

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 – CHAIR
BOB COOMBER

MELISSA HERNANDEZ – VICE CHAIR

DATE: Tuesday, October 22, 2019

PLACE: LAVTA Offices, Room 110
1362 Rutan Court, Suite 100, Livermore

TIME: 4:00 p.m.

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 24, 2019 Meeting of the F&A Committee

Recommendation: Approval

5. Treasurer's Report for September 2019

Recommendation: Staff recommends submitting the attached September 2019 Treasurer's Report to the Board for approval.

6. Fiscal Year 2019 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. Funding Agreement for MTC IDEA Program Funds

Recommendation: Staff recommends that the Finance and Administration Committee refer Resolution 27-2019 to the Board of Directors for approval.

8. Preview of Upcoming F&A Committee Agenda Items

9. Matters Initiated by Committee Members

10. Next Meeting Date is Scheduled for: November 26, 2019

11. 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.

/s/ Jennifer Suda

10/17/19

LAVTA Administrative Services Department

Date

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*

AGENDA

ITEM 4

MINUTES OF THE SEPTEMBER 24, 2019
LAVTA FINANCE AND ADMINISTRATION COMMITTEE MEETING

1. Call to Order and Pledge of Allegiance

Committee Chair Jerry Pentin called the meeting to order at 4:01pm.

2. Roll Call of Members

Members Present

Jerry Pentin, City of Pleasanton

Bob Coomber, City of Livermore

Melissa Hernandez, City of Dublin

3. Meeting Open to Public

No comments.

4. Minutes of the August 27, 2019 Meeting of the F&A Committee

Approved: Coomber/Hernandez

Aye: Pentin, Coomber, Hernandez

No: None

Abstain: None

Absent: None

5. Treasurer's Report for August 2019

The Finance and Administration Committee recommended forwarding the August 2019 Treasurer's Report to the Board for Approval.

Approved: Hernandez/Coomber

Aye: Pentin, Coomber, Hernandez

No: None

Abstain: None

Absent: None

6. 2019 Legislative Update

Staff provided the Finance and Administration Committee an update on results of the 2019 legislative session, including LAVTA priority bills. Staff noted that the state and federal legislative activities for public transportation took a backseat to housing and other priorities. For state legislation, the Governor has until October 13th to sign bills to be enacted next year. Discussion has started at the federal level about the next Surface-Transportation bill. LAVTA is talking to our regional partners about advancing public transits priorities and the regions priorities in the reauthorization bill, as the current federal surface-transportation authorization expires at the end of the next federal fiscal year 2020. Some of the bills LAVTA previously discussed with the Committee are being held over as two year bills and will possibly be brought back for discussion next year. LAVTA is also following Assembly Bill (AB) 784 that would exempt public agencies from state sales tax for purchase of zero-

emission buses. Staff also updated on the regional FASTER Bay Area “mega-measure”. The measure backers are working with to transit agencies and other transportation stakeholder to create a project list they hope will garner two-thirds regional support. LAVTA will return in early 2020 with a new Legislative Program for the Committee to consider.

The item was discussed by the Finance and Administration Committee and staff.

This was informational only.

7. Preview of Upcoming F&A Committee Agenda Items

8. Matters Initiated by Committee Members

None.

9. Next Meeting Date is Scheduled for: October 22, 2019

10. Adjourn

Meeting adjourned at 4:12pm

AGENDA

ITEM 5

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

STAFF REPORT

SUBJECT: Treasurer's Report for September 2019

FROM: Tamara Edwards, Director of Finance

DATE: October 22, 2019

Action Requested

Review and forward the LAVTA Treasurer's Report for September 2019 to the Board of Directors for approval.

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, 2019	\$3,068,951.92
Payments made	\$2,939,717.79
Deposits made	\$5,942,849.69
Ending balance September 30, 2019	\$6,072,083.82

Farebox account activity (106):

Beginning balance September 1, 2019	\$17,817.19
Deposits made	\$50,668.13
Ending balance September 30, 2019	\$68,485.32

LAIF investment account activity (135):

Beginning balance September 1, 2019	\$5,832,890.84
Ending balance September 30, 2019	\$5,832,890.84

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 24.31% overall.

Operating Revenues Summary:

While expenses are at 24.31%, revenues are at 32.5%, allowing for a healthy cash flow.

Recommendation

Staff requests that the Finance and Administration Committee forward the September 2019 Treasurer's Report to the Board for Approval.

Attachments:

1. September 2019 Treasurer's Report

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
BALANCE SHEET
FOR THE PERIOD ENDING:
September 30, 2019**

ASSETS:

101 PETTY CASH	200	
102 TICKET SALES CHANGE	240	
105 CASH - GENERAL CHECKING	6,072,084	
106 CASH - FIXED ROUTE ACCOUNT	68,485	
107 Clipper Cash	1,601,370	
108 Rail	402,412	
109 BOC	46	
120 ACCOUNTS RECEIVABLE	3,928,299	
135 INVESTMENTS - LAIF	5,832,891	
150 PREPAID EXPENSES	(17,781)	
160 OPEB ASSET	536,342	
165 DEFFERED OUTFLOW-Pension Related	636,065	
170 INVESTMENTS HELD AT CALTIP	0	
111 NET PROPERTY COSTS	66,271,476	
TOTAL ASSETS		85,332,127

LIABILITIES:

205 ACCOUNTS PAYABLE	460,851	
211 PRE-PAID REVENUE	2,672,952	
21101 Clipper to be distributed	1,002,436	
22000 FEDERAL INCOME TAXES PAYABLE	34	
22010 STATE INCOME TAX	(10)	
22020 FICA MEDICARE	(57)	
22050 PERS HEALTH PAYABLE	0	
22040 PERS RETIREMENT PAYABLE	(330)	
22030 SDI TAXES PAYABLE	0	
22070 AMERICAN FIDELITY INSURANCE PAYABLE	627	
22090 WORKERS' COMPENSATION PAYABLE	4,697	
22100 PERS-457	0	
22110 Direct Deposit Clearing	0	
23101 Net Pension Liability	1,075,263	
23104 Deferred Inflow- Pension Related	60,124	
23103 INSURANCE CLAIMS PAYABLE	51,765	
23102 UNEMPLOYMENT RESERVE	8,300	
TOTAL LIABILITIES		5,336,654

FUND BALANCE:

301 FUND RESERVE	(7,734,299)	
304 GRANTS, DONATIONS, PAID-IN CAPITAL	81,820,934	
30401 SALE OF BUSES & EQUIPMENT	83,853	
FUND BALANCE	5,824,986	
TOTAL FUND BALANCE		79,995,474
TOTAL LIABILITIES & FUND BALANCE		85,332,128

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
REVENUE REPORT
FOR THE PERIOD ENDING:
September 30, 2019**

ACCOUNT	DESCRIPTION	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
4010100	Fixed Route Passenger Fares	1,333,594	69,304	348,272	985,322	26.1%
4020000	Business Park Revenues	239,911	39,010	39,010	200,901	16.3%
4020500	Special Contract Fares	604,799	0	0	604,799	0.0%
4020500	Special Contract Fares - Paratransit	36,000	0	0	36,000	0.0%
4010200	Paratransit Passenger Fares	183,750	18,593	52,204	131,546	28.4%
4060100	Concessions	56,875	0	0	56,875	0.0%
4060300	Advertising Revenue	95,000	0	0	95,000	0.0%
4070400	Miscellaneous Revenue-Interest	12,000	0	0	12,000	0.0%
4070300	Non transportation revenue	50,400	4,000	25,236	25,164	50.1%
4090100	Local Transportation revenue	674,500	5,000,000	5,000,000	(4,325,500)	741.3%
4099100	TDA Article 4.0 - Fixed Route	10,396,515	0	1,000,000	9,396,515	9.6%
4099500	TDA Article 4.0-BART	107,178	22,800	22,800	84,378	21.3%
4099200	TDA Article 4.5 - Paratransit	160,937	11,558	11,558	149,379	7.2%
4099600	Bridge Toll- RM2, RM1	580,836	0	0	580,836	0.0%
4110100	STA Funds-Paratransit	128,602	0	0	128,602	0.0%
4110500	STA Funds- Fixed Route BART	618,101	0	0	618,101	0.0%
4110100	STA Funds-pop	1,723,755	0	0	1,723,755	0.0%
4110100	STA Funds- rev	346,898	0	0	346,898	0.0%
4110100	STA Funds- Lifeline	234,250	0	0	234,250	0.0%
4110100	STA Funds- SJ county		0	0	-	#DIV/0!
4110100	Caltrans	250,000	0	0	250,000	0.0%
4130000	FTA Section 5307 Preventative Maint.		0	0	-	100.0%
4130000	FTA Section 5307 ADA Paratransit	406,835	0	0	406,835	0.0%
4130000	FTA TPI	-	0	0	-	100.0%
4130000	FTA JARC and NF	-	0	0	-	#DIV/0!
4130000	FTA 5310		0	0	-	#DIV/0!
4640500	Measure B Gap	23,470	0	0	23,470	100.0%
4640500	Measure B Express Bus	-	0	0	-	100.0%
4640100	Measure B Paratransit Funds-Fixed Route	1,027,962	88,481	88,481	939,481	8.6%
4640100	Measure B Paratransit Funds-Paratransit	190,978	16,438	16,438	174,540	8.6%
4640200	Measure BB Paratransit Funds-Fixed Route	760,320	65,271	65,271	695,049	8.6%
4640200	Measure BB Paratransit Funds-Paratransit	352,826	30,289	30,289	329,937	8.6%
TOTAL REVENUE		20,596,292	5,365,744	6,699,559	13,904,133	32.5%

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING EXPENDITURES
FOR THE PERIOD ENDING:
September 30, 2019**

		BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
501 02	Salaries and Wages	\$1,567,581	\$112,363	\$394,613	\$1,172,968	25.17%
502 00	Personnel Benefits	\$849,329	\$111,479	\$268,963	\$580,366	31.67%
503 00	Professional Services	\$1,028,051	\$13,979	\$35,633	\$992,418	3.47%
503 05	Non-Vehicle Maintenance	\$912,830	\$47,077	\$253,067	\$659,763	27.72%
503 99	Communications	\$5,500	(\$2)	\$86	\$4,974	1.56%
504 01	Fuel and Lubricants	\$1,386,600	\$92,152	\$242,194	\$1,144,407	17.47%
504 03	Non contracted vehicle maintenance	\$6,000	\$0	\$0	\$6,000	0.00%
504 99	Office/Operating Supplies	\$59,083	\$1,627	\$3,223	\$55,860	5.46%
504 99	Printing	\$60,000	\$3,146	\$10,056	\$49,944	16.76%
505 00	Utilities	\$324,879	\$24,732	\$47,715	\$277,164	14.69%
506 00	Insurance	\$712,210	\$0	\$546,346	\$165,864	76.71%
507 99	Taxes and Fees	\$302,000	\$8,413	\$22,599	\$279,401	7.48%
508 01	Purchased Transportation Fixed Route	\$10,551,158	\$1,759,989	\$2,615,536	\$7,938,642	24.79%
2-508 02	Purchased Transportation Paratransit	\$1,935,200	\$279,929	\$409,826	\$1,525,374	21.18%
508 03	Purchased Transportation WOD	\$210,000	\$4,357	\$8,797	\$201,203	4.19%
509 00	Miscellaneous	\$156,967	\$23,888	\$44,835	\$111,877	28.56%
509 02	Professional Development	\$39,401	\$426	\$426	\$38,975	1.08%
509 08	Advertising	\$120,000	\$7,650	\$13,394	\$106,606	11.16%
TOTAL		\$20,226,789	\$2,491,205	\$4,917,309	\$15,311,804	24.31%

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
CAPITAL REVENUE AND EXPENDITURE REPORT (Page 1 of 2)
FOR THE PERIOD ENDING:
September 30, 2019**

ACCOUNT	DESCRIPTON	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
REVENUE DETAILS						
4090594	TDA (office and facility equip)	100,000	0	0	100,000	0.00%
4090194	TDA Shop repairs and replacement	100,000	0	0	100,000	0.00%
4091794	Bus stop improvements	186,000	0	0	186,000	0.00%
4090994	Radio Upgrade	232,000	0	0	232,000	0.00%
4090794	TDA Transit Center Improvements	110,000	0	0	110,000	0.00%
409??94	TDA (Transit Capital)	100,000	0	0	100,000	0.00%
4092094	TDA (Major component rehab)	350,000	0	0	350,000	0.00%
4091294	TDA Doolan Tower Upgrade	30,000	0	0	30,000	0.00%
	TDA TSP	66,000	0	0	66,000	0.00%
4091701	CTC CIP Shelters	1,414,000	0	0	1,414,000	0.00%
409xx01	TVTC TSP	1,140,000	0	0	1,140,000	0.00%
409xx01	BAAQMD ECV station	7,500	0	0	7,500	0.00%
4110500	SGR Office and Facility	52,305	0	0	52,305	0.00%
4110500	Prop 1B office and facility	200,000	0	0	200,000	0.00%
411	Prop 1B ECV stations	7,500	0	0	7,500	0.00%
	FTA TSP	200,000	0	0	200,000	0.00%
41320	FTA Hybrid battery packs	800,000	0	0	800,000	0.00%
	FTA Transit Center	440,000	0			0.00%
TOTAL REVENUE		5,535,305	-	-	5,095,305	0.00%

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
CAPITAL REVENUE AND EXPENDITURE REPORT (Page 2 of 2)
FOR THE PERIOD ENDING:
September 30, 2019

ACCOUNT	DESCRIPTON	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
EXPENDITURE DETAILS						
CAPITAL PROGRAM - COST CENTER 07						
5550107	Shop Repairs and replacement	100,000	0	0	100,000	0.00%
5550307	non revenue vehicles	15,000	60,950	99,277	(84,277)	661.85%
5550307	ECV stations	15,000	0	0	15,000	0.00%
5550507	Office and Facility Equipment	352,305	0	5,354	346,951	1.52%
5550607	TSP upgrade	1,406,000	14,300	14,300	1,391,700	1.02%
5550907	Radio upgrade	232,000	0	0	232,000	0.00%
5551007	Transit Center Upgrades and Improvements	550,000	0	0	550,000	0.00%
5551207	Doolan Tower upgrade	30,000	0	0	30,000	0.00%
5551607	SAV storage	1,200	1,135	1,135	65	94.60%
5551707	Bus Shelters and Stops	1,600,000	0	14,221	1,585,779	0.89%
5552007	Major component rehab	1,150,000	0	0	1,150,000	0.00%
555??07	Transit Capital	100,000	0	0	100,000	0.00%
TOTAL CAPITAL EXPENDITURES		5,551,505	76,385	134,288	5,417,217	2.42%
FUND BALANCE (CAPITAL)		-16200.00	(76,385)	(134,288)		
FUND BALANCE (CAPTIAL & OPERATING)		-10,200.00	2,464,603	638,523		

California State Treasurer
Fiona Ma, CPA



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

October 14, 2019

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[PMIA Average Monthly Yields](#)

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

[Tran Type Definitions](#)

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Account Number: 80-01-002

September 2019 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	5,832,890.84
Total Withdrawal:	0.00	Ending Balance:	5,832,890.84

REPORT.: Oct 15 19 Tuesday
RUN....: Oct 15 19 Time: 18:29
Run By.: Daniel Zepeda

LAVTA
Month End Cash Disbursements Report
Prior Period Report for 09-19 BANK ACCOUNT 105

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

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
09-19	H9680	09/01/19	PER04 (CALPERS RETIREMENT SYSTEM)		2,124.30	.00	2,124.30	PER04, PERS 457 CONTRIBUT
	H9681	09/01/19	BRO03 (KARLA SUE BROWN)		100.00	.00	100.00	BRO03, AUG-19 BOD STIPEND
	H9682	09/01/19	HAG01 (SCOTT HAGGERTY)		100.00	.00	100.00	HAG01, AUG-19 BOD STIPEND
	H9683	09/01/19	WOE01 (ROBERT L. WOERNER)		100.00	.00	100.00	WOE01, AUG-19 BOD STIPEND
	H9684	09/01/19	NAR01 (KATHERINE NARUM)		100.00	.00	100.00	NAR01, AUG-19 BOD STIPEND
	H9685	09/06/19	PER01 (PERS)		59,398.66	.00	59,398.66	PER01, FY19 UNFUNDED ACCR
	H9686	09/06/19	PER01 (PERS)		1,493.93	.00	1,493.93	PER01, FY19 UNFUNDED ACCR
	H9687	09/06/19	PAC01 (AT&T)		33.03	.00	33.03	PAC01,ACCT #232-351-6260,
	H9688	09/06/19	PAC01 (AT&T)		226.78	.00	226.78	PAC01,ACCT #925-243-9029,
	H9689	09/06/19	PAC01 (AT&T)		351.43	.00	351.43	PAC01,ACCT #436-951-0106,
	H9690	09/06/19	PAC01 (AT&T)		159.61	.00	159.61	PAC01, ACCT #925-245-0576
	H9691	09/06/19	PER01 (PERS)		700.00	.00	700.00	PER01, GASB-68 REPORTING
	H9692	09/06/19	CAL15 (CALTRONICS BUSINESS SYS)		118.14	.00	118.14	CAL15, 2838194, BIZHUB 7/
	H9693	09/06/19	NAV01 (CHRISTY NAVARRO)		36.04	.00	36.04	NAV01, AUG-19 EXPENSE REI
	H9694	09/06/19	OAK01 (OAKS BUSINESS PK OWNERS)		3,293.00	.00	3,293.00	OAK01, 3RD QTR BUSINESS P
	H9695	09/06/19	MTM01 (MEDICAL TRANSPORTATION MANAG		9,930.00	.00	9,930.00	MTM01, MTM-112133, 6/19-8
	H9696	09/06/19	MTM01 (MEDICAL TRANSPORTATION MANAG		115,049.25	.00	115,049.25	MTM01, JULY-19 MONTHLY SE
	H9697	09/06/19	MVT01 (MV TRANSPORTATION, INC.)		74,922.56	.00	74,922.56	MVT01, JULY-19 FIXED ROUT
	H9698	09/06/19	NAV01 (CHRISTY NAVARRO)		266.60	.00	266.60	NAV01, OCT-19 APTA CONFER
	H9699	09/01/19	MVT01 (MV TRANSPORTATION, INC.)		391,918.43	.00	391,918.43	MVT01, 102458, AUG-19 1ST
	H9700	09/01/19	MVT01 (MV TRANSPORTATION, INC.)		391,537.76	.00	391,537.76	MVT01, 102460, AUG-19 2ND
	H9701	09/06/19	TAX91 (VIVIAN MARIE MILLER)		246.04	.00	246.04	TAX91, PARATAXI REIMBURSE
	H9702	09/19/19	TAX14 (KAREN ADAMS)		140.36	.00	140.36	TAX14, PARATAXI REIMBURSE
	H9703	09/12/19	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		41,204.33	.00	41,204.33	DIR02, PR DIRECT DEPOSIT
	H9704	09/12/19	PER04 (CALPERS RETIREMENT SYSTEM)		2,124.30	.00	2,124.30	PER04, PERS 457 CONTRIBUT
	H9705	09/12/19	PER01 (PERS)		4,377.77	.00	4,377.77	PER01, PERS RETIREMENT NE
	H9706	09/12/19	PER01 (PERS)		3,650.79	.00	3,650.79	PER01, PERS RETIREMENT CL
	H9707	09/12/19	EMP01 (EMPLOYMENT DEVEL DEPT)		2,866.23	.00	2,866.23	EMP01, STATE TAXES 8/24-9
	H9708	09/12/19	EFT01 (ELECTRONIC FUND TRANSFERS)		7,799.15	.00	7,799.15	EFT01, FEDERAL TAXES 8/24
	H9709	09/20/19	TX222 (GENE ORPHANOPOULOS)		150.33	.00	150.33	TX222, PARATAXI REIMBURSE
	H9710	09/20/19	TX223 (DAN STEVENS)		40.00	.00	40.00	TX223, PARATAXI REIMBURSE
	H9711	09/20/19	STA13 (STAPLES CREDIT PLAN)		866.26	.00	866.26	STA13, SEPT-19 CC STATEME
	H9712	09/30/19	MTM01 (MEDICAL TRANSPORTATION MANAG		10,912.50	.00	10,912.50	MTM01, MTM-112134, NORTH
	H9713	09/20/19	STA01 (STATE COMPENSATION FUND)		1,759.83	.00	1,759.83	STA01, SEPT-19 WORKER'S C
	H9714	09/20/19	SHE05 (SHELL)		75.46	.00	75.46	SHE05, AUG-2019 CC STATEM
	H9715	09/30/19	MCC01 (TONY MCCAULAY)		639.75	.00	639.75	MCC01, AUG-19 TRAVEL & EX
	H9716	09/30/19	STE04 (JONATHAN STEKETEE)		405.05	.00	405.05	STE04, AUG-19 EXPENSE REI
	H9717	09/01/19	NEL01 (NELSON\NYGAARD CONSULTING AS		4,544.25	.00	4,544.25	NEL01, 74333R, 10/18 THRU
	H9718	09/30/19	MVT01 (MV TRANSPORTATION, INC.)		391,918.43	.00	391,918.43	MVT01, 102999, SEPT-19 2N
	H9719	09/30/19	MVT01 (MV TRANSPORTATION, INC.)		391,918.43	.00	391,918.43	MVT01, 102998, SEPT-19 1S
	H9720	09/30/19	PAC02 (PACIFIC GAS AND ELECTRIC)		211.17	.00	211.17	PAC02, 9007202117-4, MOA
	H9721	09/30/19	PAC02 (PACIFIC GAS AND ELECTRIC)		159.38	.00	159.38	PAC02, 7649646868-7, DOOL
	H9722	09/30/19	PAC02 (PACIFIC GAS AND ELECTRIC)		1,716.36	.00	1,716.36	PAC02, 7264840356-5, RAPI
	H9723	09/30/19	PAC02 (PACIFIC GAS AND ELECTRIC)		1,375.20	.00	1,375.20	PAC02, 6062256368-6, ATLA
	H9724	09/30/19	PAC02 (PACIFIC GAS AND ELECTRIC)		8,644.65	.00	8,644.65	PAC02, 5809326332-3, MOA
	H9725	09/30/19	CAL04 (CALIFORNIA WATER SERVICE)		1,086.82	.00	1,086.82	CAL04, 9098655555, MOA WA
	H9726	09/30/19	CAL04 (CALIFORNIA WATER SERVICE)		68.84	.00	68.84	CAL04, 4755555555, MOA FI
	H9727	09/30/19	CAL04 (CALIFORNIA WATER SERVICE)		928.46	.00	928.46	CAL04, 0198655555, BUS WA
	H9728	09/30/19	CAL04 (CALIFORNIA WATER SERVICE)		51.63	.00	51.63	CAL04, 2575555555, TC FIR
	H9729	09/30/19	CAL04 (CALIFORNIA WATER SERVICE)		68.84	.00	68.84	CAL04, 5755555555, CONTRA
	H9730	09/30/19	CAL04 (CALIFORNIA WATER SERVICE)		36.70	.00	36.70	CAL04, 3616555555, TC WAT
	H9731	09/30/19	CAL04 (CALIFORNIA WATER SERVICE)		434.41	.00	434.41	CAL04, 4616555555, TC IRR
	H9732	09/30/19	CIT07 (CITY OF LIVERMORE - WATER)		127.29	.00	127.29	CIT07, 139388-00, BUS WAS
	H9733	09/30/19	CIT07 (CITY OF LIVERMORE - WATER)		41.10	.00	41.10	CIT07, 138431-00, ATLANTI
	H9734	09/30/19	CIT07 (CITY OF LIVERMORE - WATER)		35.00	.00	35.00	CIT07, 139361-00, ATLANTI
	H9735	09/30/19	CIT07 (CITY OF LIVERMORE - WATER)		30.87	.00	30.87	CIT07, 139399-00, ATLANTI
	H9736	09/30/19	CIT07 (CITY OF LIVERMORE - WATER)		175.59	.00	175.59	CIT07, 138430-01, ATLANTI
	H9737	09/30/19	CIT07 (CITY OF LIVERMORE - WATER)		15.18	.00	15.18	CIT07, 138432-00, ATLANTI
	H9738	09/01/19	MER01 (MERCHANT SERVICES)		118.67	.00	118.67	MER01, AUG-19 TRANSIT CEN
	H9739	09/01/19	MER01 (MERCHANT SERVICES)		142.69	.00	142.69	MER01, AUG-19 MOA CC FEES
	H9740	09/30/19	DEL05 (ALLIED ADMIN/DELTA DENTAL)		2,294.02	.00	2,294.02	DEL05, OCT-19 DENTAL INSU
	H9741	09/30/19	AME06 (AMERICAN FIDELITY ASSURANCE		1,008.32	.00	1,008.32	AME06, SEPT-19 FLEXIBLE S
	H9742	09/30/19	PER03 (CAL PUB EMP RETIRE SYSTM)		35,411.04	.00	35,411.04	PER03, OCT-19 HEALTH INSU
	H9743	09/27/19	PER01 (PERS)		4,433.20	.00	4,433.20	PER01, PERS NEW CONTRIBUT
	H9744	09/27/19	PER01 (PERS)		3,650.79	.00	3,650.79	PER01, PERS CLASSIC CONTR
	H9745	09/27/19	PER04 (CALPERS RETIREMENT SYSTEM)		2,126.83	.00	2,126.83	PER04, PERS 457 CONTRIBUT
	H9746	09/27/19	EMP01 (EMPLOYMENT DEVEL DEPT)		3,919.36	.00	3,919.36	EMP01, STATE TAXES 9/7-9/
	H9747	09/30/19	EFT01 (ELECTRONIC FUND TRANSFERS)		11,869.61	.00	11,869.61	EFT01, FEDERAL TAXES 9/7-
	H9748	09/27/19	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		52,197.24	.00	52,197.24	DIR02, PR DIRECT DEPOSIT
	H9749	09/30/19	BRO03 (KARLA SUE BROWN)		200.00	.00	200.00	BRO03, SEPT-19 BOD STIPEN
	H9750	09/30/19	COO03 (BOB COOMBER)		50.00	.00	50.00	COO03, SEPT-19 BOD STIPEN
	H9751	09/30/19	HAG01 (SCOTT HAGGERTY)		200.00	.00	200.00	HAG01, SEPT-19 BOD STIPEN
	H9752	09/30/19	HAU01 (DAVID HAUBERT)		200.00	.00	200.00	HAU01, SEPT-19 BOD STIPEN
	H9753	09/30/19	PEN01 (JERRY PENTIN)		200.00	.00	200.00	PEN01, SEPT-19 BOD STIPEN
	H9754	09/30/19	WOE01 (ROBERT L. WOERNER)		300.00	.00	300.00	WOE01, SEPT-19 BOD STIPEN
	H9755	09/30/19	CAS02 (LISETH CASTRO)		38.28	.00	38.28	CAS02, 7/31-9/16/19 TRAVE
	H9756	09/30/19	TRE01 (MICHAEL TREE)		760.38	.00	760.38	TRE01, JULY & AUG-19 RAIL
	021502	09/30/19	GOG01 (GO GO GRANDPARENT)		(850.00)	.00	(850.00)	Ck# 021502 Reversed
	021524	09/06/19	AIM01 (AIM TO PLEASE JANITORIAL SER		3,493.10	.00	3,493.10	Automatic Generated Check
	021525	09/06/19	ATT03 (AT&T)		935.12	.00	935.12	Automatic Generated Check
	021526	09/06/19	CAL13 (CALIFORNIA TRANSIT)		5,505.51	.00	5,505.51	Automatic Generated Check
	021527	09/06/19	CIT01 (CITY OF LIVERMORE)		1,456.46	.00	1,456.46	Automatic Generated Check
	021528	09/06/19	CIT06 (CITY OF LIVERMORE SEWER)		275.99	.00	275.99	Automatic Generated Check
	021529	09/06/19	COR01 (CORBIN WILLITS SYSTEMS)		244.24	.00	244.24	Automatic Generated Check
	021530	09/06/19	DAY02 (DAY & NIGHT PEST CONTROL)		218.00	.00	218.00	Automatic Generated Check
	021531	09/06/19	EME01 (EMERALD LANDSCAPE CO INC)		1,226.00	.00	1,226.00	Automatic Generated Check
	021532	09/06/19	FRE01 (FREMONT RUBBER STAMP CO)		34.82	.00	34.82	Automatic Generated Check
	021533	09/06/19	HAN01 (HANSON BRIDGETT MARCUS)		10,769.82	.00	10,769.82	Automatic Generated Check
	021534	09/06/19	HER05 (MELISSA HERNANDEZ STRAH)		100.00	.00	100.00	Automatic Generated Check
	021535	09/06/19	INT01 (INTERSTATE PLASTICS)		4,686.83	.00	4,686.83	Automatic Generated Check
	021536	09/06/19	IPC01 (IPC (USA) INC)		37,709.83	.00	37,709.83	Automatic Generated Check

