction (Incl. Equipment)	03/2018	01/2019	\$1,262,000	\$189,000	\$1,451,000
Total Funding			\$1,414,000	\$212,000	\$1,626,000

The next step is to begin the design of the bus stop improvements, and develop plans and specifications for the procurement of equipment and construction services to implement the project beginning in early 2018.

### **Discussion**

Kimley-Horn is one of LAVTA's on-call engineering services firms. Kimley-Horn's proposal in response to the solicitation for on-call engineering firms was ranked highest by the evaluation committee in the areas of both civil and traffic engineering. At the time of the contract award, LAVTA established a policy that: (a) on-call firms would receive work associated with the discipline they scored highest in the proposal evaluations; and (b) if the highest-scoring firm cannot complete the assigned work order or their work plan is deemed inadequate, LAVTA will use the second highest scoring firm. Kimley-Horn has extensive experience working with Tri-Valley traffic engineers and has satisfactorily provided similar design and engineering services for other LAVTA bus stop projects such as similar Rapid-style improvements along North Canyons Parkway in Livermore.

### **Budget**

The cost for project design and engineering was estimated at 11% of the project budget, or \$175,000. Based on the proposed scope of work, Kimley Horn will provide the work for a firm fixed price fee of \$175,000. With a standard 10% contingency in place, the total budget for this portion of the project to be provided for under this task order is \$192,500.

Funding for this project, including the funds to be expended by the Task Order, are identified in LAVTA's approved FY 2018 Budget as part of the Capital Improvement Program.

### **Next Steps**

Upon executing the task order with Kimley Horn, LAVTA will issue a Notice to Proceed.

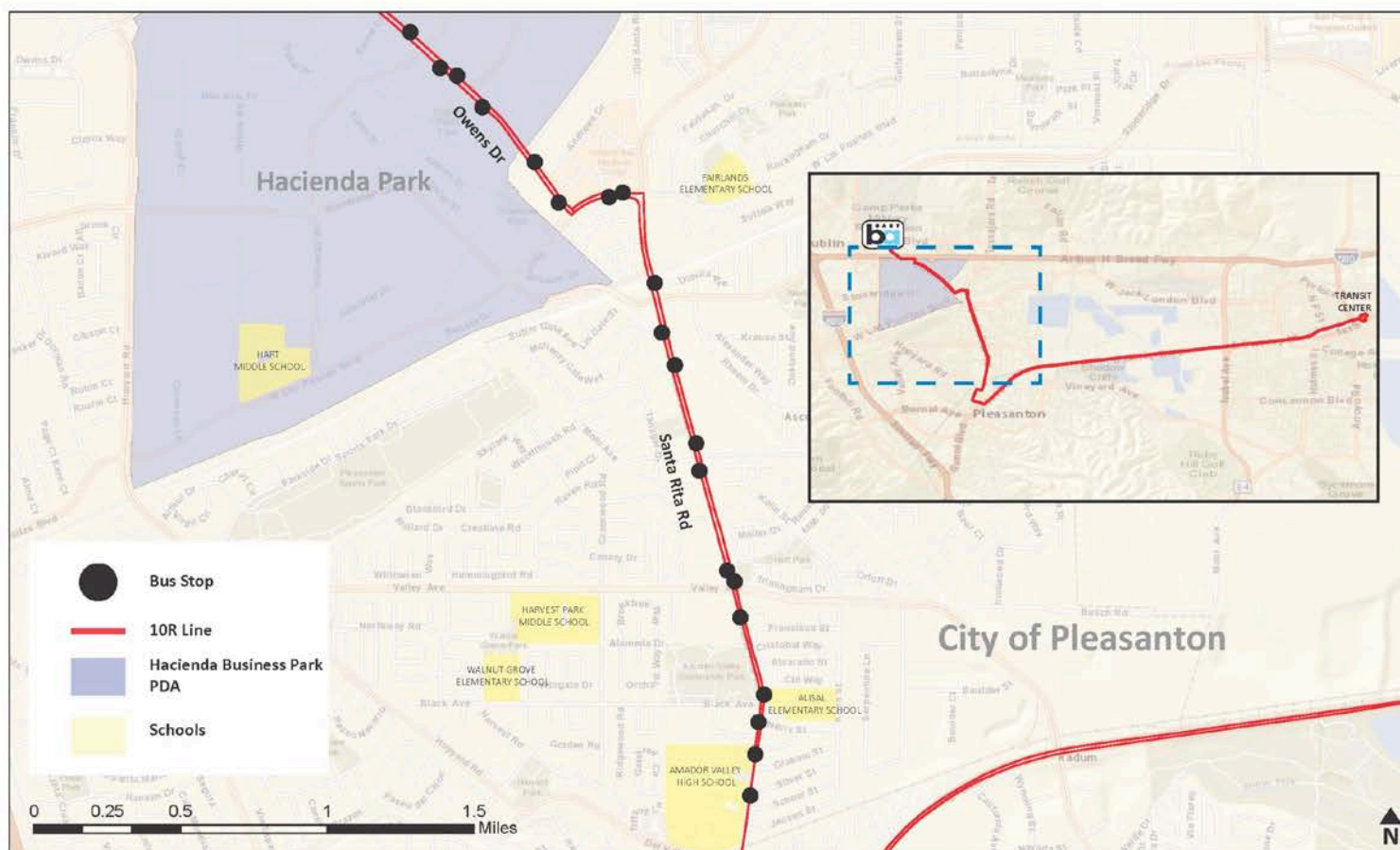
### **Recommendation**

Recommend the Board of Directors approve Resolution 35-2017 to execute a task order contract with LAVTA's on-call contractor Kimley Horn and Associates, Inc., for a not-to-exceed amount of \$175,000 with a contingency amount of \$17,500 (10%) to be utilized at the discretion of the Executive Director.

Attachment:

1. Pleasanton BRT Corridor Enhancement Project Location
2. ACTC 2018 Comprehensive Investment Program Excerpt
3. Resolution 35-2017

# Pleasanton BRT Corridor



10R Route



Appendix A - 2018 CIP Five-year Programming and Allocation Summary

Alameda CTC Comprehensive Investment Plan								Programming and Allocations (\$ x 1,000)								
2018 Programming and Allocation Summary																
2018 CIP Five Year Programming and Two-Year Allocation Plan																
CIP ID	Sponsor	Project Title	PA	Funding Type	Fund Source	Fund Subset	Mode	Phase	Programmed Amount	Prior To FY2017-18 (April 2017)	FY2017-18	FY2018-19	FY2019-20	FY2020-21	FY2021-22	Total Allocated (Thru 18-19)
00272	Fremont	Tri-City Mobility Management and Travel Training Program (FY 17/18 and FY 18/19)	3-South	Local	2000 MB	Disc-PT	Paratransit	O&M	298		149	149				298
00238	Fremont	Walnut Avenue Protected Bikeway in City Center/Downtown PDA	3-South	Local	2014 MBB	TEP-45	Bike/Ped	CON-CAP	5,000			5,000				5,000
00240	Hayward	First Mile/Last Mile BART Shuttle Operations	2-Central	Local	2014 MBB	TEP-45	Transit	O&M	550		110	110	110	110	110	220
00241	Hayward	Main Street Complete Street Project	2-Central	Federal	STP/CMAQ	STP/CMAQ	LSR	Final Design (PS&E)	175		175					175
			2-Central	Federal	STP/CMAQ	STP/CMAQ	LSR	CON-CAP	1,500			1,500				1,500
00242	Hayward	SR-92 Clawiter-Whitesell Interchange	2-Central	Local	2014 MBB	TEP-26	HWY	Planning / Scoping	440		440					440
00126	Hayward	Mission Blvd. Phases 2 & 3 (Complete Streets)	2-Central	Local	2014 MBB	TEP-26	LSR	CON-CAP	21,500	9,500	12,000					21,500
00243	Hayward	Winton Avenue - Complete Street Project	2-Central	Federal	STP/CMAQ	LSR	LSR	Final Design (PS&E)	88		88					88
			2-Central	Federal	STP/CMAQ	LSR	LSR	CON-CAP	1,662			1,662				1,662
00183	LAVTA	LAVTA Rte 30R Operations (FY 17/18 - 18/19)	4-East	Local	TFCA	Prog Mgr	Transit	O&M	318	318						318
00244	LAVTA	Pleasanton BRT Corridor Enhancement Project (Route 10R)	4-East	Local	2000 MB	Disc-Transit	Transit	Final Design (PS&E)	152		152					152
			4-East	Local	2000 MB	Disc-Transit	Transit	CON-CAP	1,262		1,262					1,262
00245	LAVTA	Wheels Forward/2020 Plan	4-East	Local	2000 MB	Disc-Transit	Transit	Planning / Scoping	220				220			
00276	LAVTA	Para-Taxi Program (FY 17/18 and FY 18/19)	4-East	Local	2014 MBB	TEP-12	Paratransit	O&M	40		18	22				40
00275	LIFE ElderCare	VIP Rides Program (FY 17/18 and FY 18/19)	Multiple	Local	2014 MBB	TEP-12	Paratransit	O&M	275		103	172				275
00189	Livermore	Iron Horse Trail Gap Closure (Isabel Avenue to Murrietta)	4-East	Local	2014 MBB	TEP-42	Bike/Ped	Planning / Scoping	30		30					30
			4-East	Local	2014 MBB	TEP-42	Bike/Ped	PE/Env	20		20					20
			4-East	Local	2014 MBB	TEP-42	Bike/Ped	Final Design (PS&E)	160		160					160
			4-East	Local	2014 MBB	TEP-42	Bike/Ped	CON-CAP	1,407			1,407				1,407
			4-East	Local	TFCA	Prog Mgr.	Bike/Ped	CON-CAP	193			193				193
00246	Livermore	Livermore Annual Pavement Maintenance - MTS Routes	4-East	Federal	STP/CMAQ	LSR	LSR	CON-CAP	1,382				1,382			
00247	Livermore	Vasco Road/I-580 Interchange Improvements	4-East	Local	2014 MBB	TEP-34	HWY	PE/Env	1,380		1,380					1,380