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LAVTA
Month End Cash Disbursements Report
Prior Period Report for 09-19 BANK ACCOUNT 105

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Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
09-19	021537	09/06/19	JTH01 (J. THAYER COMPANY)		273.54	.00	273.54	Automatic Generated Check
	021538	09/06/19	KOF01 (KOFF & ASSOCIATES)		1,273.00	.00	1,273.00	Automatic Generated Check
	021539	09/06/19	LIV10 (LIVERMORE SANITATION INC)		2,490.76	.00	2,490.76	Automatic Generated Check
	021540	09/06/19	MET01 (METROPOLITAN TRANSPORT-)		17,823.59	.00	17,823.59	Automatic Generated Check
	021541	09/06/19	QUE01 (QUENCH)		281.87	.00	281.87	Automatic Generated Check
	021542	09/06/19	RSE01 (R & S ERECTION)		293.69	.00	293.69	Automatic Generated Check
	021543	09/06/19	SEL00 (SELECT IMAGING)		312.73	.00	312.73	Automatic Generated Check
	021544	09/06/19	SHA02 (SHAMROCK OFFICE SOLUTIONS)		71.36	.00	71.36	Automatic Generated Check
	021545	09/06/19	STI01 (STILES TRUCK BODY & EQUIPMEN		60,950.00	.00	60,950.00	Automatic Generated Check
	021546	09/06/19	TX136 (VIRGINIA REID)		44.63	.00	44.63	Automatic Generated Check
	021547	09/06/19	TX202 (KEITH WONG)		39.55	.00	39.55	Automatic Generated Check
	021548	09/06/19	TX217 (SHIRLEY FARRELL-COWLES)		28.05	.00	28.05	Automatic Generated Check
	021549	09/06/19	TX218 (NICOLAS ZENAIIDA)		17.85	.00	17.85	Automatic Generated Check
	021550	09/23/19	A&M01 (LEO LAM INC)		3,146.06	.00	3,146.06	Automatic Generated Check
	021551	09/23/19	ADV03 (ADVOCACY MARKETING LLC)		32,500.00	.00	32,500.00	Automatic Generated Check
	021552	09/23/19	AEC01 (AECOM TECHNICAL SERVICES INC		549,396.00	.00	549,396.00	Automatic Generated Check
	021553	09/23/19	ATT02 (AT&T)		393.59	.00	393.59	Automatic Generated Check
	021554	09/23/19	AVI01 (AMADOR VALLEY INDUSTRIES)		424.97	.00	424.97	Automatic Generated Check
	021555	09/23/19	CEL01 (CELTIS VENTURES INC)		3,046.07	.00	3,046.07	Automatic Generated Check
	021556	09/23/19	CIT06 (CITY OF LIVERMORE SEWER)		46.07	.00	46.07	Automatic Generated Check
	021557	09/23/19	COR01 (CORBIN WILLITS SYSTEMS)		244.24	.00	244.24	Automatic Generated Check
	021558	09/23/19	DIR01 (DIRECT TV)		18.25	.00	18.25	Automatic Generated Check
	021559	09/23/19	GANO1 (GANNETT FLEMING COMPANIES)		1,135.19	.00	1,135.19	Automatic Generated Check
	021560	09/23/19	HOL02 (HOLT OF CALIFORNIA)		1,748.52	.00	1,748.52	Automatic Generated Check
	021561	09/23/19	IPC01 (IPC (USA) INC)		19,598.50	.00	19,598.50	Automatic Generated Check
	021562	09/23/19	KIM02 (KIMLEY-HORN AND ASSOC, INC)		14,300.17	.00	14,300.17	Automatic Generated Check
	021563	09/23/19	KKI01 (ALPHA MEDIA LLC)		7,150.00	.00	7,150.00	Automatic Generated Check
	021564	09/23/19	KOF01 (KOFF & ASSOCIATES)		1,340.00	.00	1,340.00	Automatic Generated Check
	021565	09/23/19	LYF01 (LYFT, INC)		4,347.33	.00	4,347.33	Automatic Generated Check
	021566	09/23/19	MLW01 (MACLEOD WATTS INC.)		1,000.00	.00	1,000.00	Automatic Generated Check
	021567	09/23/19	PAC11 (PACIFIC ENVIRONMENTAL SERV)		240.00	.00	240.00	Automatic Generated Check
	021568	09/23/19	PLA02 (PLANETERIA MEDIA LLC)		650.00	.00	650.00	Automatic Generated Check
	021569	09/23/19	PRO02 (PROFESSIONAL ELECTRIC)		393.00	.00	393.00	Automatic Generated Check
	021570	09/23/19	SOL01 (SOLUTIONS FOR TRANSIT)		4,166.66	.00	4,166.66	Automatic Generated Check
	021571	09/23/19	STA19 (STATE OF CALIFORNIA-DEPT OF		2,298.16	.00	2,298.16	Automatic Generated Check
	021572	09/23/19	TEL01 (TPx COMMUNICATIONS)		2,039.76	.00	2,039.76	Automatic Generated Check
	021573	09/23/19	TIC01 (ZEV KAHN)		10.01	.00	10.01	Automatic Generated Check
	021574	09/23/19	TX133 (SAROJA IYER)		123.00	.00	123.00	Automatic Generated Check
	021575	09/23/19	TX156 (YVONNE BRETOI)		107.10	.00	107.10	Automatic Generated Check
	021576	09/23/19	TX168 (EVELYN WRIGHT)		160.00	.00	160.00	Automatic Generated Check
	021577	09/23/19	TX172 (SUDHA KULKARNI)		20.00	.00	20.00	Automatic Generated Check
	021578	09/23/19	TX195 (CHARLES CREACY)		59.08	.00	59.08	Automatic Generated Check
	021579	09/23/19	TX205 (MUHAMMAD ALI)		102.00	.00	102.00	Automatic Generated Check
	021580	09/23/19	TX206 (FARZANA ALI)		178.50	.00	178.50	Automatic Generated Check
	021581	09/23/19	TX219 (SYED ZAIDI)		99.84	.00	99.84	Automatic Generated Check
	021582	09/23/19	TX220 (CYNTHIA TAYLOR)		54.99	.00	54.99	Automatic Generated Check
	021583	09/23/19	TX221 (NANCY McCARTY)		20.00	.00	20.00	Automatic Generated Check
	021584	09/03/19	ATT03 (AT&T)		935.12	.00	935.12	Automatic Generated Check
	021585	09/03/19	BAY08 (BAY CITY ELECTRIC WORKS)		2,109.24	.00	2,109.24	Automatic Generated Check
	021586	09/03/19	CAL13 (CALIFORNIA TRANSIT)		1,356.44	.00	1,356.44	Automatic Generated Check
	021587	09/03/19	CDW01 (CDW-G GOVERNMENT, INC)		25,082.41	.00	25,082.41	Automatic Generated Check
	021588	09/03/19	CIT06 (CITY OF LIVERMORE SEWER)		303.36	.00	303.36	Automatic Generated Check
	021589	09/03/19	DAI02 (ALLIANT INSURANCE SERVICES I		7,327.66	.00	7,327.66	Automatic Generated Check
	021590	09/03/19	EME01 (EMERALD LANDSCAPE CO INC)		4,726.00	.00	4,726.00	Automatic Generated Check
	021591	09/03/19	FRE01 (FREMONT RUBBER STAMP CO)		67.76	.00	67.76	Automatic Generated Check
	021592	09/03/19	GOG01 (GO GO GRANDPARENT)		850.00	.00	850.00	Automatic Generated Check
	021593	09/03/19	HER05 (MELISSA HERNANDEZ STRAH)		200.00	.00	200.00	Automatic Generated Check
	021594	09/03/19	IPC01 (IPC (USA) INC)		19,917.67	.00	19,917.67	Automatic Generated Check
	021595	09/03/19	JTH01 (J. THAYER COMPANY)		207.73	.00	207.73	Automatic Generated Check
	021596	09/03/19	LIV10 (LIVERMORE SANITATION INC)		2,490.76	.00	2,490.76	Automatic Generated Check
	021597	09/03/19	MAR05 (KELLI MARURI)		165.00	.00	165.00	Automatic Generated Check
	021598	09/03/19	MMC01 (MELANIE MACKERT)		500.00	.00	500.00	Automatic Generated Check
	021599	09/03/19	OFF01 (OFFICE DEPOT)		171.39	.00	171.39	Automatic Generated Check
	021600	09/03/19	SCF01 (SC FUELS)		19,868.85	.00	19,868.85	Automatic Generated Check
	021601	09/03/19	SHA02 (SHAMROCK OFFICE SOLUTIONS)		38.90	.00	38.90	Automatic Generated Check
	021602	09/03/19	TX172 (SUDHA KULKARNI)		26.14	.00	26.14	Automatic Generated Check
	021603	09/03/19	TX220 (CYNTHIA TAYLOR)		94.06	.00	94.06	Automatic Generated Check
	021604	09/03/19	TX224 (REBECCA ROBLE)		193.59	.00	193.59	Automatic Generated Check
Total for Bank Account 105 ----->					2,938,822.18	.00	2,938,822.18	
Grand Total of all Bank Accounts ----->					2,938,822.18	.00	2,938,822.18	

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LAVTA
 Month End Payable Activity Report
 Prior Period Report for 09-19

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Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
09-19	A&M01 (LEO LAM INC)	157466	09/12/19	10/12/19	A	3146.06	A&M01, 157466, PO #7427 14K TIMETABLES
09-19	ADV03 (ADVOCACY MARKETING LLC)	AUG-2019	09/04/19	10/04/19	A	32500.00	ADV03, AUG-19 RAIL MARKETING & ADVOCATING SE
09-19	AEC01 (AECOM TECHNICAL SERVICES)	IN200246425	08/06/19	09/05/19	A	443396.00	AEC01, 2000246425, 7/20-7/26/19 VALLEY LINK
		200260027	08/30/19	09/29/19	A	106000.00	AEC01, 2000260027, 7/27-8/30/19 VALLEY LINK
		Vendor's Total ----->				549396.00	
09-19	AIM01 (AIM TO PLEASE JANITORIAL SE48-AUG-19)	08/30/19	09/29/19	A		3493.10	AIM01, 48-AUG-19, AUG-19 JANITORIAL MONTHLY
09-19	AME06 (AMERICAN FIDELITY ASSURANCE FSA09-19H)	09/04/19	10/04/19	A		1008.32	AME06, SEPT-19 FLEXIBLE SPENDING ACCOUNT
09-19	ATT02 (AT&T)	13622326	09/13/19	10/13/19	A	393.59	ATT02, 13622326, PAYER #9391035694, 8/13-9/1
09-19	ATT03 (AT&T)	352649409	08/19/19	09/18/19	A	935.12	ATT03, 4352649409, AUG-19 INTERNET PRI
		971740501	09/19/19	10/19/19	A	935.12	ATT03, 6971740501, SEPT-19 INTERNET PRI
		Vendor's Total ----->				1870.24	
09-19	AVI01 (AMADOR VALLEY INDUSTRIES)	774193	08/31/19	09/30/19	A	424.97	AVI01, 774193, AUG-19 GARBAGE PICK UP SERVIC
09-19	BAY08 (BAY CITY ELECTRIC WORKS)	W215068	09/25/19	10/25/19	A	2109.24	BAY08, W215068, PO #7133 2019 ANNUAL INSPECT
09-19	BRO03 (KARLA SUE BROWN)	AUG-2019H	08/31/19	09/30/19	A	100.00	BRO03, AUG-19 BOD STIPEND
		SEPT-2019H	09/30/19	10/30/19	A	200.00	BRO03, SEPT-19 BOD STIPEND
		Vendor's Total ----->				300.00	
09-19	CAL04 (CALIFORNIA WATER SERVICE)	198082019H	08/20/19	09/19/19	A	928.46	CAL04, 0198655555, BUS WASH 7/18-8/16/19
		257082919H	08/29/19	09/28/19	A	51.63	CAL04, 2575555555, TC FIRE 9/1-9/30/19
		361083019H	08/30/19	09/29/19	A	36.70	CAL04, 3616555555, TC WATER 8/1-8/29/19
		461083019H	08/30/19	09/29/19	A	434.41	CAL04, 4616555555, TC IRRG. 8/1-8/29/19
		475082919H	08/29/19	09/28/19	A	68.84	CAL04, 4755555555, MOA FIRE 9/1-9/30/19
		575082919H	08/29/19	09/28/19	A	68.84	CAL04, 5755555555, CONTRACTOR FIRE 9/1-9/30/19
		909081919H	08/19/19	09/18/19	A	1086.82	CAL04, 9098655555, MOA WATER 7/18-8/16/19
		Vendor's Total ----->				2675.70	
09-19	CAL13 (CALIFORNIA TRANSIT)	312019AUG	09/06/19	10/06/19	A	5505.51	CAL13, 31-2019-AUG, AUG-19 INSURANCE CLAIMS
		312019SEP	09/30/19	10/30/19	A	1356.44	CAL13, 31-2019-SEPT, SEPT-19 INSURANCE CLAIM
		Vendor's Total ----->				6861.95	
09-19	CAL15 (CALTRONICS BUSINESS SYS)	2838194H	08/14/19	09/13/19	A	118.14	CAL15, 2838194, BIZHUB 7/16-8/15/19
09-19	CAS02 (LISETH CASTRO)	0731-0916H	09/23/19	10/23/19	A	38.28	CAS02, 7/31-9/16/19 TRAVEL REIMBURSE
09-19	CDW01 (CDW-G GOVERNMENT, INC)	TZN2729	09/19/19	10/19/19	A	2202.48	CDW01, TZN2729, PO #7440 REPLACE NETWORK SWI
		TZW7059	09/20/19	10/20/19	A	13327.41	CDW01, TZW7059, PO #7740 REPLACE NETWORK SWI
		VBJ1951	09/23/19	10/23/19	A	2356.52	CDW01, VBJ1951, PO #7440 REPLACE NETWORK SWI
		VCF5303	09/25/19	10/25/19	A	4560.00	CDW01, VCF5303, PO #7440 REPLACE NETWORK SWI
		VCP5353	09/26/19	10/26/19	A	2636.00	CDW01, VCP5353, PO #7440 REPLACE NETWORK SWI
		Vendor's Total ----->				25082.41	
09-19	CEL01 (CELTIS VENTURES INC)	LAVTACDM4	09/01/19	10/01/19	A	3046.07	CEL01, LAVTACDM004, PO #7253 ON CALL DESIGN
09-19	CIT01 (CITY OF LIVERMORE)	1294-FY20	08/20/19	09/19/19	A	1456.46	CIT01, PERMIT #1294(19-20), FY20 RUTAN WATER
09-19	CIT06 (CITY OF LIVERMORE SEWER)	BW082019	08/20/19	09/19/19	A	65.70	CIT06, 138143-00, BUS WASH 7/16-8/20/19
		BW091719	09/17/19	10/17/19	A	65.70	CIT06, 138143-00, BUS WASH 8/20-9/17/19
		TC091019	09/10/19	10/10/19	A	46.07	CIT06, 133389-00, TRANSIT CENTER 8/13-9/10/1
		MOA082019	08/20/19	09/19/19	A	210.29	CIT06, 133294-00, MOA SEWER 7/16-8/20/19
		MOA091719	09/17/19	10/17/19	A	237.66	CIT06, 133294-00, MOA SEWER 8/20-9/17/19
		Vendor's Total ----->				625.42	
09-19	CIT07 (CITY OF LIVERMORE - WATER)	361082019H	08/20/19	09/19/19	A	35.00	CIT07, 139361-00, ATLANTIS SEWER 7/16-8/20/1
		388090319H	09/03/19	10/03/19	A	127.29	CIT07, 139388-00, BUS WASH 8/6-9/3/19
		399082019H	08/20/19	09/19/19	A	30.87	CIT07, 139399-00, ATLANTIS SEWER 7/16-8/20/1
		430082019H	08/20/19	09/19/19	A	175.59	CIT07, 138430-01, ATLANTIS INDOOR 7/16-8/20/

REPORT.: Oct 15 19 Tuesday
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LAVTA
 Month End Payable Activity Report
 Prior Period Report for 09-19

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Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
09-19	CIT07 (CITY OF LIVERMORE - WATER)	431090319H 432082019H	09/03/19 08/20/19	10/03/19 09/19/19	A A	41.10 15.18	CIT07, 138431-00, ATLANTIS IRRG. 8/6-9/3/19 CIT07, 138432-00, ATLANTIS FIRE 7/16-8/20/19
		Vendor's Total ----->				425.03	
09-19	COO03 (BOB COOMBER)	SEPT-2019H	09/30/19	10/30/19	A	50.00	COO03, SEPT-19 BOD STIPEND
09-19	COR01 (CORBIN WILLITS SYSTEMS)	B908151 B909151	08/15/19 09/15/19	09/14/19 10/15/19	A A	244.24 244.24	COR01, B908151, AUG-19 SERVICE COR01, B909151, SEPT-19 SERVICE
		Vendor's Total ----->				488.48	
09-19	DAI02 (ALLIANT INSURANCE SERVICES)	5574	10/15/19	10/15/19	A	7327.66	DAI02, 5574, PO #R-1029 FY20 SLIP INSURANCE-
09-19	DAY02 (DAY & NIGHT PEST CONTROL)	146368	08/16/19	09/15/19	A	218.00	DAY02, 146368, 8/16/19 RUTAN SERVICE
09-19	DEL05 (ALLIED ADMIN/DELTA DENTAL)	OCT-2019H	09/25/19	10/25/19	A	2294.02	DEL05, OCT-19 DENTAL INSURANCE
09-19	DIR01 (DIRECT TV)	687398128	09/11/19	10/11/19	A	18.25	DIR01, 36687398128, SEPT-19 SERVICE
09-19	DIR02 (DIRECT DEPOSIT OF PAYROLL C	20190906H 20190920H	09/12/19 09/27/19	10/12/19 10/27/19	A A	41204.33 52197.24	DIR02, PR DIRECT DEPOSIT 8/24-9/6/19 DIR02, PR DIRECT DEPOSIT 9/7-9/20/19
		Vendor's Total ----->				93401.57	
09-19	EFT01 (ELECTRONIC FUND TRANFERS)	20190906H 20190920H	09/12/19 09/27/19	10/12/19 10/27/19	A A	7799.15 11869.61	EFT01, FEDERAL TAXES 8/24-9/6/19 EFT01, FEDERAL TAXES 9/7-9/20/19
		Vendor's Total ----->				19668.76	
09-19	EME01 (EMERALD LANDSCAPE CO INC)	338245 339409 341333	07/31/19 09/01/19 09/30/19	08/30/19 10/01/19 10/30/19	A A A	3500.00 1226.00 1226.00	EME01, 338245, PO #7382 REMOVE WALL VEGETATI EME01, 339409, SEPT-19 LANDSCAPING SERVICE EME01, 341333, OCT-19 LANDSCAPING SERVICE
		Vendor's Total ----->				5952.00	
09-19	EMP01 (EMPLOYMENT DEVEL DEPT)	20190906H 20190920H	09/12/19 09/27/19	10/12/19 10/27/19	A A	2866.23 3919.36	EMP01, STATE TAXES 8/24-9/6/19 EMP01, STATE TAXES 9/7-9/20/19
		Vendor's Total ----->				6785.59	
09-19	FRE01 (FREMONT RUBBER STAMP CO)	164658 165009	08/21/19 09/23/19	09/20/19 10/23/19	A A	34.82 67.76	FRE01, 164658, PO #7416 ENGRAVED NAME PLATES FRE01, 165009, PO #7458 ENGRAVED NAME PLATES
		Vendor's Total ----->				102.58	
09-19	GAN01 (GANNETT FLEMING COMPANIES)	01-79366	08/16/19	09/15/19	A	1135.19	GAN01, 065649.01-79366, RFP 2016-04 SAV-ENGI
09-19	GOG01 (GO GO GRANDPARENT)	INV #1u INV #1RE	09/30/19 09/30/19	/ / 10/30/19	/ / A	850.00 850.00	GOG01, INV #1, PO #7405 SERVICE SET UP-CK RE
		Vendor's Total ----->				.00	
09-19	HAG01 (SCOTT HAGGERTY)	AUG-2019H SEPT-2019H	08/31/19 09/30/19	09/30/19 10/30/19	A A	100.00 200.00	HAG01, AUG-19 BOD STIPEND HAG01, SEPT-19 BOD STIPEND
		Vendor's Total ----->				300.00	
09-19	HAN01 (HANSON BRIDGETT MARCUS)	1247113 1247114 1247115	08/30/19 08/30/19 08/30/19	09/29/19 09/29/19 09/29/19	A A A	2954.50 1575.32 6240.00	HAN01, 1247113, JULY-19 CONTRACT LEGAL FEES HAN01, 1247114, JULY-19 ADMIN LEGAL FEES HAN01, 1247115, JULY-19 RAIL LEGAL FEES
		Vendor's Total ----->				10769.82	
09-19	HAU01 (DAVID HAUBERT)	SEPT-2019H	09/30/19	10/30/19	A	200.00	HAU01, SEPT-19 BOD STIPEND
09-19	HER05 (MELISSA HERNANDEZ STRAH)	AUG-2019 SEPT-2019	08/31/19 09/30/19	09/30/19 10/30/19	A A	100.00 200.00	HER05, AUG-19 BOD STIPEND HER05, SEPT-19 BOD STIPEND
		Vendor's Total ----->				300.00	
09-19	HOL02 (HOLT OF CALIFORNIA)	080283292	09/11/19	10/11/19	A	1748.52	HOL02, SW080283292, NEW BATTERY FOR MODEL-GC

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09-19	INT01 (INTERSTATE PLASTICS)	7113030	07/29/19	08/28/19	A	4686.83	INT01, 7113030, PO #7374 PLASTIC SHELTER INS
09-19	IPC01 (IPC (USA) INC)	232819324	08/23/19	09/22/19	A	18620.74	IPC01, 232819324, 8/23/19 FUEL DELIVERY
		233318224	08/30/19	09/29/19	A	19089.09	IPC01, 233318224, 8/30/19 FUEL DELIVERY
		233963499	09/10/19	10/10/19	A	19598.50	IPC01, 233963499, 9/10/19 FUEL DELIVERY
		234872139	09/24/19	10/24/19	A	19917.67	IPC01, 234872139, 9/24/19 FUEL DELIVERY
		Vendor's Total ----->				77226.00	
09-19	JTH01 (J. THAYER COMPANY)	1387279-0	08/30/19	09/29/19	A	273.54	JTH01, 1387279-0, 8/30/19 PRINTING PAPER
		1394729-0	09/26/19	10/26/19	A	207.73	JTH01, 1394729-0, 9/26/19 PRINTING PAPER
		Vendor's Total ----->				481.27	
09-19	KIM02 (KIMLEY-HORN AND ASSOC, INC)	14712899	09/18/19	10/18/19	A	14300.17	KIM02, 14712899, AUG-19 TSP UPGRADE & EXPAND
09-19	KKI01 (ALPHA MEDIA LLC)	414143-2	08/31/19	09/30/19	A	7150.00	KKI01, 414143-2, 7/29-9/1/19 RADIO ADS
09-19	KOF01 (KOFF & ASSOCIATES)	5519	08/03/19	09/02/19	A	1273.00	KOF01, 5519, PO #7169 COMP STUDY #5
		5592	09/04/19	10/04/19	A	1340.00	KOF01, 5592, PO #7169 COMP STUDY #6
		Vendor's Total ----->				2613.00	
09-19	LIV10 (LIVERMORE SANITATION INC)	1178069	08/31/19	09/30/19	A	2490.76	LIV10, 1178069, AUG-19 GARBAGE SERVICE
		1180181	09/30/19	10/30/19	A	2490.76	LIV10, 1180181, SEPT-19 GARBAGE SERVICE
		Vendor's Total ----->				4981.52	
09-19	LYF01 (LYFT, INC)	41150	08/31/19	09/30/19	A	4347.33	LYF01, 41150, AUG-19 CODE: GODUBLIN
09-19	MAR05 (KELLI MARURI)	DEPOSIT	09/30/19	10/30/19	A	165.00	MAR05, DEPOSIT FOR VETERAN'S DAY CELEBRATION
09-19	MCC01 (TONY McCAULAY)	AUG-2019H	09/19/19	10/19/19	A	639.75	MCC01, AUG-19 TRAVEL & EXPENSE REIMBURSE
09-19	MER01 (MERCHANT SERVICES)	TC083119H	08/31/19	09/30/19	A	118.67	MER01, AUG-19 TRANSIT CENTER CC FEES
		MOA083119H	08/31/19	09/30/19	A	142.69	MER01, AUG-19 MOA CC FEES
		Vendor's Total ----->				261.36	
09-19	MET01 (METROPOLITAN TRANSPORT-)	AR020358	05/31/19	06/30/19	A	17823.59	MET01, AR020358, APR-19 CLIPPER FEES
09-19	MLW01 (MACLEOD WATTS INC.)	190911-LA	09/11/19	10/11/19	A	1000.00	MLW01, 190911-LAVTA, PO #6492 GASB 75 JULY-1
09-19	MMC01 (MELANIE MACKERT)	SEPT-2019	09/05/19	10/05/19	A	500.00	MMC01, SEPT-19 VOICE OVER WORK FOR ADWHEEL A
09-19	MTM01 (MEDICAL TRANSPORTATION MANA)	JULY-2019H	08/03/19	09/02/19	A	115049.25	MTM01, JULY-19 MONTHLY SERVICE
		MTM112133H	09/06/19	10/06/19	A	9930.00	MTM01, MTM-112133, 6/19-8/5/19 COUNTYWIDE &
		MTM112134H	09/30/19	10/30/19	A	10912.50	MTM01, MTM-112134, NORTH BAY JULY-19
		Vendor's Total ----->				135891.75	
09-19	MVT01 (MV TRANSPORTATION, INC.)	102458H	08/03/19	09/02/19	A	391918.43	MVT01, 102458, AUG-19 1ST INSTALL PAYMENT
		102460H	08/30/19	09/29/19	A	391537.76	MVT01, 102460, AUG-19 2ND INSTALL PAYMENT
		102998H	09/03/19	10/03/19	A	391918.43	MVT01, 102998, SEPT-19 1ST INSTALL PAYMENT
		102999H	09/03/19	10/03/19	A	391918.43	MVT01, 102999, SEPT-19 2ND INSTALL PAYMENT
		JULY-2019H	08/05/19	09/04/19	A	74922.56	MVT01, JULY-19 FIXED ROUTE MONTHLY SERVICE
		Vendor's Total ----->				1642215.61	
09-19	NAR01 (KATHERINE NARUM)	AUG-2019H	08/31/19	09/30/19	A	100.00	NAR01, AUG-19 BOD STIPEND
09-19	NAV01 (CHRISTY NAVARRO)	AUG-2019H	09/03/19	10/03/19	A	36.04	NAV01, AUG-19 EXPENSE REIMBURSE
		8-29-19EXH	08/29/19	09/28/19	A	266.60	NAV01, OCT-19 APTA CONFERENCE AIRFARE-REIMBU
		Vendor's Total ----->				302.64	
09-19	NEL01 (NELSON\NYGAARD CONSULTING A	74333RH	06/28/19	07/28/19	A	4544.25	NEL01, 74333R, 10/18 THRU 1/19 COMP OPS ANAL
09-19	OAK01 (OAKS BUSINESS PK OWNERS)	3RDQTR-19H	07/01/19	07/31/19	A	3293.00	OAK01, 3RD QTR BUSINESS PARK DUES 2019 (FY20

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09-19	OFF01 (OFFICE DEPOT)	879449001	08/07/19	09/06/19	A	193.22	OFF01, 357879449001, 8/6/19 OFFICE SUPPLIES
		891752001C	08/07/19	09/06/19	A	21.83	OFF01, 358891752001, 8/7/19 SUPPLIES-CREDIT
		Vendor's Total ----->				171.39	
09-19	PAC01 (AT&T)	ATT 08/19H	08/13/19	09/12/19	A	159.61	PAC01, ACCT #925-245-0576, 8/13-9/12/19
		ATT080719H	08/07/19	09/06/19	A	33.03	PAC01,ACCT #232-351-6260, CONTRACTOR FIRE 8/
		ATT081119H	08/11/19	09/10/19	A	351.43	PAC01,ACCT #436-951-0106, ATLANTIS T1 8/11-9
		ATT081319H	08/13/19	09/12/19	A	226.78	PAC01,ACCT #925-243-9029, ATLANTIS ALARM 8/1
		Vendor's Total ----->				770.85	
09-19	PAC02 (PACIFIC GAS AND ELECTRIC)	580090919H	09/09/19	10/09/19	A	8644.65	PAC02, 5809326332-3, MOA ELECTRIC, 8/1-9/2/1
		606090519H	09/05/19	10/05/19	A	1375.20	PAC02, 6062256368-6, ATLANTIS, 7/31-8/28/19
		726090319H	09/03/19	10/03/19	A	1716.36	PAC02, 7264840356-5, RAPID BUS STOPS 7/23-8/
		764082019H	08/20/19	09/19/19	A	159.38	PAC02, 7649646868-7, DOOLAN TWR, 7/15-8/13/1
		900081519H	08/15/19	09/14/19	A	211.17	PAC02, 9007202117-4, MOA GAS, 7/16-8/14/19
		Vendor's Total ----->				12106.76	
09-19	PAC11 (PACIFIC ENVIROMENTAL SERV)	1722	09/03/19	10/03/19	A	120.00	PAC11, 1722, AUG-19 RUTAN MONTHLY SERVICE
		1723	09/03/19	10/03/19	A	120.00	PAC11, 1723, AUG-19 ATLANTIS MONTHLY SERVICE
		Vendor's Total ----->				240.00	
09-19	PEN01 (JERRY PENTIN)	SEPT-2019H	09/30/19	10/30/19	A	200.00	PEN01, SEPT-19 BOD STIPEND
09-19	PER01 (PERS)	FY2019CH	07/31/19	08/30/19	A	59398.66	PER01, FY19 UNFUNDED ACCRUED LIABILITY-CLASS
		FY2019NH	07/31/19	08/30/19	A	1493.93	PER01, FY19 UNFUNDED ACCRUED LIABILITY-NEW P
		20190906CH	09/12/19	10/12/19	A	3650.79	PER01, PERS RETIREMENT CLASSIC 8/24-9/6/19
		20190906NH	09/12/19	10/12/19	A	4377.77	PER01, PERS RETIREMENT NEW 8/24-9/6/19
		20190920CH	09/27/19	10/27/19	A	3650.79	PER01, PERS CLASSIC CONTRIBUTION 9/7-9/20/19
		20190920NH	09/27/19	10/27/19	A	4433.20	PER01, PERS NEW CONTRIBUTIONS 9/7-9/20/19
		GASB-2019H	08/20/19	09/19/19	A	700.00	PER01, GASB-68 REPORTING FEES 2019
		Vendor's Total ----->				77705.14	
09-19	PER03 (CAL PUB EMP RETIRE SYSTM)	OCT-2019H	09/16/19	10/16/19	A	35411.04	PER03, OCT-19 HEALTH INSURANCE
09-19	PER04 (CALPERS RETIREMENT SYSTEM)	20190823H	09/01/19	10/01/19	A	2124.30	PER04, PERS 457 CONTRIBUTION 8/10-8/23/19
		20190906H	09/12/19	10/12/19	A	2124.30	PER04, PERS 457 CONTRIBUTIONS 8/24-9/6/19
		20190920H	09/27/19	10/27/19	A	2126.83	PER04, PERS 457 CONTRIBUTIONS 9/7-9/20/19
		Vendor's Total ----->				6375.43	
09-19	PLA02 (PLANETERIA MEDIA LLC)	16711	08/15/19	09/14/19	A	325.00	PLA02, 16711, PO #7119 WEB HOSTING AUG-19
		16804	09/15/19	10/15/19	A	325.00	PLA02, 16804, PO #7119 WEB HOSTING SEPT-19
		Vendor's Total ----->				650.00	
09-19	PRO02 (PROFESSIONAL ELECTRIC)	2231	05/08/19	06/07/19	A	393.00	PRO02, 2231, PO #7456 STREET LIGHT NEAR DISP
09-19	QUE01 (QUENCH)	01965120	09/01/19	10/01/19	A	281.87	QUE01, 01965120, PO #6616 QUENCH 810(9/19-11
09-19	RSE01 (R & S ERECTION)	110120COT	01/31/19	03/02/19	A	27.19	RSE01, 110120-COTC, PO #7236 HINGES FURNISH
		111940-GR	06/27/19	07/27/19	A	266.50	RSE01, 111940-GR, PO #7439 REPAIR ATLANTIS G
		Vendor's Total ----->				293.69	
09-19	SCF01 (SC FUELS)	4081884	09/19/19	10/19/19	A	19868.85	SCF01, 4081884, 9/19/19 FUEL DELIVERY
09-19	SEL00 (SELECT IMAGING)	87531	08/15/19	09/14/19	A	312.73	SEL00, 87531, PO #R-1025 VALLEY LINK ENVELOP
09-19	SHA02 (SHAMROCK OFFICE SOLUTIONS)	418958	07/25/19	08/24/19	A	36.50	SHA02, 418958, FRONT DESK PRINTER 6/30-7/29/
		425347	08/26/19	09/25/19	A	34.86	SHA02, 425347, FRONT DESK PRINTER 7/30-8/29/
		430672	09/25/19	10/25/19	A	38.90	SHA02, 430672, FRONT DESK PRINTER 8/30-9/29/
		Vendor's Total ----->				110.26	
09-19	SHE05 (SHELL)	AUG-2019H	09/06/19	10/06/19	A	75.46	SHE05, AUG-2019 CC STATEMENT
09-19	SOLO1 (SOLUTIONS FOR TRANSIT)	19-0705LA	07/05/19	08/04/19	A	2083.33	SOLO1, 19-0705LAVTA, JUN-19 CLIPPER ANALYSIS
		19-0905LA	09/05/19	10/05/19	A	2083.33	SOLO1, 19-0905LAVTA, AUG-19 CLIPPER ANALYSIS
		Vendor's Total ----->				4166.66	

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09-19	STA01 (STATE COMPENSATION FUND)	SEPT-2019H	08/21/19	09/20/19	A	1759.83	STA01, SEPT-19 WORKER'S COMP PREMIUM
09-19	STA13 (STAPLES CREDIT PLAN)	SEPT-2019H	09/08/19	10/08/19	A	866.26	STA13, SEPT-19 CC STATEMENT
09-19	STA19 (STATE OF CALIFORNIA-DEPT OF 20002504	09/12/19	10/12/19	A	2298.16	STA19, 20002504, RAIL PROJECT 04-0419000266	
09-19	STE04 (JONATHAN STEKETEE)	AUG-2019H	09/04/19	10/04/19	A	405.05	STE04, AUG-19 EXPENSE REIMBURSE
09-19	STI01 (STILES TRUCK BODY & EQUIPME	62562	09/06/19	10/06/19	A	57710.50	STI01, 62562, PO #7227 NEW SHOP TRUCK
		62993	09/06/19	10/06/19	A	3239.50	STI01, 62993, PO #7339 CUSTOM DECK FOR SHOP
		Vendor's Total ----->				60950.00	
09-19	TAX14 (KAREN ADAMS)	0726-0809H	09/19/19	10/19/19	A	140.36	TAX14, PARATAXI REIMBURSE 7/26-8/9/19
09-19	TAX91 (VIVIAN MARIE MILLER)	0717-0810H	09/06/19	10/06/19	A	246.04	TAX91, PARATAXI REIMBURSE 7/17-8/10/19
09-19	TEL01 (TPx COMMUNICATIONS)	120353028	08/31/19	09/30/19	A	2039.76	TEL01, 120353028-0, 9/1-9/30/19 SERVICE
09-19	TIC01 (ZEV KAHN)	9-23-19SA	09/23/19	10/23/19	A	10.01	TIC01, 9/23/19 UBER-GO DUBLIN DISCOUNT CODE
09-19	TRE01 (MICHAEL TREE)	JUL-AUG19H	09/30/19	10/30/19	A	760.38	TRE01, JULY & AUG-19 RAIL MILEAGE REIMBURSE
09-19	TX133 (SAROJA IYER)	0806-0830	09/23/19	10/23/19	A	123.00	TX133, PARATAXI REIMBURSE 8/6-8/30/19
09-19	TX136 (VIRGINIA REID)	0605-0621	09/05/19	10/05/19	A	44.63	TX136, PARATAXI REIMBURSE 6/5-6/21/19
09-19	TX156 (YVONNE BRETOI)	0806-0827	09/23/19	10/23/19	A	107.10	TX156, PARATAXI REIMBURSE 8/6-8/27/19
09-19	TX168 (EVELYN WRIGHT)	0810-0831	09/23/19	10/23/19	A	160.00	TX168, PARATAXI REIMBURSE 8/10-8/31/19
09-19	TX172 (SUDHA KULKARNI)	9-5-19	09/30/19	10/30/19	A	26.14	TX172, PARATAXI REIMBURSE 9/5/19
		8-16-19	09/23/19	10/23/19	A	20.00	TX172, PARATAXI REIMBURSE 8/16/19
		Vendor's Total ----->				46.14	
09-19	TX195 (CHARLES CREACY)	0826-0905	09/23/19	10/23/19	A	59.08	TX195, PARATAXI REIMBURSE 8/26-9/5/19
09-19	TX202 (KEITH WONG)	0727-0816	09/06/19	10/06/19	A	39.55	TX202, PARATAXI REIMBURSE 7/27-8/16/19
09-19	TX205 (MUHAMMAD ALI)	0701-0813	09/23/19	10/23/19	A	102.00	TX205, PARATAXI REIMBURSE 7/1-8/13/19
09-19	TX206 (FARZANA ALI)	0702-0828	09/23/19	10/23/19	A	178.50	TX206, PARATAXI REIMBURSE 7/2-8/28/19
09-19	TX217 (SHIRLEY FARRELL-COWLES)	7-15-19	09/06/19	10/06/19	A	28.05	TX217, PARATAXI REIMBURSE 7/15/19
09-19	TX218 (NICOLAS ZENAIDA)	7-19-19	09/06/19	10/06/19	A	17.85	TX218, PARATAXI REIMBURSE 7/19/19
09-19	TX219 (SYED ZAIDI)	0806-0822	09/23/19	10/23/19	A	99.84	TX219, PARATAXI REIMBURSE 8/6-8/22/19
09-19	TX220 (CYNTHIA TAYLOR)	0802-0831	09/23/19	10/23/19	A	54.99	TX220, PARATAXI REIMBURSE 8/2-8/31/19
		0905-0926	09/30/19	10/30/19	A	94.06	TX220, PARATAXI REIMBURSE 9/5-9/26/19
		Vendor's Total ----->				149.05	
09-19	TX221 (NANCY McCARTY)	8-10-19	09/23/19	10/23/19	A	20.00	TX221, PARATAXI REIMBURSE 8/10/19
09-19	TX222 (GENE ORPHANOPOULOS)	0809-0827H	09/20/19	10/20/19	A	150.33	TX222, PARATAXI REIMBURSE 8/9-8/27/19
09-19	TX223 (DAN STEVENS)	8-5-19H	09/20/19	10/20/19	A	40.00	TX223, PARATAXI REIMBURSE 8/5/19
09-19	TX224 (REBECCA ROBLE)	0903-0920	09/30/19	10/30/19	A	193.59	TX224, PARATAXI REIMBURSE 9/3-9/20/19

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Prior Period Report for 09-19

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Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
09-19	WOE01 (ROBERT L. WOERNER)	AUG-2019H	08/31/19	09/30/19	A	100.00	WOE01, AUG-19 BOD STIPEND
		SEPT-2019H	09/30/19	10/30/19	A	300.00	WOE01, SEPT-19 BOD STIPEND
						----->	
						400.00	

Total of Purchases -> 2938822.18
=====

AGENDA

ITEM 6

STAFF REPORT

SUBJECT: Fiscal Year 2019 Comprehensive Annual Financial Report (CAFR)

FROM: Tamara Edwards, Director of Finance

DATE: October 22, 2019

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 2019. This report includes the annual audit prepared by Maze and Associates and staff stating that for the period audited, there were no findings.

A manager from Maze and Associates will be attending November 4, 2019 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 2019 Comprehensive Annual Financial Report

**LIVERMORE AMADOR VALLEY
TRANSIT AUTHORITY
LIVERMORE, CALIFORNIA
COMPREHENSIVE ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2019**

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, 2019

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LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2019

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LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

COMPREHENSIVE ANNUAL FINANCIAL REPORT

For the Year Ended June 30, 2019

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Insert Letter of Transmittal

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

PRINCIPAL OFFICIALS

June 30, 2019

Board of Directors

Chair Scott Haggerty, Supervisor, Alameda County

Vice Chair..... David Haubert, Mayor, City of Dublin

Member Bob Coomber, Councilmember, City of Livermore

Member Jerry Pentin, Councilmember, City of Pleasanton

Member Karla Brown, Councilmember, City of Pleasanton

Member Melissa Hernandez, Councilmember, City of Dublin

Member Bob Woerner, Councilmember, City of Livermore

Staff

Executive Director Michael Tree

Director of Planning & Marketing..... Tony McCauley

Director of Finance Tamara Edwards

Manager of Customer Service &
Contract OversightJonathan Steketee

Senior Transit Planner Cyrus Sheik

Senior Fleet and Technology Management
SpecialistDavid Massa

Paratransit Planner..... Kadri Kulm

Senior Grants, Project Management, &
Contracts Specialist Jennifer Yeamans

Accounting Analyst Daniel Zepeda

Executive Assistant Jennifer Suda

Marketing and Communications Specialist...Christy Navarro

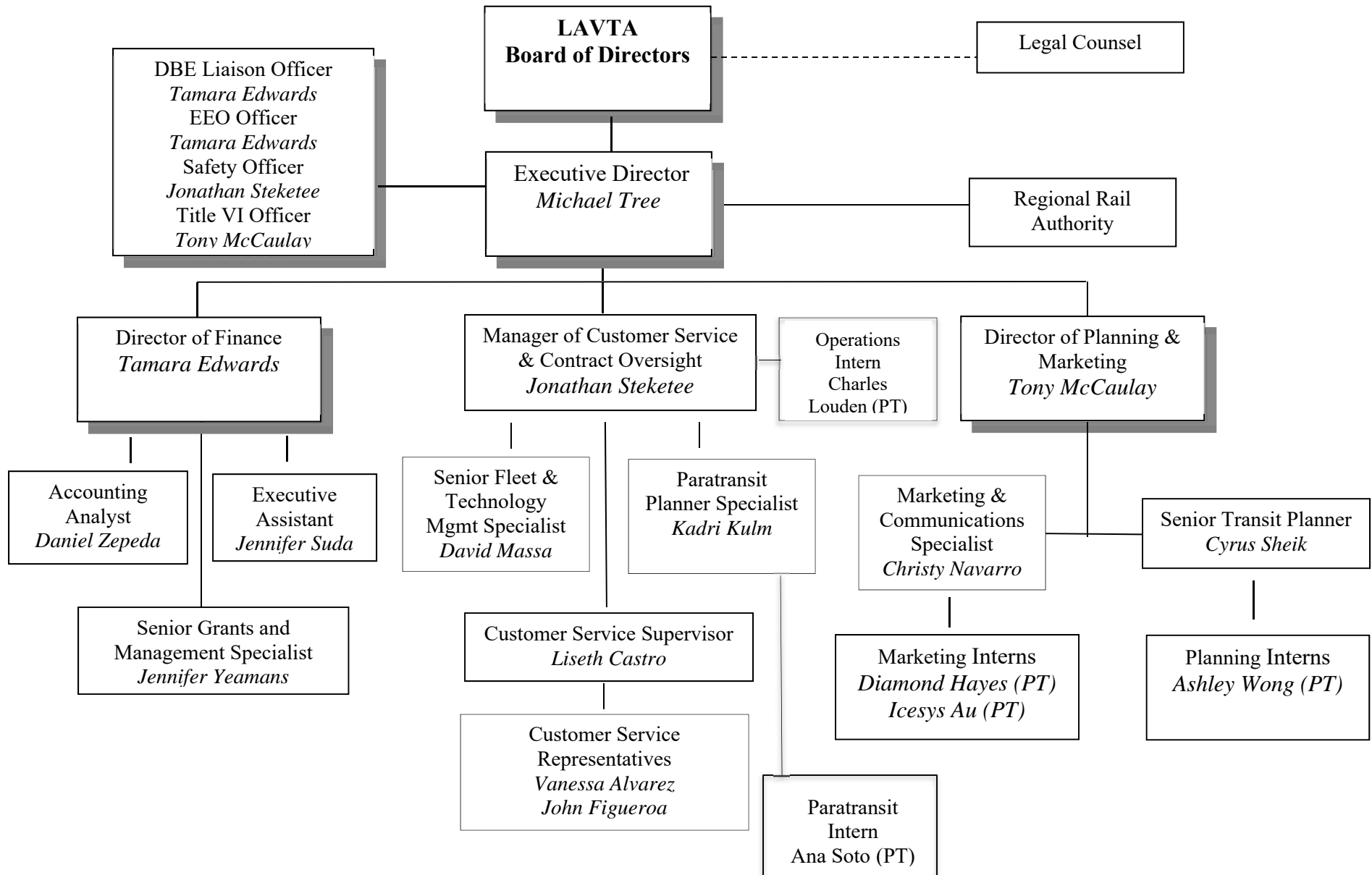
Customer Service SupervisorLiseth Castro

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, 2018

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), California, as of and for the year ended June 30, 2019, 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, 2019 and the respective changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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 as listed in the Table of Contents 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. 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. Such 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 October 15, 2019, 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 2018 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated November 1, 2018. In our opinion, the summarized comparative information presented herein as of and for the year ended June 30, 2018 is consistent, in all material respects, with the audited financial statements from which it has been derived.

Pleasant Hill, California
October 15, 2019

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MANAGEMENT DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2019

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, 2019.