**RESOLUTION NO. 35-2017**

**A RESOLUTION OF THE BOARD OF DIRECTORS  
OF THE LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY  
AWARDING A TASK ORDER CONTRACT FOR THE PLEASANTON BUS  
RAPID TRANSIT CORRIDOR ENHANCEMENT PROJECT**

**WHEREAS**, LAVTA requires the services of a civil engineering firm to develop plans and specifications for the Pleasanton Bus Rapid Transit (BRT) Corridor Enhancement project, including providing design and project management services; and

**WHEREAS**, Kimley-Horn was awarded an On-Call Engineering Services contract by LAVTA (RFP #2016-14) covering the term of the work to be performed; and

**WHEREAS**, Kimley-Horn was the highest-ranking on-call engineering firm in the disciplines of both civil and traffic engineering; and

**WHEREAS**, Kimley Horn and LAVTA staff have negotiated a detailed scope of work for the Pleasanton BRT Corridor Enhancement project at a firm fixed fee of \$175,000;

**NOW, THEREFORE, BE IT RESOLVED** by the Board of Directors of the Livermore Amador Valley Transit Authority that the Executive Director may enter into a task order contract with Kimley-Horn for \$175,000 for this project; and

**BE IT FURTHER RESOLVED** that the Board of Directors authorizes the Executive Director to expend a 10% contingency amount not to exceed \$17,500, for a total authorized amount not to exceed \$192,500; and

**BE IT FURTHER RESOLVED** that the Executive Director is authorized to execute a task order with Kimley-Horn in a form approved by LAVTA's Legal Counsel.

**PASSED AND ADOPTED** this 6th day of November 2017

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Karla Brown, Chair

**ATTEST:**

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Michael Tree, Executive Director

**APPROVED AS TO FORM:**

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Michael Conneran, Legal Counsel



## **AGENDA**

### **ITEM 10**

## STAFF REPORT

SUBJECT: Legislative Update

FROM: Jennifer Yeamans, Senior Grants, Project Management & Contract Specialist

DATE: October 24, 2017

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### Action Requested

Receive an informational update on 2017 State and Federal legislative activities of interest to LAVTA.

### Background

On February 6, 2017, the Board of Directors approved LAVTA's 2017 Legislative Program to guide staff and the Board for legislative issues to support, watch and monitor, stay neutral, or oppose. **Attachment 1** provides a detailed summary of the status of key legislation LAVTA has followed throughout this year's legislative sessions in Washington and Sacramento as well as positions taken by LAVTA on bills of interest.

### Discussion

Several state bills sponsored or supported by LAVTA have been signed by the Governor; most are set to be enacted beginning January 1, 2018. Highlights include:

- AB 758 (Eggman) which will establish the Tri-Valley–San Joaquin Valley Regional Rail Authority.
- AB 1113 (Bloom) which will provide a permanent and restorative fix to the allocation of State Transit Assistance funds to LAVTA and other transit agencies by the State Controller's Office.
- AB 1444 (Baker) which will authorize LAVTA to conduct a shared autonomous vehicle demonstration project in the city of Dublin.
- SB 1 (Beall and Frazier) which will raise new state revenues for roads, highways, and transit beginning November 1, 2017.
- SB 595 (Beall) which will authorize the Metropolitan Transportation Commission to place a measure on the ballot asking voters to approve a toll increase on the Bay Area's state-owned bridges to fund congestion relief projects in bridge corridors.

### Recommendation

None — information only.

Attachments:

1. 2017 Legislative History

**Legislative History  
2017–18 Session  
October 17, 2017**

<b>STATE</b>					
<b>Bill</b>	<b>Current Text</b>	<b>Status</b>	<b>Description</b>	<b>Related LAVTA Legislative Agenda Goal or Principle</b>	<b>LAVTA Position</b>
<a href="#"><u>AB 1</u></a> (Frazier)	Introduced 12/5/2016	Assembly Transportation	<b>Transportation funding.</b> Would create the Road Maintenance and Rehabilitation Program to address deferred maintenance on the state highway system and the local street and road system. The bill would require the California Transportation Commission to adopt performance criteria, consistent with a specified asset management plan, to ensure efficient use of certain funds available for the program. The bill would provide for the deposit of various funds for the program in the Road Maintenance and Rehabilitation Account, which the bill would create in the State Transportation Fund.	Enhance Future Transportation Funding Investments	
<a href="#"><u>AB 17</u></a> (Holden)	Amended 9/1/2017	Vetoed 10/15/17	<b>Transit Pass Program: free or reduced-fare transit passes.</b> Would, upon the appropriation of moneys from the Public Transportation Account by the Legislature, create the Transit Pass Pilot Program to be administered by the department to provide free or reduced-fare transit passes, directly or through a 3rd party, including a transit agency, to specified pupils and students by supporting new, or expanding existing, transit pass programs. The bill would require the department to develop performance measures and reporting requirements to evaluate the effectiveness of the program, and would require the department to submit a report to specified committees of the Legislature on or before January 1, 2020, on the outcomes of the program and the status of transit pass programs statewide. The bill would provide that its requirements become effective only upon an appropriation that would trigger the creation of the program. The pilot program would be repealed on January 1, 2022.	Enhance Future Transportation Funding Investments	

<a href="#"><u>AB 96</u></a> (Ting)	Amended 5/31/2017	Assembly Budget	<b>Budget Act of 2017.</b> This bill would make appropriations for the support of state government for the 2017–18 fiscal year.	Protect Existing Transportation Funding Sources	
<a href="#"><u>AB 151</u></a> (Burke)	Amended 5/2/2017	Assembly Inactive	<b>California Global Warming Solutions Act of 2006: market-based compliance mechanisms: scoping plan: report.</b> Would require the State Air Resources Board to report to the appropriate policy and fiscal committees of the Legislature to receive input, guidance, and assistance before adopting guidelines and regulations implementing the scoping plan and a regulation ensuring statewide greenhouse gas emissions are reduced to at least 40% below the 1990 level by 2030. This bill contains other related provisions and other existing laws.	Protect Existing Transportation Funding Sources	
<a href="#"><u>AB 399</u></a> (Grayson)	Amended 3/23/2017	Assembly 2 Year	<b>Autonomous vehicles: Contra Costa Transportation Authority: pilot project.</b> Current law, until 180 days after the operative date of regulations promulgated by the Department of Motor Vehicles to allow testing of autonomous vehicles without a driver, authorizes the Contra Costa Transportation Authority to conduct a pilot project for the testing of autonomous vehicles that do not have a driver seated in the driver's seat and are not equipped with a steering wheel, a brake pedal, or an accelerator if the testing is conducted only at specified locations and the autonomous vehicle operates at speeds of less than 35 miles per hour. This bill would extend the authorization for the pilot project to 12 months after the operative date of regulations promulgated by the department	Leverage Support from and with Partners to Promote Mobility, Improve Service Productivity, and Enhance Regional Leadership	
<a href="#"><u>AB 623</u></a> (Rodriguez)	Amended 7/5/2017	Senate Appropriations	<b>Autonomous vehicle testing: accident reporting.</b> Would require the operator of an autonomous vehicle who is involved in an accident that results in damage to the property of any one person in excess of \$1,000, or in bodily injury, or in the death of a person, to make that report. The bill would require a traffic collision report prepared by a member of the Department of the California Highway Patrol or any other peace officer to specify if an autonomous vehicle was involved in the traffic collision in any manner.	Leverage Support from and with Partners to Promote Mobility, Improve Service Productivity, and Enhance Regional Leadership	
<a href="#"><u>AB 673</u></a> (Chu)	Amended 5/15/2017	Chaptered 7/24/17	<b>Public transit operators: vehicle safety requirements.</b> Would require a public transit operator, before placing a new bus into revenue operations, to take into consideration recommendations of, and best practices standards developed by, the exclusive representative of the recognized organization representing bus operators of the transit operator for the purpose of protecting bus operators from the risk of assault from persons and by removing blind spots. By creating new duties for public transit operators, this bill would impose a state-mandated local program.	Enhance Operating Conditions to Support Safety and Performance Goals	