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, 2019 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, 2019 and June 30, 2018:

Table 1

Statement of Net Position		
	Year Ending 6/30/2019	Year Ending 6/30/2018
Assets:		
Cash and investments	\$10,796,511	\$8,796,928
Receivables	10,272,111	6,208,797
Capital assets (depreciated)	<u>59,709,187</u>	<u>62,661,701</u>
Total assets	<u>80,777,809</u>	<u>77,667,426</u>
Deferred Outflows		
Deferred Outflows	<u>776,033</u>	<u>916,726</u>
Liabilities:		
Accounts/Claims payable	8,040,711	4,878,578
Due to LTF	13,093,436	10,198,420
Net Pension Liability	1,051,448	1,075,263
Net OPEB liability	<u>678,489</u>	<u>813,894</u>
Total liabilities	<u>22,864,084</u>	<u>16,966,155</u>
Deferred Inflows		
Deferred inflows	<u>\$119,266</u>	<u>\$94,991</u>
Net Position:		

Net investments in capital assets	59,689,913	62,661,701
Unrestricted	<u>(1,119,421)</u>	<u>(1,138,695)</u>
Total restricted Net Position	<u>58,570,492</u>	<u>61,523,006</u>

Assets and Deferred Outflows

Total assets and deferred outflows amounted to \$81,553,842 consisting of \$21,068,622 in current assets such as cash and accounts receivable, \$59,709,187 in capital assets primarily vehicles and facilities including furnishings and equipment, and \$776,033 in pension related deferred outflows. Notes 2, 3, 8, and 10 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, 2019 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.

TSP System Upgrade

In a number of high use intersections throughout the authority's service area Transit Signal Priority detectors have been placed. This system allows the transponder on the buses, when certain conditions are met, to communicate with the detector and cause the green light to remain green for a longer period of time. This technology helps decrease the travel time. The authority is in the process of upgrading this system to a GPS based system to improve efficiency.

Liabilities and Deferred Inflows

Liabilities and deferred inflows totaled \$22,983,350 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 \$11,915,544 in reserves.

Net Position

Change of Net Position was (2,952,514) this decrease in Net Position is the depreciation on existing capital assets being greater than the additions of 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 all 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, 2019 and June 30, 2018:

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

	Year Ending 6/30/2019	Year Ending 6/30/2018
EXPENSES		
Expenses, non-capital		
Board of Directors	\$17,190	\$12,600
Executive Director	3,848,996	1,595,315
Administrative Services	2,046,045	1,435,628
Planning	573,804	813,384
Marketing	777,227	581,771
Operations	<u>13,745,979</u>	<u>12,582,572</u>
Total Expenses, non-capital	<u>21,009,241</u>	<u>17,021,270</u>
Expenses, capital		
Depreciation	4,354,157	4,381,174
Total Expenses, capital	<u>4,354,157</u>	<u>4,381,174</u>
Total expenses	<u>25,363,398</u>	<u>21,402,444</u>
REVENUES		
Program operating revenues:		
Fare and contract revenues	\$2,535,311	\$2,358,653
Advertising and ticket concessions	<u>146,290</u>	<u>134,585</u>
Total operating revenues	2,681,601	2,493,238
Non-operating revenues, non-capital:		
Operating grants and contributions	18,327,640	14,517,071
Total non-operating revenues, non-capital	<u>18,327,640</u>	<u>14,517,071</u>
Total non-capital revenues	<u>21,009,241</u>	<u>17,010,309</u>
Net Loss Before Capital Contributions	4,354,157	4,391,935
Non-operating revenues, capital		
Gain (Loss) on Disposal of Equipment	<u>(52,472)</u>	<u>(33,816)</u>
Total Gain (Loss)	<u>(52,472)</u>	<u>(33,816)</u>
Net non-operating revenues before capital contributions (grants)	<u>18,275,168</u>	<u>14,483,255</u>
Capital grants, net		
Total capital grants, net	<u>1,454,115</u>	<u>15,836,559</u>
Total revenues	<u>\$22,410,884</u>	<u>\$32,813,052</u>

CHANGE IN NET POSITION	(2,952,514)	11,410,608
Net Position, beginning	<u>61,523,006</u>	<u>50,112,398</u>
Net Position, ending	<u>58,570,492</u>	<u>61,523,006</u>

Expenses

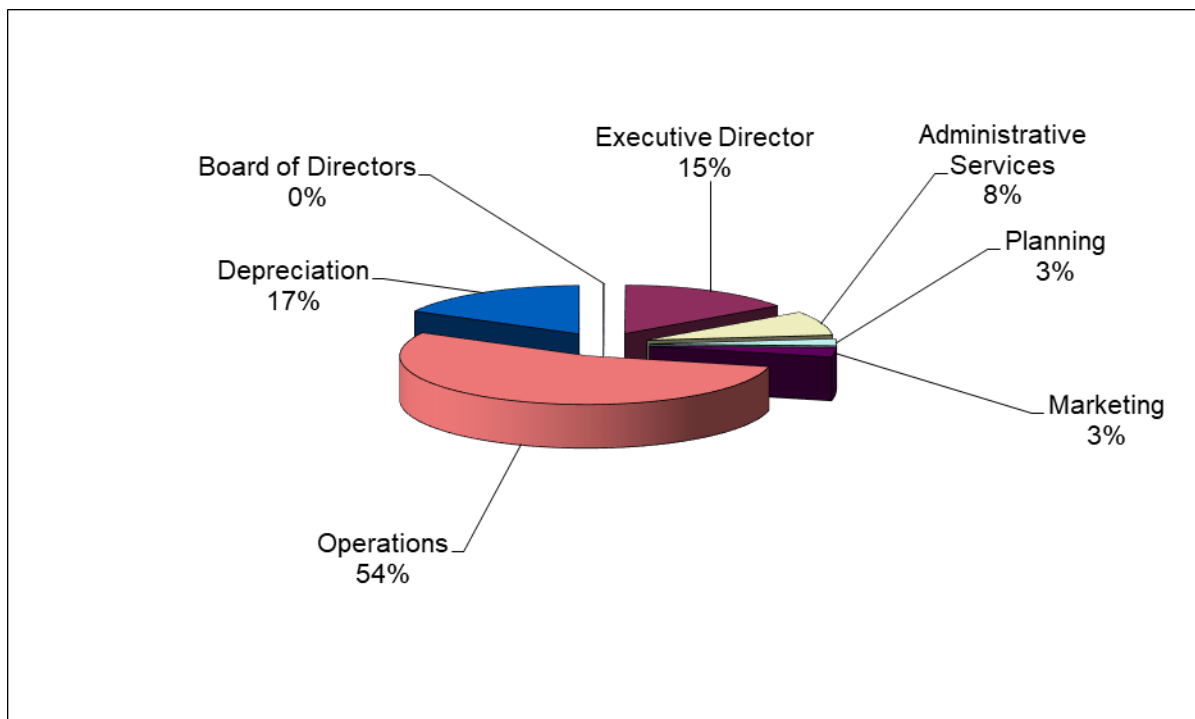
Total expenses including depreciation (which was \$4,354,157) were \$25,363,398 in the fiscal year ending June 30, 2019. Adjusting for depreciation this was a 19% increase over the prior year. The increase in expenses was driven by a number of factors, including contract increases for the purchased transportation 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 2019.



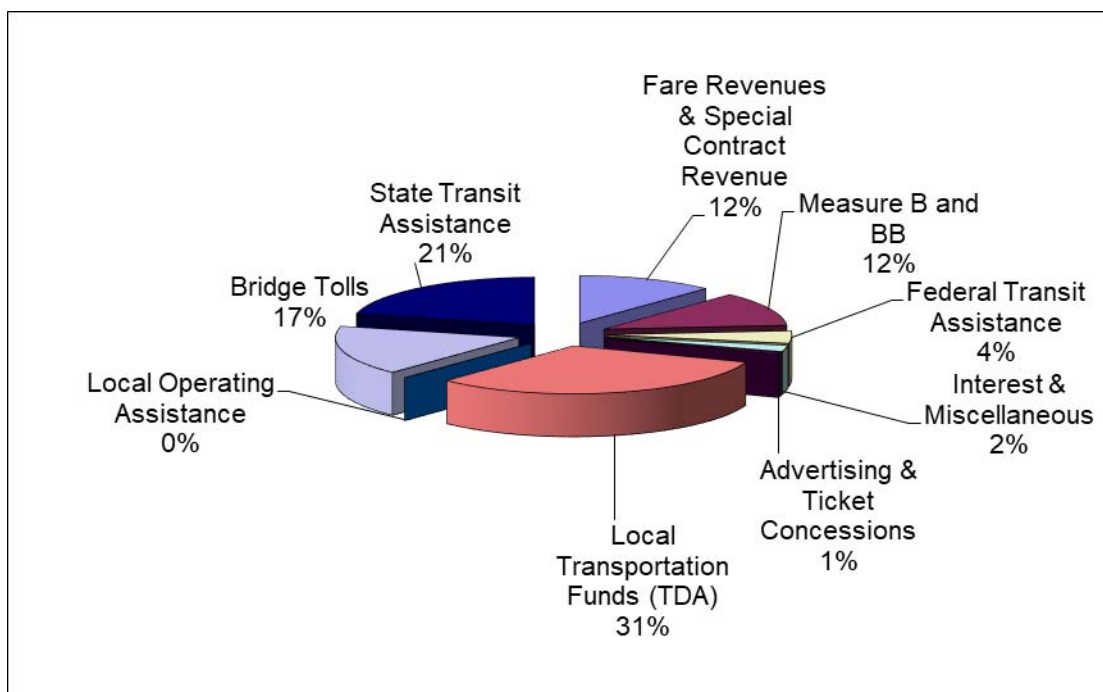
Revenues

The Authority's primary source of operating revenue is Transportation Development Act (TDA) Article 4.0 and 4.5 funds. In FY19, TDA accounted for 31% 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 \$870,129 or 4% of the total; this is a decrease over the prior year.

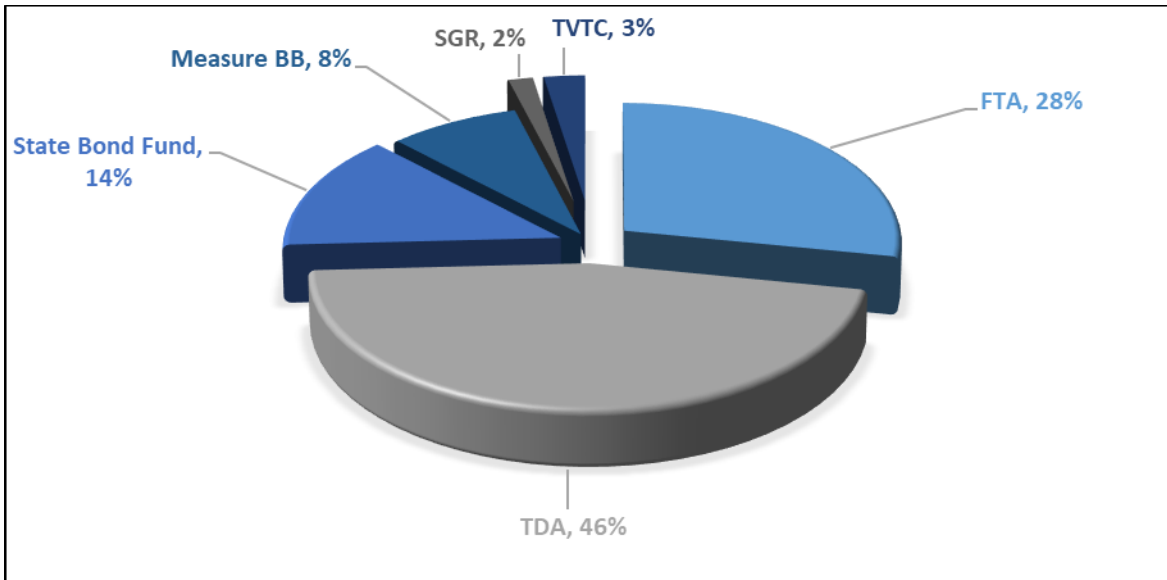
Revenue generated from operations (farebox, contract, and advertising revenues) also increased from the prior year.

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 2019.



Capital Contributions

Capital contributions in the fiscal year ending June 2019 were \$1,454,115 which is a decrease over the capital contributions for the fiscal year ending June 30, 2018 of \$15,836,559. The decrease in capital contributions is attributed to the decrease in capital spending, brought on an eighteen bus purchase in FY18 and zero buses purchased in FY19. Below are percentages by capital funding source for the fiscal year ending June 2019.



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, 2019
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2018

	2019				2018
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals
ASSETS					Totals
Current Assets					
Cash and investments (Note 2)	\$10,796,511				\$10,796,511
Receivables:					
Accounts	1,518,759	\$887,134	\$435,138	\$3,077,922	5,918,953
Capital grants	783,176	38,478			821,654
Due from other fund (Note 11)	3,272,092				3,272,092
Prepaid expenses	257,743	1,669			259,412
Total current assets	16,628,281	927,281	435,138	3,077,922	21,068,622
Noncurrent Assets					
Capital Assets (Note 3):					
Land and construction in progress	28,149,267				28,149,267
Depreciable assets	64,411,916	78,929			64,490,845
Subtotal capital assets	92,561,183	78,929			92,640,112
Less: accumulated depreciation	(32,893,582)	(37,343)			(32,930,925)
Capital assets, net	59,667,601	41,586			59,709,187
Total noncurrent assets	59,667,601	41,586			59,709,187
Total Assets	76,295,882	968,867	435,138	3,077,922	80,777,809
DEFERRED OUTFLOWS OF RESOURCES					
Pension related (Note 8)	465,559				465,559
OPEB related (Note 10)	310,474				310,474
Total Deferred Outflows of Resources	776,033				776,033
LIABILITIES					
Current Liabilities					
Due to other funds (Note 11)		835,633	559,499	1,876,960	3,272,092
Accounts payable and accrued liabilities	1,416,770	242,196		827,736	2,486,702
Claims payable (Note 1E)	70,036				70,036
Total current liabilities	1,486,806	1,077,829	559,499	2,704,696	5,828,830
Noncurrent Liabilities					
Unearned revenues (Note 6)	1,819,381			392,500	2,211,881
Due to LTF Operating (Note 4)	13,093,436				13,093,436
Net pension liability (Note 8)	1,051,448				1,051,448
Net OPEB liability (Note 10)	678,489				678,489
Total noncurrent liabilities	16,642,754			392,500	17,035,254
Total Liabilities	18,129,560	1,077,829	559,499	3,097,196	22,864,084
DEFERRED INFLOWS OF RESOURCES					
Pension related (Note 8)	85,630				85,630
OPEB related (Note 10)	33,636				33,636
Total Deferred Inflows of Resources	119,266				119,266
NET POSITION					
Net investment in capital assets (Note 7)	59,667,601	41,586			59,709,187
Unrestricted (Note 7)	(844,512)	(150,548)	(124,361)	(19,274)	(1,138,695)
Total Net Position	\$58,823,089	(\$108,962)	(\$124,361)	(\$19,274)	\$58,570,492

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, 2019
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals
					Totals
PROGRAM OPERATING REVENUES					
Fare revenues	\$1,588,905	\$162,931			\$1,751,836
Special contract revenue	751,039	32,436			783,475
Advertising and ticket concessions	126,868			\$19,422	146,290
Total program operating revenues	2,466,812	195,367		19,422	2,681,601
PROGRAM OPERATING EXPENSES					
Board of Directors	15,350	1,150	\$575	115	17,190
Executive Director	330,085	3,705	4,175	3,511,031	3,848,996
Administrative services	1,880,598	21,008	13,900	130,539	2,046,045
Planning	391,576	180,756	1,472		573,804
Marketing	609,996		2,992	164,239	777,227
Operations	12,026,291	1,611,811	100,369	7,508	13,745,979
Depreciation (Note 3)	4,351,045	3,112			4,354,157
Total program operating expenses	19,604,941	1,821,542	123,483	3,813,432	25,363,398
PROGRAM OPERATING LOSSES	(17,138,129)	(1,626,175)	(123,483)	(3,794,010)	(22,681,797)
NON-OPERATING REVENUES (EXPENSES)					
Interest and miscellaneous	239,277			192,499	431,776
Local Transportation Funds 4.0	5,876,379	478,762	121,432		6,476,573
Local Transportation Funds 4.5		141,539			141,539
State Transit Assistance	3,760,282	23,813		662,386	4,446,481
Local Operating Assistance					
FTA operating assistance	463,360	406,769			870,129
Local Sales Tax/Measure B and BB funds:					
Measure B grants	1,074,361	200,170			1,274,531
Measure BB grants	792,589	362,042	2,051		1,156,682
Measure BB - GAP Grants		9,968			9,968
Bridge tolls	580,836			2,939,125	3,519,961
Gain (Loss) on disposal of equipment	(52,472)				(52,472)
Net non-operating revenues, before capital contributions (grants)	12,734,612	1,623,063	123,483	3,794,010	18,275,168
Capital contributions (grants) (Note 6):					
FTA capital assistance	407,821				407,821
Local Transportation Funds 4.0	632,516	38,477			670,993
State Bond Fund - Prop 1B	196,738				196,738
Measure BB - GAP Grants	118,670				118,670
Low Carbon Transit Operations Program					
Strategic Government Resources	22,356				22,356
Tri-Valley Transportation Council	37,537				37,537
Bridge tolls					
Proceeds from Bus Sales					
Total capital contributions (grants)	1,415,638	38,477			1,454,115
Net non-operating revenues and contributions	14,150,250	1,661,540	123,483	3,794,010	19,729,283
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	(2,987,879)	35,365			(2,952,514)
Transfers in	291,253				291,253
Transfers out		(150,548)	(121,431)	(19,274)	(291,253)
Change in net position	(2,696,626)	(115,183)	(121,431)	(19,274)	(2,952,514)
NET POSITION,					
Beginning of Year	61,519,715	6,221	(2,930)		61,523,006
End of Year	\$58,823,089	(\$108,962)	(\$124,361)	(\$19,274)	\$58,570,492

See accompanying notes to basic financial statements

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2019
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2018

	2019				2018
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals
					Totals
CASH FLOWS FROM OPERATING ACTIVITIES					
Receipts from customers	\$2,912,032	\$100,622	\$118,108	(\$2,250,331)	\$880,431
Payments to vendors	(13,269,872)	(1,648,554)	(118,385)	(3,235,346)	(18,272,157)
Payments to and on behalf of employees	(2,060,248)	(170,776)	(37,813)	(133,844)	(2,402,681)
Net cash provided (used) by operating activities	(12,418,088)	(1,718,708)	(38,090)	(5,619,521)	(19,794,407)
CASH FLOWS FROM INVESTING ACTIVITIES					
Interest on investments	239,277			192,499	431,776
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Local Transportation Funds 4.0	8,771,395	478,762	121,432	392,500	9,764,089
Local Transportation Funds 4.5		141,539			141,539
State Transit Assistance	3,760,282	23,813		662,386	4,446,481
TFCA					
FTA operating assistance	463,360	368,291			831,651
Local sales tax/Measure B and BB funds	1,985,620	572,180	2,051		2,559,851
Bridge tolls	580,836			2,939,125	3,519,961
Transfers received from other funds	291,253				291,253
Transfers paid to other funds		(150,548)	(121,431)	(19,274)	(291,253)
Interfund payments	(3,272,092)	(550,962)	(523,461)	(424,675)	(4,771,190)
Interfund receipts	1,499,098	835,633	559,499	1,876,960	4,771,190
Net cash provided by noncapital and financing activities	14,079,752	1,718,708	38,090	5,427,022	21,263,572
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Purchase of capital assets	(1,415,638)	(38,477)			(1,454,115)
Loss from sale of capital asset	(52,472)				(52,472)
Capital grants received:					
FTA capital assistance	322,671				322,671
Local Transportation Funds 4.0	547,365	38,477			585,842
Tri-Valley Transportation Council	37,537				37,537
State Bond Fund - Prop 1B	659,179				659,179
Bridge Tolls					537,157
Net cash provided (used) by capital and related financing activities	98,642				98,642
NET CASH FLOWS	1,999,583				1,999,583
CASH AND INVESTMENTS AT BEGINNING OF YEAR	8,796,928				8,796,928
CASH AND INVESTMENTS AT END OF YEAR	\$10,796,511				\$10,796,511
Reconciliation of operating loss to net cash provided (used) by operating activities:					
Operating losses	(\$17,138,129)	(\$1,626,175)	(\$123,483)	(\$3,794,010)	(\$22,681,797)
Adjustments to reconcile operating loss to net cash provided by operating activities:					
Depreciation	4,351,045	3,112			4,354,157
Increase (decrease) in:					
Accounts receivable	273,022	(94,745)	118,108	(2,269,753)	(1,973,368)
Prepaid expenses	(108,199)	26			(108,173)
Net OPEB liability, related deferred inflows, net of deferred outflows	(166,450)				(166,450)
Accounts payable	254,119	(926)	(32,715)	444,242	664,720
Claims payable	(55,694)				(55,694)
Net pension liability, related deferred inflows, net of deferred outflows	172,198				172,198
Net cash provided (used) by operating activities	(\$12,418,088)	(\$1,718,708)	(\$38,090)	(\$5,619,521)	(\$19,794,407)

See accompanying notes to basic financial statements

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
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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).

WHEELS on Demand - A partnership with the private sector to provide service to low density suburban areas where previously existing Wheels bus service could not 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 taxicab companies and extends the partnership to Transportation Network Companies (TNC) such as Uber and Lyft.

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 County. The purpose of this group is to move the BART to Livermore project forward and find a better connection between BART and ACE. The Joint Powers Agency still has not been formally established; however, the Authority is acting as the administrative resource for this group.

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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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

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).

WHEELS on Demand - A partnership with the private sector to provide service to low density suburban areas where previously existing Wheels bus service could not be supported.

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 County. The purpose of this group is to move the BART to Livermore project forward and find a better connection between BART and ACE.

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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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

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>2018-2019</u>	<u>2017-2018</u>
Balance, July 1	\$125,730	\$64,788
Net change in liability for claims and claims paid but not reported	528,275	668,622
Claims paid	<u>(583,969)</u>	<u>(607,680)</u>
Balance, June 30	<u>\$70,036</u>	<u>\$125,730</u>

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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

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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 2 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2019 consist of the following:

Local Agency Investment Fund	\$5,805,776
Cash in bank	4,990,295
Cash on hand	<u>440</u>
Total Cash and Investments	<u>\$10,796,511</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, 2019, these investments matured in an average of 173 days.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 2 - CASH AND INVESTMENTS (continued)
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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.

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, and 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, 2019

NOTE 3 - CAPITAL ASSETS (Continued)

Capital assets comprised the following at June 30, 2019:

	Balance June 30, 2018	Additions / Adjustments	Retirements	Transfers	Balance June 30, 2019
Fixed Route:					
Capital assets not being depreciated:					
Land	\$3,973,472				\$3,973,472
Construction in Progress	23,481,119	\$702,870		(\$8,194)	24,175,795
Total capital assets not being depreciated	27,454,591	702,870		(8,194)	28,149,267
Capital assets being depreciated:					
Vehicles	56,447,728	557,486	(\$7,975,038)		49,030,176
Facilities	8,846,308	125,000			8,971,308
Equipment	6,371,956	30,282		8,194	6,410,432
Total capital assets being depreciated	71,665,992	712,768	(7,975,038)	8,194	64,411,916
Less accumulated depreciation for:					
Vehicles	(24,962,569)	(3,759,121)	7,922,566		(20,799,124)
Facilities	(6,356,669)	(337,304)			(6,693,973)
Equipment	(5,145,865)	(254,620)			(5,400,485)
Total accumulated depreciation	(36,465,103)	(4,351,045)	7,922,566		(32,893,582)
Total depreciable assets	35,200,889	(3,638,277)	(52,472)	8,194	31,518,334
Capital assets, net	\$62,655,480	(\$2,935,407)	(\$52,472)		\$59,667,601
Paratransit					
Capital assets being depreciated:					
Facilities	\$40,452				\$40,452
Vehicles		\$38,477			38,477
Total capital assets being depreciated	40,452	38,477			78,929
Less accumulated depreciation for:					
Facilities	(34,231)	(\$3,112)			(37,343)
Total accumulated depreciation	(34,231)	(3,112)			(37,343)
Total depreciable assets	6,221	35,365			41,586
Capital assets, net	\$6,221	\$35,365			\$41,586
Total					
Land and Construction in Progress	\$27,454,591	\$702,870		(\$8,194)	\$28,149,267
Depreciable Assets:					
Cost	71,706,444	751,245	(\$7,975,038)	8,194	64,490,845
Less accumulated depreciation for:	(36,499,334)	(4,354,157)	7,922,566		(32,930,925)
Net	35,207,110	(\$3,602,912)	(\$52,472)	\$8,194	31,559,920
All Capital Assets, net	\$62,661,701				\$59,709,187

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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, 2019, 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, 2019 follows:

<u>Source</u>	<u>Unallocated Balances</u>
Transportation Development Act Funds	\$10,544,788
State Transit Assistance Funds:	
Revenue Based Funds	293,580
Population Based Funds	<u>1,077,176</u>
Total Unallocated Local Transportation Funds	<u><u>\$11,915,544</u></u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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, 2019 are calculated as follows:

Fiscal 2019 unexpended funds:	Fixed Route Program	Paratransit Program	Total
Operating loss	(\$17,138,129)	(\$1,626,175)	(\$18,764,304)
Add back:			
Depreciation	4,351,045	3,112	4,354,157
Interest and miscellaneous	239,277		239,277
Net operating expenses reimbursable by grants	<u>(12,547,807)</u>	<u>(1,623,063)</u>	<u>(14,170,870)</u>
Grants:			
County Measure B Grants	1,074,361	200,170	1,274,531
County Measure BB Grants	792,589	362,042	1,154,631
Bridge Tolls	580,836		580,836
Measure BB - GAP Grants		9,968	9,968
Federal Transportation Administration:			
Operating Assistance	<u>463,360</u>	<u>406,769</u>	<u>870,129</u>
Net Operating Expenses reimbursable by LTF and STA funds	(9,636,661)	(644,114)	(10,280,775)
State Transit Assistance Receipts	3,760,282	23,813	3,784,095
LTF Receipts:			
Article 4.0	8,771,395	478,762	9,250,157
Article 4.5	<u></u>	<u>141,539</u>	<u>141,539</u>
Due to LTF - fiscal year 2018/2019	2,895,016		2,895,016
Due to LTF - beginning of year	<u>10,198,420</u>		<u>10,198,420</u>
Due to LTF - end of year	<u>\$13,093,436</u>		<u>\$13,093,436</u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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:

	2019	2018
Operating expenses excluding depreciation	\$1,818,430	\$1,860,252
Less:		
Actual passenger fare revenues	(162,931)	(168,648)
Special contract revenue	(32,436)	(48,536)
Article 4.0 LTF revenues	(478,762)	(592,802)
Maximum eligibility	<u>\$1,144,301</u>	<u>\$1,050,266</u>

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

Maximum eligibility	\$1,144,301	\$1,050,266
Less:		
Article 4.5 LTF revenues	(141,539)	(134,616)
State Transit Assistance	(23,813)	(56,773)
FTA operating assistance	(406,769)	(349,586)
Local sales tax/Measure B funds	(200,170)	(186,747)
Local sales tax/Measure BB funds	(362,042)	(322,544)
GAP Grants	(9,968)	
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, 2019

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.

	2019	2018
Maximum eligibility computed above	\$1,144,301	\$1,050,266
Total TDA Article 4.5 revenues	\$141,539	\$134,616
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 \$4,611,382 during fiscal year 2018-2019, 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, 2019 are calculated as follows:

	Fixed Route Program	Paratransit Program	Total
Capital costs:			
Capital asset additions	(\$1,415,638)	(\$38,477)	(\$1,454,115)
Funding sources:			
FTA Capital Assistance	\$407,821		\$407,821
Local Transportation Fund 4.0	632,516	38,477	670,993
State Bond Fund - Prop 1B	196,738		196,738
GAP Grants	118,670		118,670
Tri-Valley Transportation Council	37,537		37,537
Strategic Government Resources	22,356		22,356
Total Funding Sources	\$1,415,638	\$38,477	\$1,454,115

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 6 - CAPITAL GRANTS (Continued)

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.

A summary of the Authority's outstanding Proposition 1B revenue and expenditures for the year ended June 30, 2019 are as follows:

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2018-19	Prior Years	2018-19	
PTMISEA PROGRAMS:						
FY 16 Upgrades and Improvements	\$125,625	\$2,915	\$1,639		\$129,717	\$462
FY 15 Upgrades and Improvements	361,514	6,580	4,499	\$160,552		212,041
FY 14 Bus Stop Repair	240,910	3,252	1	244,099	64	
OTHER PROGRAMS:						
FY 17 California Transit Security Grant Program (CTSGP)	29,357	265	491		14,329	15,784
FY 16 California Transit Security Grant Program (CTSGP)	36,696	503	253		37,452	
FY 15 California Transit Security Grant Program (CTSGP)	36,696	575	185	22,279	15,177	
Total Prop 1B	<u>\$830,798</u>	<u>\$14,090</u>	<u>\$7,068</u>	<u>\$426,930</u>	<u>\$196,739</u>	228,287
Other Unearned Revenues						2,003,594
Total Unearned Revenues						\$2,231,881

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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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.

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, 2019, 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	55 - 67+	52 - 67+
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.0% - 2.5%
Required employee contribution rates	7.00%	6.25%
Required employer contribution rates	9.409%	6.842%

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, 2019, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$152,147

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 8 – PENSION PLANS (Continued)

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

As of June 30, 2019, the Authority reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	Proportionate Share of Net Pension Liability
Miscellaneous	\$1,051,448

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, 2018, 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, 2017 rolled forward to June 30, 2018 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, 2017 and 2018 was as follows:

Proportion - June 30, 2017	0.02728%
Proportion - June 30, 2018	0.02790%
Change - Increase (Decrease)	0.00062%

For the year ended June 30, 2019, the Authority recognized pension expense of \$329,645. At June 30, 2019, 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	\$152,147	
Differences between actual and expected experience	40,342	(\$13,728)
Changes in assumptions	119,868	(29,377)
Net differences between projected and actual earnings on plan investments	5,198	
Change in proportion and differences between actual contributions and proportionate share of contributions	148,004	(42,525)
Total	<u>\$465,559</u>	<u>(\$85,630)</u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 8 – PENSION PLANS (Continued)

\$152,147 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, 2020. 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	Annual Amortization
2020	182,721
2021	78,875
2022	(24,357)
2023	(9,457)

Actuarial Assumptions – The total pension liabilities in the June 30, 2017 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit	Contract COLA up to 2.0% until Purchasing Power Protection
Increase	Allowance Floor on Purchasing Power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the CalPERS website.

Changes of Assumptions

For the measurement date of June 30, 2018, the inflation rate reduced from 2.75% to 2.50%.

Discount Rate – The discount rate used to measure the total pension liability for each Plan was 7.15%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, each Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members for all plans in the PERF. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for each Plan.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 8 – PENSION PLANS (Continued)

The long-term expected rate of return on pension plan investments was determined using a building-block method in which 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+ 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 adjusted to account for the assumed administrative expenses.

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 (1)	Policy Target Allocation	Real Return	Real Return
		Years 1 - 10(2)	Years 11+(3)
Global Equity	50.0%	4.80%	5.98%
Fixed Income	28.0%	1.00%	2.62%
Inflation Assets	-	0.77%	1.81%
Private Equity	8.0%	6.30%	7.23%
Real Assets	13.0%	3.75%	4.93%
Liquidity	1.0%	-	-0.92%
Total	100%		

(1) In the System's CAFR, Fixed Income is included in Global Debt Securities; Liquidity is included in Short-term Investments; Inflation Assets are included in both Global Equity Securities and Global Debt Securities.

(2) An expected inflation of 2.00% used for this period.

(3) An expected inflation of 2.92% used for this period.

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 6.15%	Current 7.15%	1% Increase 8.15%
Miscellaneous	\$1,796,321	\$1,051,448	\$436,568

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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 – POST-EMPLOYMENT HEALTH CARE BENEFITS

- A. ***Plan Description:*** The only OPEB provided by LAVTA, hereafter referred to as “the Authority” is medical plan coverage, which is administered as an Agent-Multiple Employer Benefit Plan.

Medical coverage is currently provided through CalPERS as permitted under the Public Employees' Medical and Hospital Care Act (PEMHCA). This coverage requires the employee to satisfy the requirements for retirement under CalPERS: either (a) attainment of age 50 (age 52, if a miscellaneous employee new to PERS on or after January 1, 2013) with 5 years of State or public agency service or (b) an approved disability retirement. The employee must begin his or her pension benefit within 120 days of terminating employment with the Authority to be eligible to continue medical coverage through the Authority and be entitled to the employer subsidy described below. Employees covered by the PEMHCA Vesting Resolution who work at least 20 years for the Authority are not subject to the retirement to begin their pension benefit within 120 days of leaving the Authority’s employment.

If an eligible employee is not already enrolled in the medical plan, he or she may enroll within 60 days of retirement or during any future open enrollment period. Coverage may be continued at the retiree's option for his or her lifetime. A surviving spouse and other eligible dependents may also continue coverage.

- B. ***Benefits Provided*** – The Authority has been under contract with CalPERS for medical plan coverage since 1986. As a condition of participation in this program, the Authority is obligated to contribute toward the cost of retiree medical coverage for the retiree's lifetime or until coverage is discontinued. A surviving spouse and other eligible dependents may also continue coverage and receive the Authority’s contribution.

The Authority currently maintains two different types of resolutions with CalPERS which apply to those eligible for coverage (as described above), based on the employee's hire date:

- Retirees hired before July 1, 2010 are covered by an equal contribution resolution. This resolution provides for the Authority to pay the full cost of the selected medical premium for the retiree and any enrolled dependents, up to a maximum of 100% of the employee's medical premiums plus 100% of dependent premiums up to the highest cost HMO plan.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

• Retirees hired on or after July 1, 2010 are covered by a PEMHCA 'vesting' resolution. Under this resolution, the Authority's contribution toward retiree medical benefits is determined as the lesser of (a) and (b):

(a) 100% of the medical plan premiums for the retiree and his or her eligible dependents and (b) The maximum monthly benefits (caps) under the vesting formula multiplied by the vesting percent. Cap amounts vary by coverage level and are adjusted annually. In 2019, the caps are \$725 (single), \$1,377 (two-party) and \$1,766 (family). The vesting percent is based on years of CalPERS membership (but at least 5 years with the Authority).

Employees covered by the PEMHCA vesting resolution who qualify for and take an approved disability retirement are automatically 100% vested, regardless of their years of service. Unlike retirees hired prior to July 2010, those covered by the vesting resolution who complete at least 20 years of service with the Authority are entitled to these subsidized medical benefits even if they terminate employment prior to reaching the earliest retirement age permitted under their retirement program.

Spousal Coverage: Active employees: 85% of future retirees are assumed to be married and 80% of those married are assumed to elect coverage for their spouse in retirement. Surviving spouses are assumed to continue coverage until their death. Husbands are assumed to be 3 years older than their wives.

Retired participants: Existing elections for spouse coverage are assumed to be continued until the spouse's death. Actual spouse ages are used, where known; if not, husbands are assumed to be 3 years older than their wives.

<u>Years of Qualifying Service</u>	<u>Vested Percent</u>	<u>Years of Qualifying Service</u>	<u>Vested Percent</u>
Less than 10	0%	15	75%
10	50%	16	80%
11	55%	17	85%
12	60%	18	90%
13	65%	19	95%
14	70%	20 or more	100%

For the year ended June 30, 2019, the Authority's contributions to the Plan were \$310,474.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2019

Active employees	15
Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefit payments	-
Total	<u>27</u>

B. Net OPEB Liability

Actuarial Methods and Assumptions – The Authority's net OPEB liability was measured as of June 30, 2018 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2019 that was rolled forward using standard update procedures to determine the net OPEB liability as of June 30, 2018, based on the following actuarial methods and assumptions:

	<u>Actuarial Assumptions</u>
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry Age Normal Cost, level percent of pay
Actuarial Assumptions:	
Discount Rate	7.00%
Inflation	2.75%
Payroll Growth	3.25%
Investment Rate of Return	7.00%
Mortality Rate	MacLeod Watts Scale 2017 applied generation
Asset Valuation Method	Market Value of Assets
Healthcare Trend Rate	7.5% decreasing to 5%

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

The underlying mortality assumptions were based on the Macleod Watts Scale 2017, which is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2016 which has two segments - (1) historical improvement rates for the period 1951-2012 and (2) an estimate of future mortality improvement for years 2013-2015 using the Scale MP-2016 methodology but utilizing the assumptions obtained from Scale MP-2015. The Macleod Watts scale then transitions from the 2015 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2016-2025. After this transition period, the Macleod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2025-2039. The SSA's Intermediate Scale has a final step down in 2040 which is reflected in the Macleod Watts scale for years 2040 and thereafter. Over the ages 100 to 115, the SSA improvement rate is graded to zero.

Scale MP-2016 can be found at the SOA website and the projection scales used in the 2016 Social.

The long-term expected rate of return on OPEB plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of OPEB plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Global Equity	59%	4.80%
Fixed Income	25%	1.10%
Global Real Estate(REITs)	8%	3.20%
Treasury Inflation Protected Securitie	5%	0.20%
Commodities	3%	1.50%
Total	100%	

Discount Rate – The discount rate used to measure the total OPEB liability was 7%. The projection of cash flows used to determine the discount rate assumed that Authority's contributions will be made at rates equal to the actuarially determined contribution rates. Based on those assumptions, the OPEB plan's fiduciary net position was projected to be available to make all projected OPEB payments for current active and inactive employees and beneficiaries. Therefore, the long-term expected rate of return on OPEB plan investments was applied to all periods of projected benefit payments to determine the total OPEB liability

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

C. Changes in Net OPEB Liability

The changes in the net OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 6/30/2017	\$2,253,080	\$1,439,186	\$813,894
Changes Recognized for the Measurement Period:			
Service Cost	97,849		97,849
Interest on the total OPEB liability	159,290		159,290
Changes in benefit terms			
Differences between expected and actual experience			
Changes of assumptions			
Contributions from the employer		280,660	(280,660)
Net investment income		114,555	(114,555)
Administrative expenses		(767)	767
Benefit payments	(150,720)	(150,720)	
Other Expenses		(1,904)	1,904
Net changes	106,419	241,824	(135,405)
Balance at 6/30/2018 (Measurement Date)	\$2,359,499	\$1,681,010	\$678,489

Detailed information about the OPEB plan's fiduciary net position is available in the separately issued plan financial report. The benefit payments and refunds include implied subsidy benefit payments in the amount of \$13,291.

D. Sensitivity of the Net OPEB Liability to Changes in the Discount Rate and Healthcare Cost Trend Rates

The following presents the net OPEB liability of the Authority, as well as what the Authority's net OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6%) or 1-percentage-point higher (8%) than the current discount rate:

Net OPEB Liability/(Asset)		
Discount Rate -1%	Discount Rate	Discount Rate +1%
(6%)	(7%)	(8%)
\$1,020,023	\$678,489	\$400,283

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

The following presents the net OPEB liability of the Authority, as well as what the Authority's net OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

Net OPEB Liability/(Asset)		
Current Healthcare Cost		
1% Decrease	Trend Rates	1% Increase
\$344,963	\$678,489	\$1,125,495

E. OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB

For the year ended June 30, 2019, the Authority recognized OPEB expense of \$711,975. At June 30, 2019, the Authority reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Employer contributions made subsequent to the measurement	\$310,474	
Differences between actual and expected experience		
Changes of assumptions		
Net differences between projected and actual earnings on plan investments		\$33,636
Total	\$310,474	\$33,636

\$310,474 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the OPEB liability in the year ended June 30, 2020. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as part of OPEB expense as follows:

Year Ended June 30	Annual Amortization
2020	(10,589)
2021	(10,589)
2022	(10,588)
2023	(1,870)
Thereafter	

F. Payable to the OPEB Plan

At June 30, 2019, the Authority reported a payable of \$138,993 for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2019.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2019

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 2018, the Authority renewed its contract agreement with MV Transportation Inc. to operate and maintain the fixed route program. The term is from July 1, 2018 to June 30, 2021, with an option to extend for up to four additional one-year terms, exercisable at LAVTA's sole discretion. MV Transportation Inc. is paid monthly based on a fixed fee plus a fee calculated at a fixed rate of \$46.04 per service hour. Expenses incurred under this contract amounted to \$10,101,677 for the fiscal year ended June 30, 2019.

During fiscal year 2013-2014, the Authority entered into a contract agreement with Medical Transportation Management, Inc., to operate the Paratransit program. The term of this agreement is from May 1, 2014 to June 30, 17, with an option to extend for up to four additional one-year terms. In June 2018, the Authority exercised the option to extend the contract through June 30, 2019. 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 \$1,579,648 for the fiscal year ended June 30, 2019.

REQUIRED SUPPLEMENTARY INFORMATION

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Agent Multiple-Employer Defined Pension Plan
As of fiscal year ending June 30, 2019
Last 10 Years*

SCHEDULE OF CHANGES IN THE NET PENSION LIABILITY AND RELATED RATIOS

Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018
Plan's proportion of the Net Pension Liability (Asset)	0.00990%	0.02310%	0.02550%	0.02730%	0.000278994
Plan's proportion share of the Net Pension Liability (Asset)	\$617,185	\$634,007	\$886,251	\$1,075,263	\$1,051,448
Plan's Covered Payroll	\$1,065,075	\$1,055,059	\$1,182,687	\$1,280,580	\$1,318,639
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	57.95%	60.09%	74.94%	83.97%	79.74%
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	79.82%	78.40%	74.06%	73.31%	77.69%

* Fiscal year 2015 was the 1st year of implementation. Additional years will be displayed as they become available.

Notes to Schedule:

* 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, 2019
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

Fiscal Year ended June 30:	2015	2016	2017	2018	2019
Actuarially determined contribution	\$107,649	\$82,453	\$125,806	\$128,881	\$152,147
Contributions in relation to the actuarially determined contributions	(107,649)	(82,453)	(125,806)	(128,881)	(152,147)
Contribution deficiency (excess)	-	-	-	-	-
Covered payroll	\$1,055,059	\$1,182,687	\$1,280,580	\$1,318,639	#####
Contributions as a percentage of covered payroll	10.20%	6.97%	9.82%	9.77%	11.54%

Notes to Schedule:

	Miscellaneous Plan
Valuation Date	June 30, 2017
Measurement Date	June 30, 2018
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.0% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.50% thereafter

(1) The mortality table used was developed based on CalPERS-specific data. The table includes 15 years of mortality improvements using the Society of Actuaries Scale 90% of scale MP 2016. For more details on this table, please refer to the December 2017 experience study report (based on CalPERS demographic data from 1997 to 2015) that can be found on the 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, 2019
SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Measurement Date	6/30/17	6/30/18
Total OPEB Liability		
Service Cost	\$94,769	\$97,849
Interest	151,446	159,290
Changes in benefit terms		
Differences between expected and actual experience		
Changes of assumptions		
Benefit payments	(123,756)	(150,720)
Net change in total OPEB liability	122,459	106,419
Total OPEB liability - beginning	2,130,621	2,253,080
Total OPEB liability - ending (a)	\$2,253,080	\$2,359,499
Plan fiduciary net position		
Contributions - employer	\$244,507	\$280,660
Contributions - employee		
Net investment income	130,957	114,555
Administrative expense	(656)	(767)
Benefit payments	(123,756)	(150,720)
Other Expenses		(1,904)
Net change in plan fiduciary net position	251,052	241,824
Plan fiduciary net position - beginning	1,188,134	1,439,186
Plan fiduciary net position - ending (b)	\$1,439,186	\$1,681,010
Net OPEB liability - ending (a)-(b)	\$813,894	\$678,489
Plan fiduciary net position as a percentage of the total OPEB liability	63.88%	71.24%
Covered payroll	\$1,299,760	\$1,265,362
Net OPEB liability as a percentage of covered payroll	62.62%	53.62%

Notes to schedule:

* Fiscal year 2018 was the first year of implementation.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Other Post-Employment Benefit Plan
As of fiscal year ended June 30, 2019
SCHEDULE OF CONTRIBUTIONS

Last 10 fiscal years*

Fiscal Year Ended June 30,	2018	2019
Actuarially determined contribution	\$162,064	\$310,474
Contributions in relation to the actuarially determined contribution	280,660	310,474
Contribution deficiency (excess)	(\$118,596)	-
Covered payroll	\$1,299,760	\$1,265,362
Contributions as a percentage of covered payroll	21.59%	24.54%
Notes to Schedule		
Valuation date:	6/30/2018	6/30/2017

Methods and assumptions used to determine contribution rates:

Valuation Date	6/30/2017	6/30/2017
Actuarial Assumptions:		
Actuarial Cost Method	Entry Age Normal	Entry Age Normal
Amortization Method	Level % 30 yr closed	Level % 30 yr closed
Inflation	2.75%	2.75%
Payroll Growth	3.25%	3.25%
Investment Rate of Return	7%	7%
	MacLeod Watts Scale	MacLeod Watts Scale
	2017 applied	2017 applied
Mortality Rate	generationally	generationally
Healthcare Trend Rate	7.5% decreasing to 5%	7.5% decreasing to 5%

Notes to schedule:

* Fiscal year 2018 was the first year of implementation.

SUPPLEMENTARY INFORMATION

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
SCHEDULE OF OPERATING REVENUES AND EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2019
WITH SUMMARIZED TOTALS FOR THE YEAR OF JUNE 30, 2018

	Fixed Route	Paratransit	WHEELS on Demand	Rail Planning	Totals	
					2019	2018
REVENUES						
Fares	\$1,588,905	\$162,931			\$1,751,836	\$1,682,594
Special contract revenue	751,039	32,436			783,475	676,059
Advertising and concessions	126,868			\$19,422	146,290	134,585
Interest and miscellaneous	239,277			192,499	431,776	79,987
Local Transportation Funds 4.0	5,876,379	478,762	\$121,432		6,476,573	8,116,053
Local Transportation Funds 4.5		141,539			141,539	134,616
State Transit Assistance	3,760,282	23,813		662,386	4,446,481	1,414,435
Local operating assistance						514,070
FTA operating assistance	463,360	406,769			870,129	890,169
Local sales tax/Measure B funds - allocations	1,074,361	200,170			1,274,531	1,179,303
Local sales tax/Measure BB funds	792,589	362,042	2,051		1,156,682	1,099,433
Measure BB - GAP Grants		9,968			9,968	
Bridge tolls and concessions	580,836			2,939,125	3,519,961	1,089,005
Total Revenues	\$15,253,896	\$1,818,430	\$123,483	\$3,813,432	\$21,009,241	\$17,010,309
EXPENSES						
Labor	\$1,245,013	\$133,458	\$33,510	\$130,862	\$1,542,843	\$1,337,255
Fringe benefits	815,235	37,318	4,303	2,982	859,838	585,819
Services	950,334	55,452	15,871	3,563,079	4,584,736	1,736,502
Purchased transportation	10,101,677	1,579,648	65,691		11,747,016	10,684,362
Fuel, parts, supplies and other operation costs	1,231,098	6,368		32,779	1,270,245	1,190,036
Insurance	587,907	1,464		6,844	596,215	613,287
Administration and legal	375,104	4,722	4,108	76,886	460,820	874,009
Depreciation	4,351,045	3,112			4,354,157	4,381,174
Gain (Loss) on disposal of equipment	(52,472)				(52,472)	
Total Expenses	\$19,604,941	\$1,821,542	\$123,483	\$3,813,432	\$25,363,398	\$21,402,444

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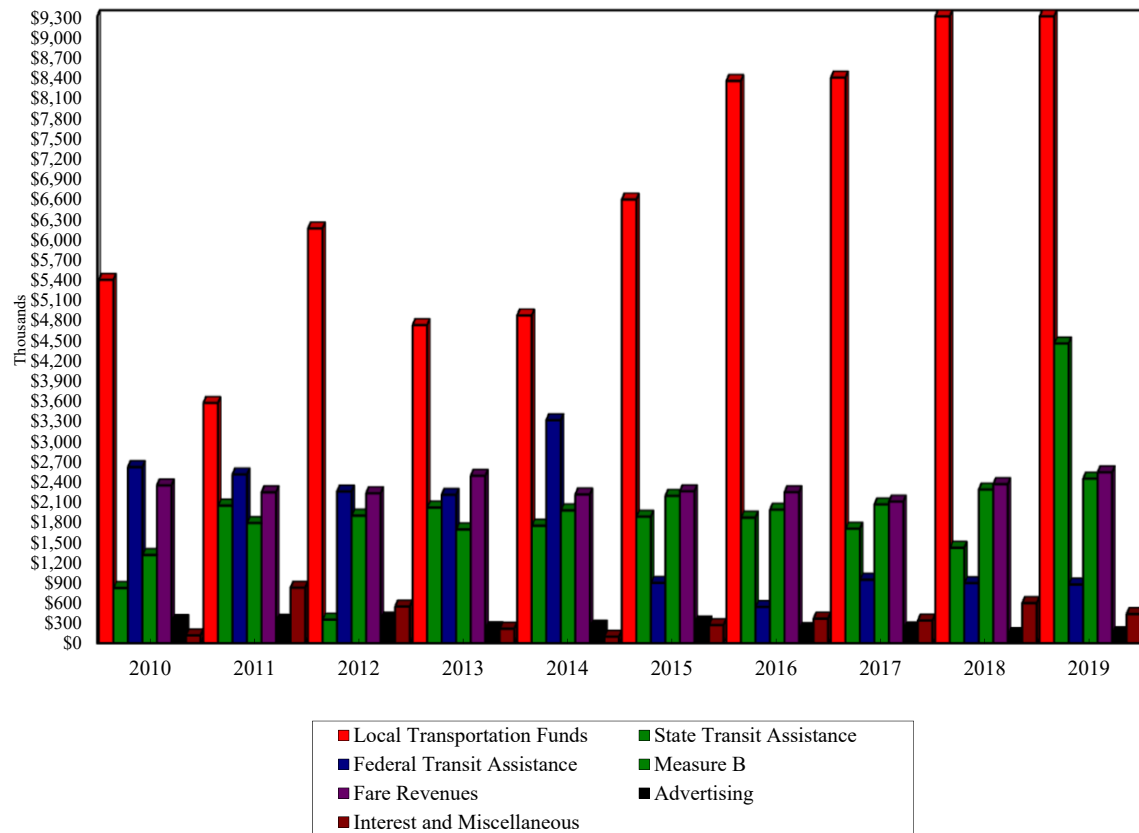
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Financial Trends
Changes in Net Position and Statement of Net Position
Last Ten Fiscal Years

	2010	2011	2012	2013
Operating Revenues:				
Fare Revenue & Special Contract Revenue	\$2,341,303	\$2,238,915	\$2,224,902	\$2,482,825
Advertising & Ticket Concessions	327,377	332,274	365,394	222,653
Total Operating Revenues	2,668,680	2,571,189	2,590,296	2,705,478
Operating Expenses:				
Board of Directors	10,670	12,100	13,800	11,900
Executive Director	238,527	223,373	256,528	256,794
Administrative Services	1,382,776	1,389,776	1,433,790	1,451,961
Planning	489,442	474,195	445,676	467,394
Marketing	432,056	465,480	481,728	297,587
Operations	10,356,462	10,719,199	11,144,981	11,052,981
Depreciation	3,499,951	3,542,369	3,984,765	3,749,118
Total Operating Expenses	16,409,884	16,826,492	17,761,268	17,287,735
Operating loss	(13,741,204)	(14,255,303)	(15,170,972)	(14,582,257)
Nonoperating Revenues (Expenses):				
Local Transportation Funds	5,390,330	2,876,917	5,570,918	4,055,154
State Transit Assistance	817,396	2,040,616	348,781	2,011,249
Local Operating Assistance	85,883	758,038	540,671	208,538
Federal Transit Assistance	2,611,235	2,503,783	2,250,272	2,201,915
Measures B & BB	1,307,095	1,782,765	1,891,459	1,687,287
Bridge tolls		686,001	580,836	663,388
Interest and Miscellaneous	29,314	64,814	3,270	5,608
Gain (loss) on disposal of capital assets	(248,369)	296,844	(218,247)	(474)
Total Nonoperating Revenues	9,992,884	11,009,778	10,967,960	10,832,665
Add Capital contributions (grants)				
STP/CMAQ Grant				
FTA Capital Assistance	10,009,505	6,429,256	802,913	3,991,864
Local Transportation Funds 4.0	2,030,479	498,903	281,898	313,069
AVL State				
Bridge Tolls	74,999	225,322		70,195
Local Sales / Measure B				
State Bond Fund - Prop 1B	265,557	153,154	496,713	1,242,373
Low Carbon Transit Operations Program				
Tri-Valley Transportation Council				
State Transit Assistance			114,047	9,125
STIP			2,311,645	1,688,355
Contractor Contribution			104,970	
Proceeds from Bus Sales				
Total Capital Contributions	12,380,540	7,306,635	4,112,186	7,314,981
Change in net position	8,632,220	4,061,110	(90,826)	3,565,389
Net position - beginning of period	27,270,015	35,902,235	39,963,345	39,872,519
Net position - end of period	\$35,902,235	\$39,963,345	\$39,872,519	\$43,437,908
Statement of Net Position				
Net investment in capital assets	\$35,902,235	\$39,963,345	\$39,872,519	\$43,437,908
Unrestricted				
Total net position	\$35,902,235	\$39,963,345	\$39,872,519	\$43,437,908

Source: LAVTA's basic financial statements.