<a href="#"><u>AB 758</u></a> (Eggman)	Amended 9/8/2017	Chaptered 10/13/17	<b>Transportation: Tri-Valley–San Joaquin Valley Regional Rail Authority.</b> Would establish the Tri-Valley-San Joaquin Valley Regional Rail Authority for purposes of planning, developing, and delivering cost effective and responsive transit connectivity between the Bay Area Rapid Transit District’s rapid transit system and the Altamont Corridor Express commuter rail service in the Tri-Valley, that meets the goals and objectives of the community, as specified. The bill would require the authority’s governing board to be composed of 15 representatives and would require the authority by July 1, 2019, to provide a project feasibility report to the public on the plans for the development and implementation of transit connectivity and to submit that report upon completion to specified entities.	Leverage Support from and with Partners to Promote Mobility, Improve Service Productivity, and Enhance Regional Leadership	Support
<a href="#"><u>AB 1113</u></a> (Bloom)	Amended 6/20/2017	Chaptered 7/21/17	<b>State Transit Assistance program.</b> Would revise and recast the provisions governing the State Transit Assistance program. The bill would provide that only STA-eligible operators, as defined, are eligible to receive an allocation from the portion of program funds based on transit operator revenues. The bill would provide for each STA-eligible operator within the jurisdiction of the allocating local transportation agency to receive a proportional share of the revenue-based program funds based on the qualifying revenues of that operator, as defined.	Protect Existing Transportation Funding Sources	Support
<a href="#"><u>AB 1444</u></a> (Baker)	Amended 6/20/2017	Chaptered 10/12/17	<b>Livermore Amador Valley Transit Authority: demonstration project.</b> Would authorize the Livermore Amador Valley Transit Authority, in accordance with substantially similar conditions to existing law applicable to the Contra Costa Transportation Authority, to conduct a shared autonomous vehicle demonstration project for the testing of autonomous vehicles that do not have a driver seated in the driver’s seat and are not equipped with a steering wheel, a brake pedal, or an accelerator, as specified. This bill contains other existing laws.	Leverage Support from and with Partners to Promote Mobility, Improve Service Productivity, and Enhance Regional Leadership	Support
<a href="#"><u>AB 1640</u></a> (Garcia, E.)	Introduced 2/17/2017	Assembly 2 Year	<b>Transportation funding: low-income communities.</b> Would require, beginning January 1, 2020, each regional transportation improvement program to allocate a minimum of 25% of available funds to projects or programs that provide direct, meaningful, and assured benefits to low-income individuals who live in certain identified communities or to riders of transit service that connects low-income residents to critical amenities and services. The bill would require the Department of Transportation, in consultation with residents of low-income communities and specified state agencies, to adopt guidelines for this allocation no later than January 1, 2018.	Protect Existing Transportation Funding Sources	