2014	2015	2016	2017	2018	2019
\$2,206,694	\$2,253,853	\$2,239,549	\$2,100,641	\$2,358,653	\$2,535,311
245,295	307,378	207,674	220,205	134,585	146,290
2,451,989	2,561,231	2,447,223	2,320,846	2,493,238	2,681,601
15,000	13,900	12,400	14,000	12,600	17,190
301,175	267,874	286,187	389,213	1,595,315	3,848,996
1,487,766	1,463,419	1,626,818	1,774,636	1,435,628	2,046,045
484,615	549,575	872,266	635,082	813,384	573,804
320,775	308,716	380,240	749,882	581,771	777,227
11,818,800	11,764,743	12,354,542	12,150,840	12,582,572	13,745,979
3,554,273	3,593,338	2,851,726	2,899,301	4,381,174	4,354,157
17,982,404	17,961,565	18,384,179	18,612,954	21,402,444	25,363,398
(15,530,415)	(15,400,334)	(15,936,956)	(16,292,108)	(18,909,206)	(22,681,797)
4,134,353	6,001,207	7,760,657	7,719,945	8,250,669	6,618,112
1,742,123	1,876,877	1,862,911	1,697,975	1,414,435	4,446,481
36,347	176,611	263,750	137,500	514,070	
3,306,883	894,942	536,514	941,565	890,169	870,129
1,969,687	2,185,850	1,981,247	2,058,647	2,278,736	2,549,883
727,831	580,836	580,836	671,636	1,089,005	3,519,961
58,918	90,673	99,315	198,014	79,987	431,776
(14,718)	(153,065)		54,800	(33,816)	(52,472)
11,961,424	11,653,931	13,085,230	13,480,082	14,483,255	18,383,870
403,473	86,710	62,522	14,004,539	11,728,464	407,821
731,653	213,514	82,892	3,087,479	3,079,866	670,993
773	37,851	15,020	519,943	535,578	
537,063	111,868	111,765	862,449	132,519	196,738
				256,773	
				92,399	37,537
			13,312	10,960	
1,672,962	449,943	272,199	18,487,722	15,836,559	1,313,089
(1,896,029)	(3,296,460)	(2,579,527)	15,675,696	11,410,608	(2,984,838)
43,437,908	41,541,879	38,245,419	35,665,892	50,112,398	61,523,006
\$41,541,879	\$38,245,419	\$35,665,892	\$51,341,588	\$61,523,006	\$58,538,168
\$41,541,879	\$38,245,419	\$35,665,892	\$51,240,131	\$62,661,701	\$59,709,187
			101,457	(1,138,695)	(1,138,695)
\$41,541,879	\$38,245,419	\$35,665,892	\$51,341,588	\$61,523,006	\$58,570,492

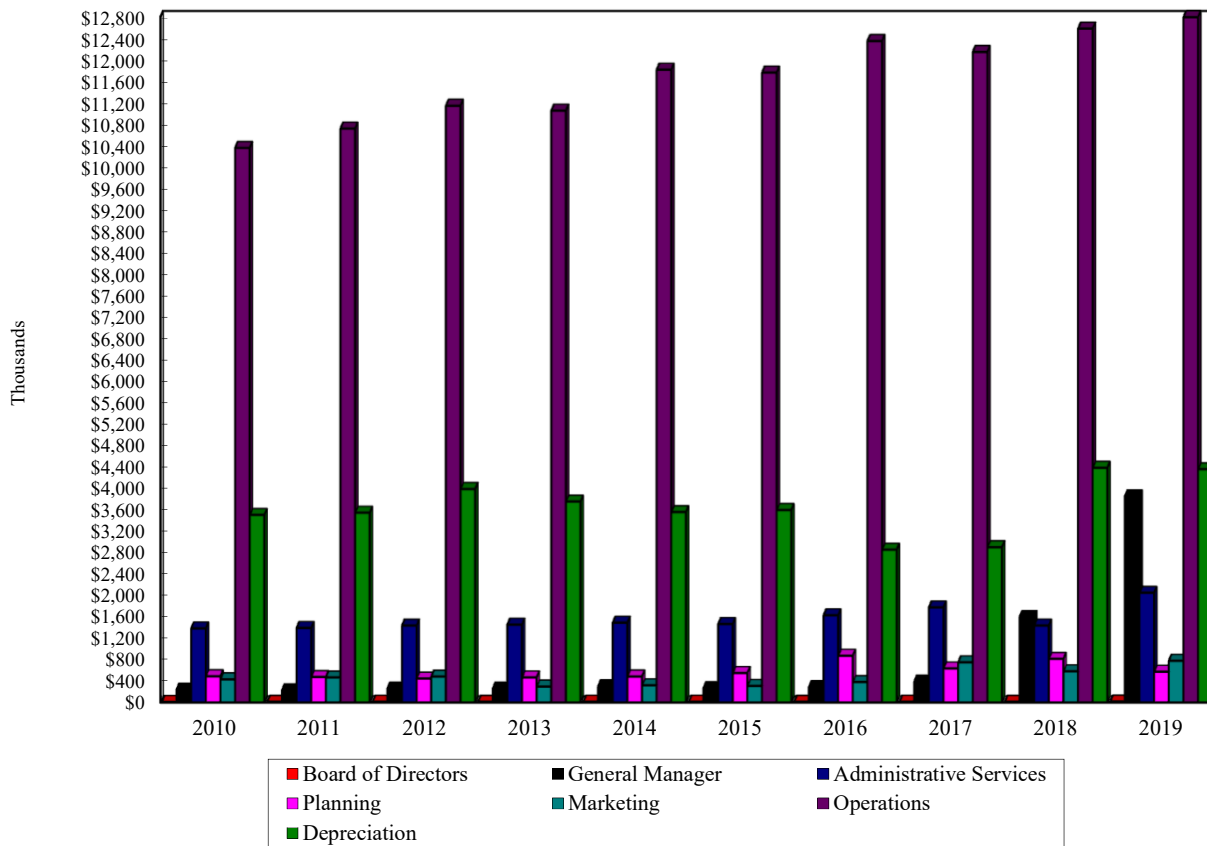
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING REVENUES BY SOURCE
LAST TEN FISCAL YEARS



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
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
2018	9,339,674	1,414,435	890,169	2,278,736	2,358,653	134,585	594,057	17,010,309
2019	10,138,073	4,446,481	870,129	2,441,181	2,535,311	146,290	431,776	21,009,241

Source: Livermore Amador Valley Transit Authority Audit Reports

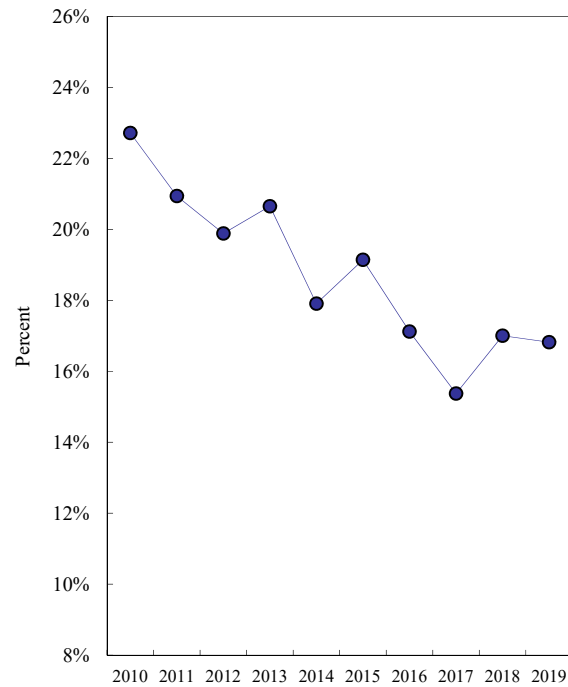
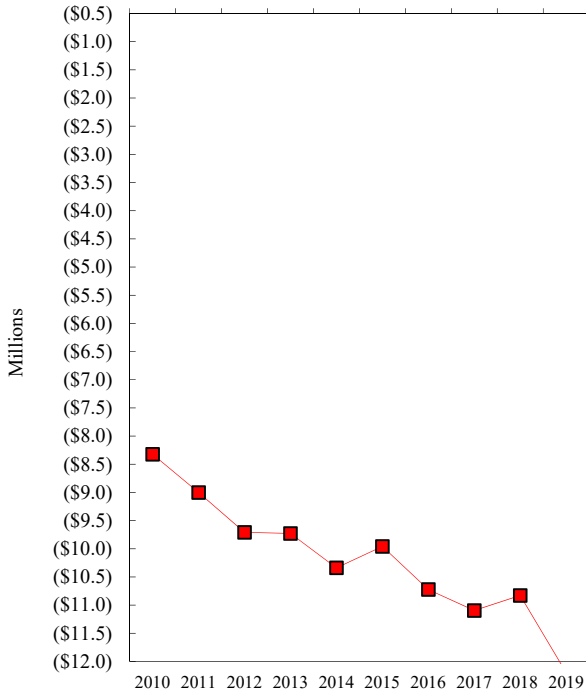
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING EXPENSES BY FUNCTION
LAST TEN FISCAL YEARS**



Fiscal Year	Board of Directors	Executive Director	Administrative Services	Planning	Marketing	Operations	Depreciation	Total
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	12,150,840	2,899,301	18,612,954
2018	12,600	1,595,315	1,435,628	813,384	581,771	12,585,572	4,381,174	21,405,444
2019	17,190	3,848,996	2,046,045	573,804	777,227	13,745,979	4,354,157	25,363,398

Source: Livermore Amador Valley Transit Authority Audit Reports

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



Operating Losses

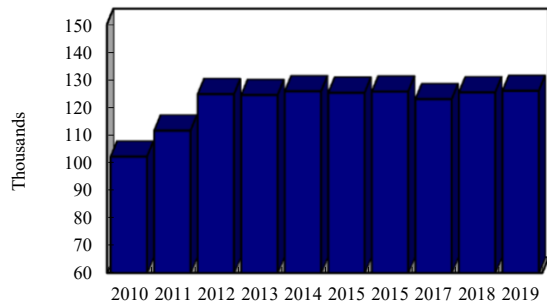
Farebox Recovery Ratio

Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
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	13,110,490	2,015,491	(11,094,999)	15.4%
2018	13,046,572	2,218,233	(10,828,339)	17.0%
2019	14,665,989	2,466,812	(12,199,177)	16.8%

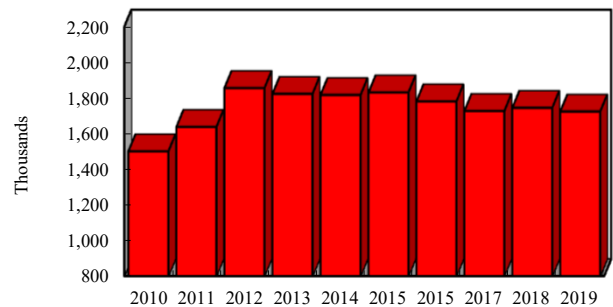
Source: Livermore Amador Valley Transit Authority Audit Reports

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

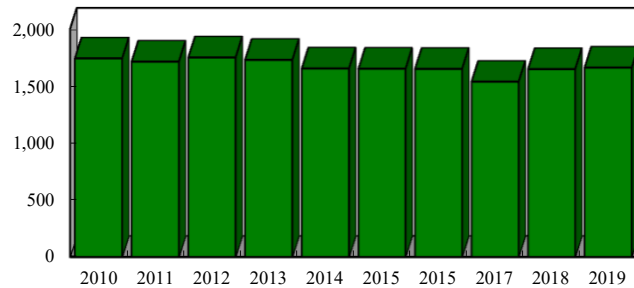
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
FIXED ROUTE OPERATING STATISTICS
LAST TEN FISCAL YEARS



■ Revenue Hours



■ Revenue Miles

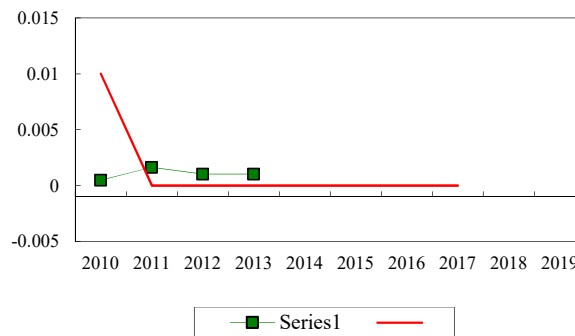
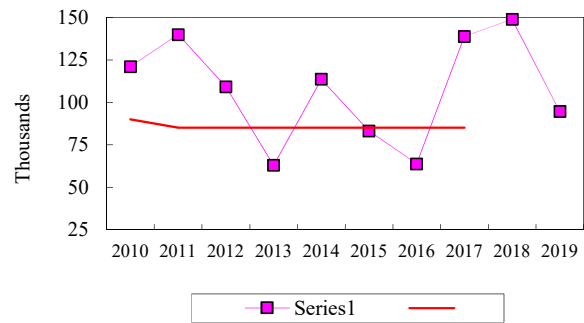
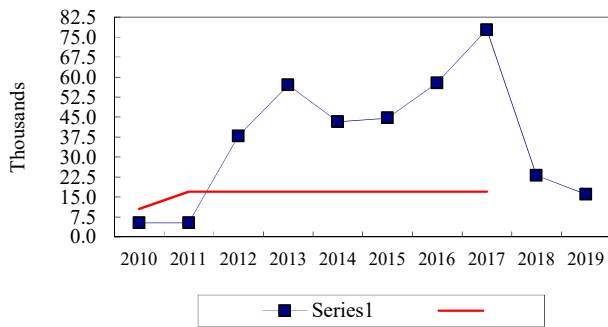


■ Passengers

Fiscal Year	Revenue Hours	Revenue Miles	Passengers
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
2018	125,334	1,744,881	1,647,003
2019	125,853	1,724,046	1,660,443

Source: National Transit Database Report (Formerly Section 15)

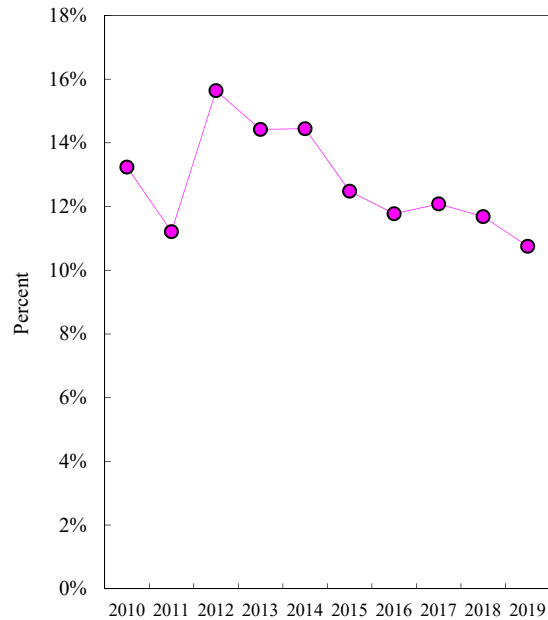
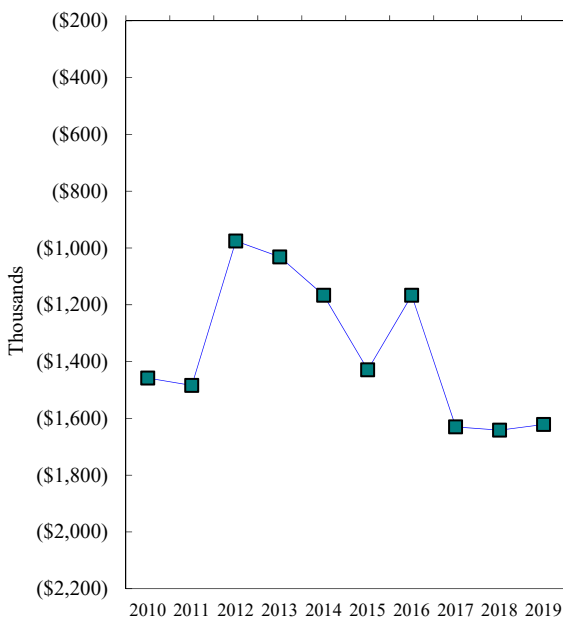
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
FIXED ROUTE SAFETY STATISTICS
LAST TEN FISCAL YEARS



Fiscal Year	Miles Between Road Calls	Goal	Miles Between Accidents	Goal	Injuries/ Boardings	Goal
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
2018	23,052	17,000-25,000	148,993	100,000	9/1,647,003	N/A
2019	15,939	17,000-25,000	94,506	100,000	3/1,660,443	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 SERVICES-OPERATING DATA
LAST TEN FISCAL YEARS

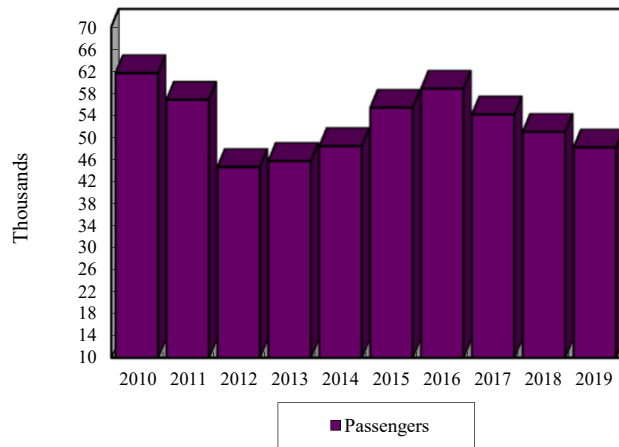
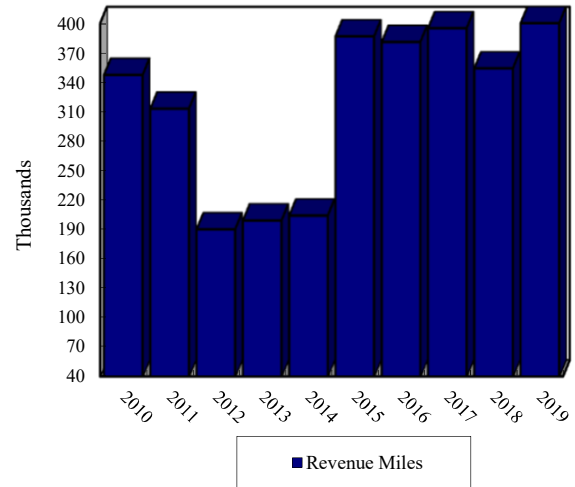
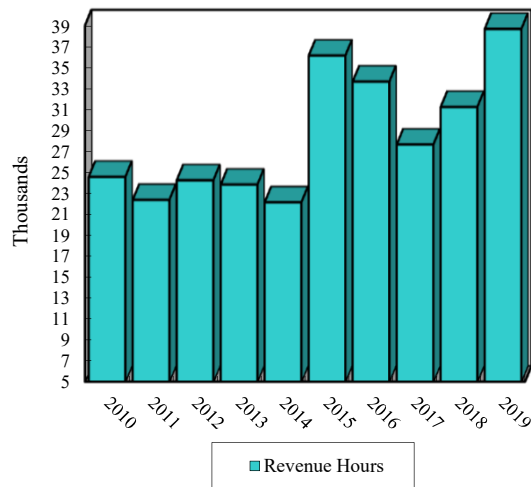


Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
2010	1,680,661	222,500	(\$1,458,161)	13.2%
2011	1,671,585	187,426	(1,484,159)	11.2%
2012	1,156,372	180,864	(975,508)	15.6%
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	(1,429,181)	12.5%
2016	1,974,712	232,526	(1,166,645)	11.8%
2017	1,854,081	224,023	(1,630,058)	12.1%
2018	1,858,729	217,184	(1,641,545)	11.7%
2019	1,816,966	195,367	(1,621,599)	10.8%

Source: Livermore Amador Valley Transit Authority

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

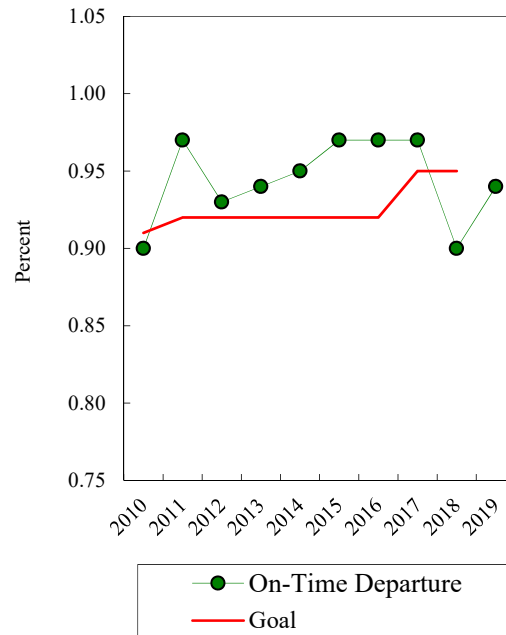
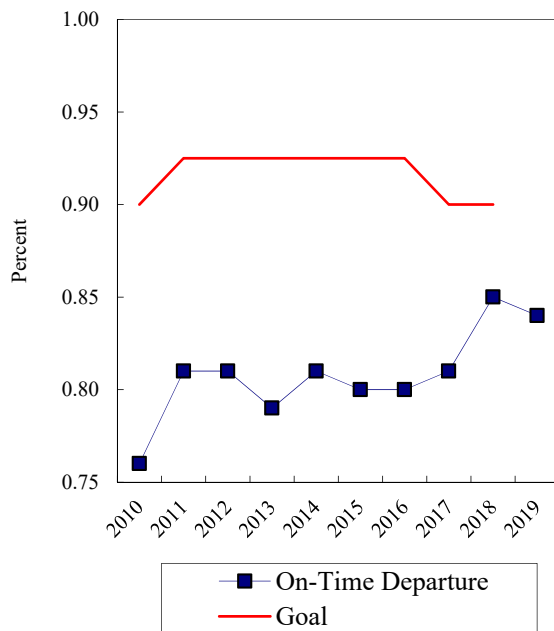
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
PARATRANSIT OPERATING STATISTICS
LAST TEN FISCAL YEARS