<a href="#">ACA 4</a> (Aguiar-Curry)	Introduced 2/17/2017	Assembly Local Government	<b>Local government financing: affordable housing and public infrastructure: voter approval.</b> Would reduce the local vote threshold for approval of bond and special tax measures, including for public transit, from two-thirds to 55%.	Enhance Future Transportation Funding Investments	Support
<a href="#">SB 1</a> (Beall)	Amended 4/3/2017	Chaptered 4/28/2017	<b>Transportation funding.</b> Would create the Road Maintenance and Rehabilitation Program to address deferred maintenance on the state highway system and the local street and road system. The bill would require the California Transportation Commission to adopt performance criteria, consistent with a specified asset management plan, to ensure efficient use of certain funds available for the program. This bill contains other related provisions and other existing laws.	Enhance Future Transportation Funding Investments	Support
<a href="#">SB 145</a> (Hill)	Amended 9/12/2017	Chaptered 10/12/17	<b>Autonomous vehicles: testing on public roads.</b> Current law requires the Department of Motor Vehicles to notify the Legislature if it receives an application from a manufacturer seeking approval to operate an autonomous vehicle capable of operating without the presence of a driver inside the vehicle. Current law prohibits such an application from becoming effective any sooner than 180 days after that application is submitted. The bill would require the department to provide public notice when it adopts the autonomous vehicle regulations, would repeal the 120 day prohibition against limiting or expanding the authority to operate autonomous vehicles, and instead would prohibit the department from approving an application submitted pursuant to the regulations until 30 days after public notice of the adopted regulations is provided.	Leverage Support from and with Partners to Promote Mobility, Improve Service Productivity, and Enhance Regional Leadership	
<a href="#">SB 369</a> (Hertzberg)	Introduced 2/14/2017	Senate 2 Year	<b>Autonomous vehicles.</b> Current law authorizes the operation of an autonomous vehicle on public roads for testing purposes by a driver who possesses the proper class of license for the type of vehicle being operated if specified requirements are met. Current law defines an “autonomous vehicle: for this purpose as any vehicle equipped with autonomous technology that has been integrated into that vehicle. This bill would specify that a vehicle equipped with a collision avoidance system, as specified, that is not capable of driving the vehicle without a human driver remaining fully engaged in the driving task is not an autonomous vehicle.	Leverage Support from and with Partners to Promote Mobility, Improve Service Productivity, and Enhance Regional Leadership	

<a href="#">SB 595</a> (Beall)	Amended 9/8/2017	Chaptered 10/10/2017	<p><b>Metropolitan Transportation Commission: toll bridge revenues:</b>  <b>BART Inspector General: Santa Clara Valley Transportation Authority: high occupancy toll lanes</b></p> <p>The bill would require the City and County of San Francisco and the other 8 counties in the San Francisco Bay area to conduct a special election on a proposed increase in the amount of the toll rate charged on the state-owned toll bridges in that area to be used for specified projects and programs. The bill would require the Bay Area Toll Authority to select the amount of the proposed increase, not to exceed \$3, to be placed on the ballot for voter approval. If approved by the voters, the bill would authorize BATA, beginning six months after the election approving the toll increase, to phase in the toll increase over a period of time and to adjust the toll increase for inflation after the toll increase is phased in completely. The bill would specify that, except for the inflation adjustment and as otherwise specified in statute, the toll schedule adopted pursuant to the results of this election may not be changed without the statutory authorization of the Legislature. By requiring this election, the bill would impose a state-mandated local program.</p>	Enhance Future Transportation Funding Investments	Support
<a href="#">SB 614</a> (Hertzberg)	Amended 7/17/2017	Chaptered 9/1/2017	<p><b>Public transportation agencies: administrative penalties.</b> Current law authorizes a public transportation agency to adopt and enforce an ordinance to impose and enforce civil administrative penalties for certain passenger misconduct on or in a transit facility or vehicle. Current law requires these penalties to be deposited in the general fund of the county in which the citation is administered. This bill would instead require the penalties to be deposited with the public transportation agency that issued the citation.</p>	Enhance Future Transportation Funding Investments	
<a href="#">SCA 6</a> (Wiener)	Amended 5/1/2017	Senate Appropriations	<p><b>Local transportation measures: special taxes: voter approval.</b> Would require that the imposition, extension, or increase by a local government of a special tax as may otherwise be authorized by law, whether a sales or transactions and use tax, parcel tax, or other tax for the purpose of providing funding for transportation purposes be submitted to the electorate by ordinance and approved by 55% of the voters voting on the proposition. The measure would authorize an ordinance submitted to the voters for approval under these provisions to provide, as otherwise authorized by law, for the issuance of bonds payable from the revenues from the special tax.</p>	Enhance Future Transportation Funding Investments	Support

## FEDERAL

Bill	Current Text	Status	Description	Related LAVTA Legislative Agenda Goal or Principle	LAVTA Position
<a href="#">HR 100</a> (Brownley)	Introduced 1/3/2017	House Transp & Infrastructure	Support Local Transportation Act. Increases share of Surface Transportation Block Grant Program that is suballocated on the basis of population from 55% to 65% by fiscal year 2020.	Enhance Future Transportation Funding Investments	
<a href="#">HR 127</a> (Green)	Introduced 1/3/2017	House Transp & Infrastructure	Transit for Veterans. Amends 5307 to mandate operators discount peak fares for veterans.	Protect Existing Transportation Funding Sources	
<a href="#">HR 891</a> (Meadows)	Introduced 2/6/17	House Transp & Infrastructure	Federal Transit Modernization Act of 2017. Repeals requirements that condition certain financial assistance for public transportation projects upon employee protective arrangements approved by the Secretary of Labor.		
<a href="#">HR 904</a> (Lipinski)	Introduced 2/24/17	House Oversight & Gov't Reform and other Committees	Buy American Improvement Act of 2017. Changes the Buy American Act, standardizes requirements and waiver notices, and expands Buy America provisions for existing grant programs, including transportation grant programs.		
<a href="#">HR 932</a> (Ellison)	Introduced 2/7/17	House Transp & Infrastructure	MOVE Act. Directs the Department of Transportation (DOT) to issue regulations necessary to establish performance measures relating to multimodal transportation connectivity and accessibility for states and metropolitan planning organizations to use to assess the connectivity and accessibility of roadways, public transit infrastructure, pedestrian and bikeway infrastructure, and other transportation infrastructure.	Protect Existing Transportation Funding Sources	
<a href="#">HR 1458</a> (Blumenauer)	Introduced 3/9/17	House Ways & Means	RAISE IT Act. Increases the federal excise tax on gasoline and diesel fuel to 33.3 cents and 39.3 cents, respectively.	Enhance Future Transportation Funding Investments	



<a href="#">HR 1664</a> (DeFazio)	Introduced 3/23/17	House Transp & Infrastructure and Ways & Means	Investing in America: A Penny for Progress Act. Amends the Internal Revenue Code of 1986 to index the gas and diesel tax and rebuild our roads, bridges, and transit systems. Authorizes the Secretary of the Treasury to issue "Invest in America" bonds and distributes the resulting revenue through the Highway and Transit Trust Funds to highway and transit programs authorized in the Fixing America's Surface Transportation Act. Sets aside revenues to proportionately increase funding to the Capital Investment Grants program.	Enhance Future Transportation Funding Investments	
<a href="#">S 181</a> (Brown)	Introduced 1/20/17	Senate Homeland Security and Gov't Affairs	Expand Buy America provisions to ensure federal public works and infrastructure projects use manufactured products and commodity construction materials produced in the United States.		

## **AGENDA**

### **ITEM 11**

# LAVTA COMMITTEE ITEMS - October 2017 - February 2018

## Finance & Administration Committee

### October

	Action	Info
Minutes	X	
Treasurers Report	X	
CAFR	X	
SAV Memo with CCCTA	X	
Contract Award for Bus Shelter Demo and Movement	X	
Pleasanton BRT Project Kimley-Horn	X	
Legislative Update		X

### November

	Action	Info
Minutes	X	
Treasurers Report	X	
Quarterly Budget & Grants Report		X

### December

	Action	
Minutes	X	
*Typically December committee meetings are cancelled		
Treasurers Report	X	
Meeting Dates	X	
Legislative Program	X	

### January

	Action	Info
Minutes	X	
Treasurers Report	X	

### February

	Action	Info
Minutes	X	
Treasurers Report	X	
Quarterly Budget & Grants Report		X