Fiscal Year	Revenue Hours	Revenue Miles	Passengers
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
2018	31,219	353,966	50,967
2019	38,665	417,558	48,141

Source: National Transit Database Report (Formerly Section 15)

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

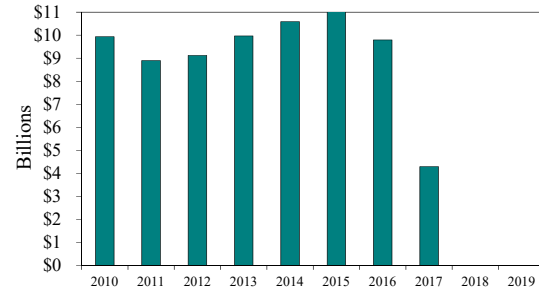
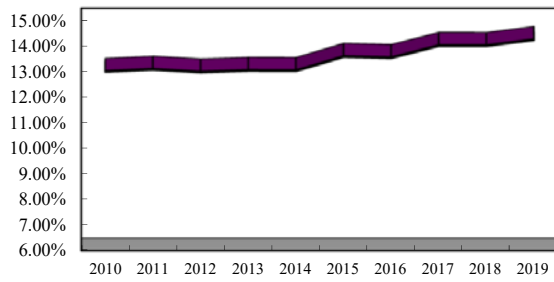


Fiscal Year	Fixed Route		Paratransit	
	On-Time Departure	Goal	On-Time Departure	Goal
2010	0.76	0.87-0.83	0.90	0.91-0.93
2011	0.81	0.87-0.83	0.97	0.91-0.93
2012	0.81	0.90	0.93	≤ 0.95
2013	0.79	0.90	0.94	≤ 0.95
2014	0.81	0.90	0.95	≤ 0.95
2015	0.80	0.90	0.97	≤ 0.95
2016	0.80	0.85	0.97	0.95
2017	0.81	0.85	0.97	0.95
2018	0.85	0.85	0.90	0.95
2019	0.84	0.85	0.94	0.95

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

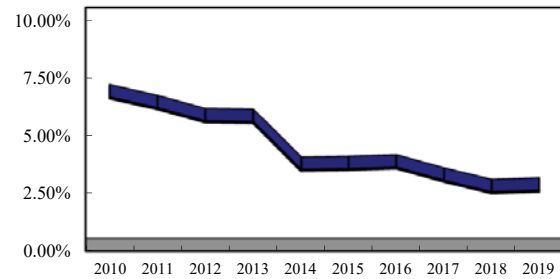
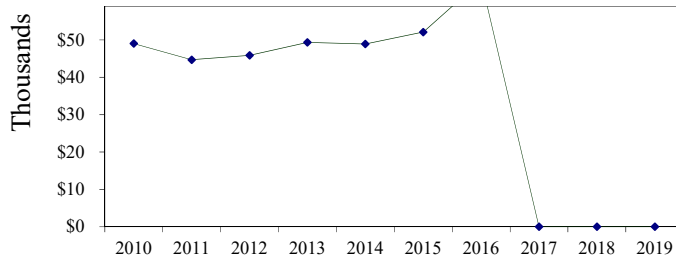
Note: Charts include all available data

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
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	11,648,959,062	52,098	3.53%	1,594,569	13.59%
2016	220,469	9,791,798,832	65,884	3.60%	1,627,865	13.54%
2017	230,968	4,296,377,000	info not avail	3.03%	1,647,704	14.02%
2018	233,061	info not avail	info not avail	2.53%	1,663,190	14.01%
2019	236,300	info not avail	info not avail	2.6%	1,658,131	14.25%

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

Employer	2018-19		
	Number of Employees	Rank	Percentage of Total Authority Population
Lawrence Livermore National Lab	7,474	1	3.2%
Kaiser Permanente	4,733	2	2.0%
Workday Incorporated	3,865	3	1.6%
U.S. Government & Federal Correction Institute	2,100	4	0.9%
Oracle	1,500	5	0.6%
Sandia National Laboratory	1,480	6	0.6%
Safeway Incorporated	1,386	7	0.6%
Livermore Valley Joint Unified School District	1,352	8	0.6%
Stanford/Valleycare Medical Center	1,305	9	0.6%
Pleasanton Unified School District	1,300	10	0.6%
Subtotal	<u>26,495</u>		<u>11.2%</u>
Total Authority Population	<u>236,300</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,				
	2010	2011	2012	2013	2014
Function					
Executive Director	1.00	1.00	1.00	1.00	1.00
Administrative Services	8.00	8.00	8.00	8.00	8.00
Planning	5.00	5.00	5.00	4.00	4.00
Marketing	2.00	2.00	2.00	2.00	2.00
Operations	0.00	0.00	0.00	0.00	0.00
Total	16.00	16.00	16.00	15.00	15.00

	Adopted for Fiscal Year Ended June 30,				
	2015	2016	2017	2018	2019
Function					
Executive Director	1.00	1.00	1.00	1.00	1.00
Administrative Services	8.00	8.00	6.00	7.00	7.00
Planning	4.00	4.00	5.00	4.00	3.50
Marketing	2.00	2.00	2.00	2.00	1.50
Operations	0.00	0.00	0.00	0.00	1.00
Total	15.00	15.00	14.00	14.00	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				
	2010	2011	2012	2013	2014
Function/Program					
Fixed Route					
Total Vehicles	59	74	74	74***	74
Average Fleet Age	7.97	8.11	8.29	9.40	10.40
Vehicles Operated In	46	51	51	51	51
Maximum Service					
Paratransit					
Total Vehicles	18	18	18	15	7
Average Fleet Age	4.33	4.33	4.80	5.00	7.00
Vehicles Operated In	12	12	0	0	0
Maximum Service					
Shared Stations Maintenance Facilities	3	3	3	3	3

	Fiscal Year				
	2015	2016	2017	2018	2019
Function/Program					
Fixed Route					
Total Vehicles	66	64	64	60	60
Average Fleet Age	10.27	11.20	8.09	3.93	4.93
Vehicles Operated In	49	49	47	48	49
Maximum Service					
Paratransit					
Total Vehicles	4	0	0	0	0
Average Fleet Age	9.00	0.00	0.00	0.00	0.00
Vehicles Operated In	0	0	0	0	0
Maximum Service					
Shared Stations Maintenance Facilities	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, 2019**

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> X </u> No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None Reported	
Noncompliance material to financial statements noted?	<u> </u> Yes	<u> X </u> 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> X </u> No	
• Significant deficiency(ies) identified that are not considered to be material weaknesses?	<u> </u> Yes	<u> X </u> None Reported	
Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?	<u> </u> Yes	<u> X </u> No	
Identification of major programs:			

<u>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>20.500 & 20.507</u>	<u>Federal Transit Cluster</u>

Dollar threshold used to distinguish between type A and type B programs:	<u>\$750,000</u>
Auditee qualified as low-risk auditee?	<u> X </u> Yes <u> </u> 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 October 15, 2019, 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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS

For the Fiscal Year Ended June 30, 2019

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Federal Expenditures
Federal Transit Cluster			
US Department of Transportation Direct Programs:			
Federal Transit - Formula Grants (Urban Area Formula Program)			
Paratransit Operating Assistance	20.507		\$406,769
Preventative Maintenance	20.507		451,647
TPI Marketing	20.507		11,713
Hybrid Battery Packs	20.507		34,970
Fareboxes	20.507		<u>8,360</u>
Subtotal Department of Transportation Direct Programs			<u>913,459</u>
US Department of Transportation Pass-Through Programs From:			
State of California Department of Transportation			
Federal Transit - Capital Investment Grants (Fixed Guideway Capital Investment Grants)			
BRT	20.500	CA-0308-00	<u>364,491</u>
Subtotal Department of Transportation Pass-Through Programs			<u>364,491</u>
Total US Department of Transportation			<u>1,277,950</u>
Total Expenditures of Federal Awards			<u><u>\$1,277,950</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, 2019**

NOTE 1 – REPORTING ENTITY

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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 – 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 financial statements of each major fund of the Livermore Amador Valley Transit Authority (Authority) as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated October 15, 2019.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the 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 the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the 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. 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 that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated October 15, 2019 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 result 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
October 15, 2019

**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 (Authority) 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, 2019. 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 federal statutes, regulations, and the terms and conditions of its federal awards 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 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, 2019.

Report on Internal Control Over Compliance

Management of the Authority 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 a 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, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated October 15, 2019, which contained an unmodified opinion on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. 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 financial statements as a whole.

Pleasant Hill, California
October 15, 2019

**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 each major fund of the Livermore Amador Valley Transit Authority (Authority), as of and for the year ended June 30, 2019, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated October 15, 2019.

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 October 15, 2019 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
October 15, 2019

**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, 2019 and have issued our report thereon dated October 15, 2019.

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 October 15, 2019 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
October 15, 2019

AGENDA

ITEM 7

STAFF REPORT

SUBJECT: Funding Agreement for MTC IDEA Program Funds

FROM: Jennifer Yeamans, Senior Grants & Management Specialist

DATE: October 22, 2019

Action Requested

Refer Resolution 27-2019 to the Board of Directors for approval, authorizing the Executive Director to execute a Master Funding Agreement with the Metropolitan Transportation Commission (MTC) and related Agreement Supplement(s) for Innovative Deployments to Enhance Arterials (IDEA) Program funding to enhance implementation of the Shared Autonomous Vehicle (SAV) Project in the City of Dublin.

Background

In December 2017, LAVTA's Board of Directors approved a funding agreement with the Bay Area Air Quality Management District (BAAQMD) totaling \$966,000 to provide for three years of Spare the Air messaging on seven (7) of LAVTA's buses, which also included work-scope activities related to implementation of LAVTA's Shared Autonomous Vehicle (SAV) project to test first/last mile connectivity to BART in the City of Dublin.

To help advance LAVTA's SAV pilot project, in February 2018, the City of Dublin, with support from LAVTA, was awarded an Innovative Deployments to Enhance Arterials (IDEA) grant from the Metropolitan Transportation Commission in the amount of \$385,000 to deploy an SAV on streets in the City of Dublin and/or implement transit connected vehicle applications in order to improve arterial operations and enhance safety along these corridors. LAVTA and the City of Dublin executed a Memorandum of Understanding concerning cooperation surrounding grant-funded activities in September 2018.

Discussion

As collaboration on the grant-funded activities began with preliminary systems engineering work, staff from MTC, the City of Dublin, and LAVTA identified opportunities to streamline delivery and administration of transit-focused aspects of the Project by having LAVTA procure certain project components involving deployment of the SAV. Per the scope of work subject to the Agreement (Attachment 2), such procurements could include, but would not be limited to, the following:

- Capital (e.g., systems, software/hardware/firmware, equipment, etc.)
- Design services
- System integration services

- Project construction services
- Construction management/support services

In September 2019, MTC revised the IDEA Program of Projects to add LAVTA as a partner agency to the Project in addition to the City of Dublin. In order to access program funds directly, LAVTA must execute a standard Master Funding Agreement for Federal Highway Administration (FHWA) funding with MTC (Attachment 3) as well as any related Supplemental Agreements specific to the Project.

Budget

MTC estimates up to \$240,000 will be available to LAVTA to carry out the necessary procurements for the Project. A minimum local match of 11.47% is required under FHWA requirements, and up to 15% for MTC's IDEA program requirements. MTC staff has confirmed that LAVTA's existing BAAQMD funding commitment for the SAV project is sufficient to meet the local match requirement, as it represents a substantial overmatch of both minimum requirements.

Next Steps

Following LAVTA Board approval, the agreements will be finalized and executed by MTC and LAVTA. Based on results of system engineering work being led by MTC, staff will initiate procurements to acquire software and hardware and/or other services to support the SAV project, consistent with systems engineering designs and specifications. Because of the highly innovative nature of the Project, MTC and LAVTA staff, with concurrence by City of Dublin project staff, will work collectively during the course of the project as engineering work proceeds to determine which agency will lead which procurement, based on what would be the most efficient and expeditious approach to meeting the project delivery schedule. The current estimated date for project completion is June 30, 2021.

Recommendation

Staff recommends that the Finance and Administration Committee refer Resolution 27-2019 to the Board of Directors for approval.

Attachments:

1. Resolution 27-2019
2. Project Description and Scope of Work
3. MTC Master Funding Agreement

RESOLUTION NO. 27-2019

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTING A FUNDING
AGREEMENT WITH THE METROPOLITAN TRANSPORTATION
COMMISSION FOR INNOVATIVE DEPLOYMENTS TO ENHANCE
ARTERIALS (IDEA) GRANT FUNDS**

WHEREAS, in December 2017, the Livermore Amador Valley Transit Authority executed a funding agreement with the Bay Area Air Quality Management District for the wrapping of seven of LAVTA's buses in Spare the Air advertising for a period of up to three years in exchange for \$966,000 to support LAVTA's Shared Autonomous Vehicle (SAV) project; and

WHEREAS, in February 2018 the Metropolitan Transportation Commission (MTC) awarded the City of Dublin \$385,000 in discretionary regional Federal Highway Administration (FHWA) funding via the Innovative Deployments to Enhance Arterials (IDEA) grant program to deploy a SAV on streets in the City of Dublin and/or implement pedestrian, bicycle or transit-connected vehicle applications, subject to the agreement of the City of Dublin, in order to improve arterial operations and enhance safety along these corridors and in a location corresponding to the area previously identified for testing of LAVTA's SAV (Project); and

WHEREAS, LAVTA supported the City of Dublin's IDEA grant application and in September 2018 executed a Memorandum of Understanding between both parties to establish roles and responsibilities to support successful implementation of the Project; and

WHEREAS, following Project award, Project staff identified opportunities to streamline delivery and administration of transit-focused aspects of the Project by having LAVTA procure certain project components involving deployment of the SAV; and

WHEREAS, LAVTA as a recipient of federal funding for transportation projects is willing and prepared to fulfill the requirements of the program's funding sources to; and

WHEREAS, MTC revised its IDEA Category 2 Program of Projects to include LAVTA along with the City of Dublin as an eligible project sponsor for the IDEA Category 2 program of projects at their September 25, 2019, meeting; and

WHEREAS, staff at LAVTA and MTC have agreed to terms of a funding agreement that outlines the Project scope of work and how the funds will be utilized to advance the SAV project in Dublin; and

WHEREAS, MTC uses Master Agreements for FHWA-funded projects, along with associated Agreement Supplements, for the purpose of administering and reimbursing such funds to local agencies; and

WHEREAS, The LAVTA Board of Directors wishes to delegate the authority to execute these agreements and any amendments thereto to the Executive Director or his designee;

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 Master Funding Agreement with MTC as well as necessary related Agreement Supplement(s) for regional funding to support LAVTA's SAV project, and execute any amendments thereto.

PASSED AND ADOPTED this 4th day of November 2019.

David Haubert, Chair

ATTEST:

Michael Tree, Executive Director

APPROVED AS TO FORM:

Michael Conneran, Legal Counsel

MASTER FUNDING AGREEMENT

BETWEEN THE METROPOLITAN TRANSPORTATION COMMISSION

AND

[Insert Recipient Agency Name]

**PLANNING, PROGRAMMING,
TRANSPORTATION, TRANSIT, LAND USE OR OTHER PROJECTS**

FOR

FISCAL YEAR 2018-19 through FISCAL YEAR 2028-29

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MASTER FUNDING AGREEMENT
Between METROPOLITAN TRANSPORTATION COMMISSION
And [Insert Recipient Agency Name]
For PLANNING, PROGRAMMING,
TRANSPORTATION, TRANSIT, LAND USE OR OTHER PROJECTS

This Master Funding Agreement, effective as of [DATE] (“Effective Date”), (this “Master Funding Agreement” or “Agreement”), is entered into by and between the Metropolitan Transportation Commission (hereafter “MTC”), a regional transportation planning agency established pursuant to California Government Code § 66500 *et seq.*, and [Agency Name] (hereafter “AGENCY”). MTC and AGENCY are collectively referred to herein as “the Parties.”

WITNESSETH

WHEREAS, MTC has been designated as the Metropolitan Planning Organization (MPO - federal) and the Regional Transportation Planning Agency (“RTPA” - state) for the San Francisco Bay Region; and

WHEREAS, MTC from time to time expects to provide funds available to it as MPO, RTPA or otherwise to AGENCY; and

WHEREAS, it is expected that these funds will be used for planning, programming, transportation, transit, land use or other projects relevant to MTC or its statutory purposes (the “Project” or “Projects”); and

WHEREAS, the Parties wish to set forth the terms and conditions under which MTC may from time to time provide funding to AGENCY; and

WHEREAS, before MTC will make funds available hereunder, MTC and AGENCY will enter into at least one Supplement to this Master Funding Agreement, which must be in substantially the form attached hereto as Exhibit A (each, a “Supplement”) to establish the terms and conditions applicable to AGENCY when receiving funds for the Project;

NOW, THEREFORE, the Parties hereto agree as follows:

1.0 GENERAL

This Master Funding Agreement shall have no force and effect with respect to a Project or any portion thereof unless and until a Supplement has been fully executed by both MTC and AGENCY governing the relevant Project. Exhibit A, Form of Supplement, is attached hereto and incorporated herein. Each Supplement shall include the following information:

- a. A description of the applicable Project scope of work;

- b. A maximum payment amount for the applicable Project scope of work;
 - c. An indication of whether the various clauses attached hereto as Exhibits B-1 through B-7 shall apply to AGENCY's implementation of the applicable Project scope of work;
 - d. Any additional covenants, conditions, restrictions or reporting requirements that apply to the applicable Project scope of work or funding source MTC is providing to AGENCY;
 - e. Identification of the MTC and AGENCY project managers for the applicable Project scope of work;
 - f. The estimated budget and payment milestones for the applicable Project scope of work;
- and
- g. Any MTC or AGENCY resolutions, authorizations or approvals, or any other key documents, relevant to the applicable Project scope of work or funding source MTC is providing to AGENCY.

Upon execution by MTC and AGENCY of such a Supplement, AGENCY shall assume the responsibility for implementing the applicable Project scope of work, and MTC will administer funding to AGENCY in accordance with this Agreement, the applicable Supplement, and any other documents incorporated by reference into such Supplement.

2.0 INTERAGENCY AGREEMENT ADMINISTRATION

The administration of this Agreement will be conducted by MTC staff. Day-to-day management of individual projects required under this Agreement is assigned to the appropriate Project Manager at AGENCY and Project Manager at MTC, as set forth in the applicable Supplement.

3.0 FUNDING

- A. The total compensation to be paid to AGENCY under this Agreement shall be the sum of the amounts of compensation payable to AGENCY as set forth in each Supplement.
- B. AGENCY and MTC jointly agree to exert their best efforts to manage each component of the Project in such a way that prevents costs from exceeding the estimated budget set forth in the applicable Supplement.
- C. Reimbursement of AGENCY travel expenses and per diem rates are not to exceed the rate specified by the State of California Department of Personnel Administration for similar employees (i.e. non-representative employees)

4.0 TERM

This Agreement is in effect for the ten years following the Effective Date. This Agreement term may be extended by mutual written agreement.

5.0 PAYMENT

Contingent upon AGENCY's satisfactory completion of work products or milestones, as applicable, required under the applicable Supplement, AGENCY shall submit invoices to MTC for that portion of the funds available to AGENCY that have been expended. This invoice will be in the format and provided no more frequently than prescribed by MTC in the applicable Supplement. In addition, all supporting documentation must accompany expenditures included on AGENCY invoices. Payment shall be made by MTC within thirty (30) days of receipt of an acceptable invoice, which shall be subject to the review and approval of MTC's Project Manager or a designated representative. Approval of an invoice shall not be unreasonably withheld. AGENCY should submit invoices electronically via email to MTC at acctpay@bayareametro.gov or deliver or mail invoices to MTC, as follows:

Attention: Accounting Section
Metropolitan Transportation Commission
Bay Area Metro Center
375 Beale Street, Suite 800
San Francisco, CA, 94105

6.0 DELAYS AND FAILURE TO PERFORM

Whenever AGENCY encounters any difficulty that will delay timely performance of work, AGENCY shall notify MTC in writing. The parties agree to cooperate to work out a mutually satisfactory course of action.

If MTC determines that (a) AGENCY's failure to complete a product on a timely basis is due to causes solely within AGENCY's control; and/or (b) AGENCY has failed to consider MTC recommendations aimed at facilitating progress toward that product, MTC may impose such sanctions as it may determine appropriate. Sanctions may include withholding of commensurate payment due under this Agreement until compliance is achieved.

7.0 AMENDMENTS

This Agreement or any Supplement hereto may be amended by mutual agreement of MTC and AGENCY at any time during the term of the Agreement. All such changes shall be incorporated in written amendments, which shall specify the changes in work performed and any adjustments in compensation and schedule. All amendments shall be executed by the authorized designated representative of MTC and AGENCY and specifically identified as amendments to the Agreement. The MTC Project Manager is not a designated representative, for purposes of executing an amendment.

8.0 TERMINATION

Either party may terminate this Agreement, in whole or in part, at any time upon ninety (90) days' written notice. In this event, AGENCY shall submit a requisition to MTC for an amount representing the actual cost of services performed up to the effective date of termination for which AGENCY has not been previously reimbursed. In no event shall the maximum expenditure allowed under this Agreement, as it may be adjusted by a written amendment signed by both parties, be exceeded. Upon payment of the amount found due, MTC shall be under no further obligation to AGENCY, monetarily or otherwise.

9.0 USE OF THIRD PARTY CONTRACTS

AGENCY may subcontract or subvene funds to local agencies, consultants or contractors for performance of portions of the work required under this Agreement, without the prior written consent of MTC, provided AGENCY complies with any other applicable requirements of this Agreement and the applicable Supplement hereto, and applicable federal and state requirements.

10.0 INDEMNIFICATION

AGENCY shall indemnify, defend, and hold harmless MTC, its Commissioners, representatives, agents and employees from and against all claims, injury, suits, demands, liability, losses, damages and expenses, whether direct or indirect (including any and all costs and expenses in connection therewith), incurred by reason of any act or failure to act of AGENCY, its officers, employees or agents, or subconsultants or any of them in connection with this Agreement.

11.0 LAWS AND REGULATIONS

AGENCY shall comply with any and all laws, statutes, ordinances, rules, regulations or requirements of the federal, state and/or a local government, and of any agency thereof, including but not limited to the California Department of Transportation (Caltrans) Local Assistance Procedures Manual, as they exist at the time of execution of the Agreement and as they may be amended in the future, which relate to or in any manner affect the performance of this Agreement and any Supplements.

12.0 RECORDS

AGENCY agrees to establish and maintain an accounting system conforming to generally accepted accounting principles (GAAP) that is adequate to accumulate and segregate reasonable, allowable, and allocable project costs. AGENCY further agrees to keep all records pertaining to the Project(s) being funded for audit purposes for a minimum of: (a) three (3) years following final payment

to AGENCY, (b) four (4) years following the fiscal year of last expenditure under the Agreement; or (c) until completion of any litigation, claim or audit, whichever is longest.

13.0 AUDITS

AGENCY shall permit MTC and MTC's authorized representatives to have access to AGENCY's books, records, accounts, and any and all work products, materials, and other data relevant to this Agreement, for the purpose of making an audit, examination, excerpt and transcription during the term of this Agreement and for the period specified in Article 12. AGENCY shall in no event dispose of, destroy, alter, or mutilate said books, records, accounts, work products, materials and data for that period of time. Such permission shall extend to books, records, accounts, and any and all work products, materials, and other data relevant to this Agreement of the AGENCY's contractors and subcontractors, if any. If applicable, should MTC request access to the construction site and related field operations, MTC shall provide reasonable notice to AGENCY, and AGENCY shall provide access as it deems reasonable and safe, subject to the rights of the property owner if such owner is not AGENCY.

AGENCY further agrees to include in all its subcontracts hereunder exceeding \$25,000 a provision to the effect that the subconsultant agrees that MTC or any of MTC's duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records of such subconsultant for the term specified above. "Subconsultant" is defined in Article 14.0 Subcontracts, below.

14.0 SUBCONTRACTS

A. For purposes of this Agreement, "subconsultant" shall mean any consultant or contractor under contract with the AGENCY to perform Project work. Any subconsultants must be engaged under written contract with AGENCY with provisions allowing AGENCY to comply with all requirements of this Agreement. Failure of a subconsultant to provide any insurance required under this Agreement shall be at the risk of AGENCY. MTC's Project Manager shall be notified in writing of any substitution or addition of subconsultants.

For any Project funded by the Federal Transit Authority (FTA), Federal Highway Administration (FHWA) or Caltrans, AGENCY shall complete Form 10-C, as may be revised by Caltrans from time to time, within thirty (30) days of executing an agreement with a subconsultant and submit it to MTC's Project Manager. MTC shall not process payment of any invoice under the applicable Supplement relating to work by a subconsultant unless AGENCY shall have submitted to MTC a Form 10-C with respect to its contract with such subconsultant.

B. Nothing contained in this Agreement or otherwise, shall create any contractual relation between MTC and any subconsultants, and no subcontract shall relieve AGENCY of his/her responsibilities and obligations hereunder. AGENCY agrees to be as fully responsible to MTC for the acts and omissions of its subconsultants and of persons either directly or indirectly employed by any of them as it is for the acts and omissions of persons directly employed by AGENCY. AGENCY's obligation to pay its subconsultants is an independent obligation from MTC's obligation to make payments to AGENCY.

C. Applicable provisions of this Agreement shall be included in any subcontract or subconsultant agreement in excess of \$25,000 entered into under of this Agreement.

15.0 PROHIBITED INTERESTS

No member, officer, employee or agent of MTC, during his/her tenure shall have any prohibited interest as defined by California Government Code Sections 1090, et seq., direct or indirect, in the Agreement or the proceeds thereof. Prohibited interests include interests of immediate family members, domestic partners, and their employers or prospective employers. Accordingly, AGENCY further covenants that it has made a complete disclosure to MTC of all facts of which AGENCY is aware upon due inquiry bearing upon any possible interest, direct or indirect, that it believes any member, officer, agent or employee of MTC (or an immediate family member, domestic partner or employer or prospective employer of such member, officer, agent or employee) presently has, or will have in the Agreement, or in the performance thereof, or in any portion of the profits thereunder. Willful failure to make such disclosure, if any, shall constitute grounds for cancellation and termination hereof by MTC.

16.0 ORGANIZATIONAL CONFLICTS OF INTEREST

AGENCY shall take all reasonable measures to preclude the existence or development of an organizational conflict of interest in connection with work performed by subconsultants or subcontractors under this Agreement. An organizational conflict of interest occurs when, due to other activities, relationships, or contracts, a firm or person is unable, or potentially unable, to render impartial assistance or advice to MTC or AGENCY; a firm or person's objectivity in performing the contract work is or might be impaired; or a firm or person has an unfair competitive advantage in proposing for award of a contract as a result of information gained in performance of this or some other Agreement.

AGENCY shall not engage the services of any subconsultant or subcontractor on any work related to this Agreement if the subconsultant or subcontractor, or any employee of the subconsultant or subcontractor, has an actual or apparent organizational conflict of interest related to work or services contemplated under this Agreement.

If at any time during the term of this Agreement AGENCY becomes aware of an organizational conflict of interest in connection with the work performed by a subconsultant or subcontractor hereunder, AGENCY shall immediately provide MTC with written notice of the facts and circumstances giving rise to this organizational conflict of interest. AGENCY's written notice will also describe alternatives for addressing or eliminating the organizational conflict of interest. If at any time during the period of performance of this Agreement, MTC becomes aware of an organizational conflict of interest in connection with performance of any work hereunder by a subconsultant or subcontractor, MTC shall similarly notify AGENCY. In the event a conflict is presented, whether disclosed by AGENCY or its subconsultant or subcontractor, or discovered by MTC, MTC will consider the conflict presented and any alternatives proposed and meet with AGENCY to determine an appropriate course of action. MTC's determination as to the manner in which to address the conflict shall be final.

Failure to comply with this section may subject AGENCY or its subconsultant or subcontractor to damages incurred by MTC in addressing organizational conflicts that arise out of work performed by such subconsultant or subcontractor, or to termination of this Agreement for breach.

17.0 CHOICE OF LAW

All questions pertaining to the validity and interpretation of the Agreement shall be determined in accordance with the laws of the State of California applicable to agreements made and to be performed within the State.

18.0 PARTIAL INVALIDITY

If any term or condition of this Agreement is found to be illegal or unenforceable, such term or condition shall be deemed stricken and the remaining terms and conditions shall remain valid and in full force and effect.

19.0 NO THIRD PARTY BENEFICIARIES

This Agreement is not for the benefit of any person or entity other than the parties.

20.0 ORDER OF PRECEDENCE

In the event of a conflict in the provisions of this Agreement, any Supplement hereto, or the Exhibits hereto incorporated by reference into such Supplement, the following order of priority shall be used in resolving such conflict: the applicable Supplement shall have first priority, then the Exhibits incorporated into such Supplement, then this Agreement.

IN WITNESS WHEREOF, this Agreement has been executed by the parties hereto as of the day and year first written above.

**METROPOLITAN TRANSPORTATION
COMMISSION**

AGENCY

Steve Heminger, Executive Director

Name, Title

EXHIBIT A
FORM OF SUPPLEMENT

SUPPLEMENT [insert number] TO MASTER FUNDING AGREEMENT

This Supplement No. ____ to Master Funding Agreement (“Supplement or “Agreement”) is entered into this _____ day of _____, 2017, by and between the Metropolitan Transportation Commission (hereafter “MTC”) and [AGENCY] (hereafter “AGENCY”) and supplements the Master Funding Agreement, dated _____, 2017, by and between MTC and AGENCY.

Pursuant to this Supplement, MTC agrees to provide an amount not to exceed _____ dollars (\$_____) in [describe funding source] to AGENCY to fund the [brief description of Project] (as more fully described in Annex I hereto, the “Supplement Project”). The estimated budget and payment milestones for the Supplement Project scope of work is attached as Annex II hereto.

MTC will reimburse AGENCY for its actual eligible costs incurred for completed Supplement Project milestones or deliverables described in Annex II hereto.

The Supplement Project work will commence [date], and be completed no later than _____, 20__.

The clauses selected below and attached as exhibits to the Master Funding Agreement shall apply to AGENCY’s performance of the applicable Supplement Project scope of work hereunder:

- ☐ Exhibit B-1, Additional Terms and Conditions (General), Paragraph A
- ☐ Exhibit B-1, Additional Terms and Conditions (General), Paragraph B
- ☐ Exhibit B-2, Additional Terms and Conditions (Federally Required Clauses)
- ☐ Exhibit B-3, Additional Terms and Conditions (State Required Clauses)
- ☐ Exhibit B-4, Additional Terms and Conditions (Prevailing Wage Rates, Apprenticeships, and Payroll Records, Non-Federally-Funded Agreements)
- ☐ Exhibit B-5, Additional Terms and Conditions (Prevailing Wage Rates, Apprenticeships, and Payroll Records, Federally-Funded Agreements)
- ☐ Exhibit B-6, Additional Terms and Conditions (Regional Toll Funds including RM1, RM2, and AB1171)
- ☐ Exhibit B-7, Additional Terms and Conditions (Regional Discretionary Federal Funds including STP and CMAQ)

[Insert any additional covenants, conditions, restrictions or reporting requirements that apply to the Supplement Project scope of work or funding source MTC is providing to AGENCY.]

[Describe/attach any MTC or AGENCY resolutions, authorizations or approvals, or any other key documents, relevant to the applicable Project scope of work or funding source MTC is providing to AGENCY.]

The MTC Project Manager for the Supplement Project is [name, telephone, email]. The AGENCY Project Manager for the Supplement Project is [name, telephone, email].

This Supplement is supplemental to the Master Funding Agreement; all terms and conditions of the Master Funding Agreement, as may be amended, remain unchanged hereby.

Capitalized terms used but not defined herein shall have the respective meanings assigned to them in the Master Funding Agreement.

**METROPOLITAN TRANSPORTATION
COMMISSION**

[AGENCY]

Steve Heminger, Executive Director

[Name/Title]

EXHIBIT B-1
ADDITIONAL TERMS AND CONDITIONS (GENERAL)

A. INSURANCE REQUIREMENTS

AGENCY shall, at its own expense, obtain and maintain (and/or cause its subconsultant(s) to obtain and maintain, as applicable) the types of insurance and financial security listed (if any) in the applicable attachment or exhibit to the relevant Supplement against claims, damages and losses due to injuries to persons or damage to property or other losses that may arise in connection with the performance of work under such Supplement, and in effect at all times for the duration of such Supplement. All policies will be issued by insurers acceptable to MTC, generally with a Best's Rating of A- or better with a Financial Size Category of VIII or better, or as otherwise specified in the applicable Supplement. Notwithstanding anything to the contrary, AGENCY may satisfy the insurance requirements herein utilizing self-insurance providing equivalent coverage.

B. CLAIMS OR DISPUTES

Unless otherwise directed in writing by MTC, AGENCY shall continue performance under this Agreement while any matters in dispute are being resolved. Further, MTC shall pay AGENCY for any undisputed work performed by AGENCY prior to or during the resolution of the matters in dispute. In the event there is a dispute concerning the interpretation of this Agreement or any aspect of the Project that the project managers identified by MTC and AGENCY are unable to resolve, the project manager for either MTC or AGENCY may request that an ad hoc Dispute Resolution Committee ("DRC") be convened to resolve the dispute. The DRC shall consist of two members, one appointed by the MTC Executive Director and the other appointed by the Chief Executive Officer of AGENCY. The responsibility of chairing each ad hoc DRC shall alternate between the agencies, beginning with MTC. Further, disputes between MTC and AGENCY that cannot be resolved by the DRC may be submitted to alternative dispute resolution, as agreed to by the parties. Fees and expenses of the mediator will be borne equally.

EXHIBIT B-2
ADDITIONAL TERMS AND CONDITIONS
(FEDERALLY REQUIRED CLAUSES)

1. GENERAL

AGENCY shall comply with any and all laws, statutes, ordinances, rules, regulations or requirements of the Federal Government, and any agency thereof, that relate to or in any manner affect the performance of this Agreement, including all applicable provisions of the United States Department of Transportation (DOT) regulations 2 CFR part 1201 “Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards” that govern the use of federal funds available under a Supplement to this Agreement. For Federal Transit Administration (FTA)-funded Supplements, FTA Circulars 5010.1.E and 4220.1.F, as amended, and the Federal Transit Administration Master Agreement (FTA MA 24, as amended) are each incorporated herein by reference as though set forth in full, and shall govern this Agreement except as otherwise specifically provided herein.

2. EQUAL EMPLOYMENT OPPORTUNITY

In accordance with Title VII of the Civil Rights Act of 1964, as amended (42 U.S.C. § 2000e); Executive Order No. 11246, “Equal Employment Opportunity”, as amended; the Age Discrimination Act of 1975, as amended (42 U.S.C. § 6102 *et seq.*) and its implementing regulations (45 CFR part 90); the Age Discrimination in Employment Act (29 U.S.C § 621 - 634 and its implementing regulations (29 CFR part 1625); Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132); and, for FTA-funded projects, 49 U.S.C. § 5332 and any implementing requirements that FTA may issue, and FTA Circular 4704.1, “Equal Employment Opportunity (EEO) Requirements and Guidelines for Federal Transit Administration Recipients”, as amended, AGENCY agrees that it will not, on the grounds of race, religious creed, color, national origin, ancestry, age, physical disability, medical condition, marital status, or sex, discriminate or permit discrimination against any employee or applicant for employment in the performance of services under this Agreement. In addition, when undertaking construction activities, the U.S. Department of Labor regulations at 41 CFR chapter 60 shall apply.

3. DISADVANTAGED BUSINESS ENTERPRISE (DBE) POLICY

AGENCY shall not discriminate on the basis of race, color, national origin or sex in the performance of the applicable Supplement. AGENCY shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of DOT-assisted contracts and shall require its contractors and subcontractors to comply with these provisions. Failure by AGENCY to carry out these requirements is a material breach of contract, which may result in the termination of the applicable Supplement or this Agreement, or such other remedy as MTC deems appropriate, which may include withholding monthly progress payments, assessing sanctions, liquidated damages, and/or disqualifying AGENCY’s contractors or subcontractors from future bidding as non-responsible.

Further, AGENCY shall include in its contracts a requirement that its third party contractors pay subcontractors for satisfactory performance of their contracts no later than thirty (30) days from receipt of each payment AGENCY makes to its contractor (49 C.F.R. §26.29 (a)). For FTA-funded contracts with defined DBE contract goals, each contract shall include a provision stating that the contractor shall utilize the lists DBEs, unless the contractor obtains AGENCY's approval; such consent is required as a condition of payment.

4. TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

AGENCY shall not discriminate or permit discrimination in the provision of federally-funded programs, activities or services in compliance with the requirements imposed by Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000(d)) and the regulations of the Department of Transportation issued thereunder (49 CFR Part 21). For FTA-funded projects, AGENCY further agrees to comply with the current FTA Circular 4702.1A, "Nondiscrimination Guidelines for FTA Recipients," the U.S. DOT Order to Address Environmental Justice in Minority Populations and Low-Income Populations, and the U.S. DOT Policy Guidance Concerning Recipients' Responsibilities to Limited English Proficient (LEP) Persons and with Federal transit law at [49 U.S.C. § 5332 and any implementing requirements that FTA may issue](#).

5. ACCESS REQUIREMENTS FOR INDIVIDUALS WITH DISABILITIES

AGENCY shall not discriminate or permit discrimination against individuals on the basis of disability, in compliance with the Americans with Disabilities Act of 1990 (ADA), as amended, 42 U.S.C. § 12101 *et seq.*; Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794; the Architectural Barriers Act of 1968, as amended, 42 U.S.C. § 4151 *et seq.*; and for FTA-funded projects, Federal transit law at 49 U.S.C. § 5332; and their implementing regulations.

6. STATE ENERGY CONSERVATION PLAN

AGENCY shall comply with all mandatory standards and policies relating to energy efficiency that are contained in the State energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. § 6321).

7. ALLOWABILITY OF COSTS

AGENCY shall comply, and shall cause its subcontractors to comply, with the cost principles in 2 Code of Federal Regulations Parts 200 subpart E and 1201, as applicable.

8. LICENSE FOR FEDERAL GOVERNMENT PURPOSES

AGENCY agrees to provide and to require its contractors and subcontractors to provide to the Federal Government a royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for Federal Government purposes, recorded information ("subject data"), whether or not copyrighted, delivered or specified to be delivered under the applicable Supplement.

9. RECORD RETENTION

AGENCY agrees to retain, and shall require its contractors and subcontractors to retain, complete and readily accessible records related in whole or in part to this agreement and each Supplement to this agreement, including but not limited to data, documents, reports, statistics, subagreements, leases, subcontracts, arrangements, other third party agreements of any type, and supporting materials related to those records. AGENCY agrees to comply with the record retention requirements in accordance with 2 CFR § 200.333. AGENCY shall maintain all books, records, accounts, and reports required under each Supplement to this Agreement for a period of not less than three (3) years after the date of termination or expiration of the applicable Supplement to this agreement.

10. ACCESS TO RECORDS AND SITES OF PERFORMANCE

AGENCY agrees to grant , and to require its subcontractors with subcontracts in excess of \$25,000 to grant, to MTC, the U.S. DOT, FTA or FHWA, as applicable, the Comptroller General of the United States, and their authorized representatives sufficient access to AGENCY's books, records, accounts, and any and all work products, materials, and other data relevant to the applicable Supplement, to inspect and audit records and information related to the performance of each applicable Supplement, as reasonably may be required. AGENCY agrees to return to the Federal Government any excess federal payments it receives for disallowed costs, and the Federal Government's proportionate part of any amounts it recovers from third parties or other sources.

11. BUY AMERICA

AGENCY shall require its subcontractor(s) to agree to comply with 49 U.S.C. § 5323(j) and 49 CFR Part 661, which provide that Federal funds may not be obligated unless steel, iron, and manufactured products used in FTA-funded projects are produced in the United States, unless a waiver has been granted by FTA or the product is subject to a general waiver, listed in 49 CFR 661.7.

12. CARGO PREFERENCE

AGENCY agrees to ensure that its contractors will comply with 46 U.S.C. 55305 and 46 CFR Part 381, regarding use of United States-Flag Vessels for equipment, materials or commodities transported by ocean vessel.

13. FLY AMERICA REQUIREMENTS.

AGENCY agrees to comply with Section 5 of the International Air Transportation Fair Competitive Practices Act of 1974, as amended (49 U.S.C. 40118) and the General Services Administration's regulations at 41 CFR Part 301 – 10.131 – 301-10.143. which provide that recipients and subrecipients of Federal funds and their consultants are required to use U.S. flag air carriers for U.S. Government-financed international air travel and transportation of their personal effects or property to

the extent such service is available, unless travel by foreign air carrier is a matter of necessity as defined by the Fly America Act. AGENCY shall submit, if a foreign air carrier was used, an appropriate certification or memorandum adequately explaining why service by a U.S. flag air carrier was not available or why it was necessary to use a foreign air carrier and shall, in any event, provide a certificate of compliance with the Fly America requirements, if used. AGENCY agrees to include the requirements of this Section in all subcontracts that may involve international air transportation.

14. CONSTRUCTION

See language in Exhibit B-5 of Master Agreement, Additional Federal Requirements

15. PROGRAM FRAUD AND FALSE OR FRAUDULENT STATEMENTS AND RELATED ACTS.

A. AGENCY acknowledges that the provisions of the Program Fraud Civil Remedies Act of 1986, as amended, 31 U.S.C. § 3801 *et seq.* and U.S. DOT regulations, “Program Fraud Civil Remedies,” 49 CFR Part 31, apply to its actions pertaining to this Project. Upon execution of the underlying Agreement, AGENCY certifies or affirms the truthfulness and accuracy of any statement it has made, it makes, it may make, or causes to be made, pertaining to the underlying Supplement or the FTA assisted project for which work is being performed under the applicable Supplement. In addition to other penalties that may be applicable, AGENCY further acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification, the Federal Government reserves the right to impose the penalties of the Program Fraud Civil Remedies Act of 1986 on AGENCY to the extent the Federal Government deems appropriate.

B. AGENCY also acknowledges that if it makes, or causes to be made, a false, fictitious, or fraudulent claim, statement, submission, or certification to the Federal Government under a contract connected with a project that is financed in whole or in part with Federal assistance originally awarded by FTA under the authority of 49 U.S.C. § 5307, the Government reserves the right to impose the penalties of 18 U.S.C. § 1001 and 49 U.S.C. § 5307(n)(1) on AGENCY, to the extent the Federal Government deems appropriate.

C. AGENCY agrees to include the above two clauses in each subcontract financed in whole or in part with Federal assistance provided by FTA. It is further agreed that the clauses shall not be modified, except to identify the subconsultant who will be subject to the provisions.

16. NO FEDERAL GOVERNMENT OBLIGATION TO THIRD PARTIES

MTC and AGENCY acknowledge and agree that, notwithstanding any concurrence by the Federal Government in or approval of the applicable Supplement or this Agreement, absent the express written consent by the Federal Government, the Federal Government is not a party to this Agreement and shall not be subject to any obligations or liabilities to MTC, AGENCY or any other party (whether or not a party to this Agreement) pertaining to any matter resulting from this Agreement. AGENCY agrees to include this clause in each subcontract financed in whole or in part with Federal assistance.

17. RECYCLED PRODUCTS

AGENCY agrees to provide a preference for those products and services that conserve natural resources, protect the environment, and are energy efficient by complying with and facilitating compliance with Section 6002 of the Resource Conservation and Recovery Act, as amended, 42 U.S.C. Section 6962, and the U.S. Environmental Protection Agency (U.S. EPA), "Comprehensive Procurement Guideline for Products Containing Recovered Materials," 40 C.F.R part 247.

18. DEBARMENT AND SUSPENSION

This Article is only applicable if the applicable Supplement exceeds \$25,000. AGENCY certifies that neither it, nor any of its participants, principals or subrecipients is or has been debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions, as they are defined in 2 CFR Parts 180 and 1200, by any Federal agency or department. (See Exhibit B-2, Attachment A).

19. CLEAN AIR AND WATER POLLUTION ACTS

This Article is only applicable if the applicable Supplement exceeds \$100,000. AGENCY agrees to comply with the applicable requirements of all standards, orders, or requirements issued under the Clean Air Act (42 U.S.C. § 7501 *et seq.*), the Clean Water Act (33 U.S.C. § 1251 *et seq.*), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR Part 15).

20. LOBBYING

This Article is only applicable if the applicable Supplement exceeds \$100,000. AGENCY agrees to comply with the restrictions on the use of federal funds for lobbying activities set forth in 31 United States Code §1352 and 49 C.F.R. Part 20, Appendices A and B. (See Exhibit B-2, Attachment B).

Attachments:

Attachment A – Federally Required Certifications (AGENCY shall either provide these certifications to MTC or shall provide copies of such certifications AGENCY has independently made to the Federal Government.)

EXHIBIT B-2

ATTACHMENT A

FEDERALLY REQUIRED CERTIFICATIONS

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION, AND OTHER
RESPONSIBILITY MATTERS**

Instructions for Certification:

1. The terms “covered transaction,” “debarred,” “suspended,” “ineligible,” “lower tier covered transaction,” “participant,” “persons,” “lower tier covered transaction,” “principal,” “proposal,” and “voluntarily excluded,” as used in this certification, have the meanings set out in the rules implementing Executive Order 12549 [subpart C of 2 C.F.R part 180, as supplemented by 2 C.F.R part 1200].
2. **By signing and submitting this bid or proposal, the prospective lower tier participant is providing the signed certification set out below.**
3. A contract award (of any tier) in an amount expected to equal or exceed \$25,000 or a contract award at any tier for a federally required audit irrespective of the contract amount must not be made to parties listed on the Excluded Parties List System in the System for Award Management (SAM), in accordance with the Office of Management and Budget (O.M.B.) guidelines at 2 C.F.R. part 180. Contractors and subcontractors that enter into covered transactions are requirement to verify that the entity as well as its principals and affiliates with which they propose to contract or subcontract is not excluded or disqualified.
4. The certification set forth below is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal Government, MTC and the Federal Government may pursue available remedies, including suspension and/or debarment.

**CERTIFICATION REGARDING DEBARMENT, SUSPENSION,
INELIGIBILITY AND VOLUNTARY EXCLUSION
LOWER TIER COVERED TRANSACTION**

(1) The prospective lower tier participant agrees to comply and facilitate compliance with U.S. DOT regulations, “Nonprocurement Suspension and Debarment,” 2 C.F.R. part 1200, which adopts and supplements the U.S. Office of Management and Budget (U.S. OMB) “Guidelines to Agencies on Governmentwide Debarment and Suspension (Nonprocurement),” 2 C.F.R part 180.

(2) The prospective lower tier participant certifies, by submission of this bid or proposal, that neither it nor its principals, affiliates or covered subcontractors, as described in 2 C.F.R part 1200 subpart C, as supplemented by 2 C.F.R part 1200, is presently debarred, suspended, proposed for debarment, declared ineligible, voluntarily excluded, or disqualified from participation in any federally-assisted award. this transaction by any Federal department or agency.

(3) The prospective lower tier participant agrees to comply with the requirements of 2 C.F.R, part 180, subpart C, as supplemented by 2 C.F.R part 1200, throughout the period of any contract that may arise from this procurement.

(4) The prospective lower tier participant further certifies that it will include this certifications in its lower tier covered transactions.

Date

(signature of authorized official)

(type/print name and title)

CERTIFICATION OF RESTRICTIONS ON LOBBYING

The undersigned certifies, to the best of his or her knowledge, that:

1. No Federal appropriated funds have been paid or will be paid, by or on behalf of the undersigned, to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
2. If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
3. The undersigned shall require that the language of this certification be included in the award documents for all sub awards at all tiers (including subcontracts, sub grants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance is placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by Section 1352, Title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

Executed this _____ day of _____, 20__

By:

(signature of authorized official)

(title of authorized official)

EXHIBIT B-3
ADDITIONAL TERMS AND CONDITIONS
(STATE-REQUIRED CLAUSES)

- 1) Attachment A – Fair Employment Practices Addendum
- 2) Attachment B – Nondiscrimination Assurances
 - a.** Appendix A – Clauses to be inserted in every agreement subject to the ACT, as defined in Attachment B of this Exhibit and REGULATIONS, also as defined in Attachment B.
 - b.** Appendix B – To be included as covenant running with the land, in any deed affecting a transfer of real property, structures, or improvements thereon, or interest therein
 - c.** Appendix C – To be included for subsequent transfer of real property acquired or improved under federal-aid Program
 - d.** Appendix D – To be included for the construction or use of or access to space on, over, or under real property acquired or improved under the federal-aid Program
- 3) Attachment C – State Department of Transportation Requirements

EXHIBIT B-3

ATTACHMENT A

FAIR EMPLOYMENT PRACTICES ADDENDUM

1. In the performance of the applicable Supplement, AGENCY shall not discriminate against any employee for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), mental disability, medical condition (e.g. cancer), age (over 40), marital status, and denial of family care leave. AGENCY shall take affirmative action to ensure that employees are treated during employment without regard to their race, sex, sexual orientation, color, religion, ancestry, or national origin, physical disability, medical condition, marital status, political affiliation, family and medical care leave, pregnancy leave, or disability leave. Such action shall include, but not be limited to, the following: employment; upgrading; demotion or transfer; recruitment or recruitment advertising; layoff or termination; rates of pay or other forms of compensation; and selection for training, including apprenticeship. AGENCY shall post in conspicuous places, available to employees for employment, notices to be provided by STATE setting forth the provisions of this Fair Employment section.

2. AGENCY, its contractor(s) and all subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Government Code Section 12900 et seq.), and the applicable regulations promulgated thereunder (California code of Regulations, Title 2, Section 7285.0 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12900(a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations are incorporated into the applicable Supplement by reference and made a part hereof as if set forth in full. Each of the AGENCY'S contractors and all subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreements as appropriate.

3. AGENCY shall include the nondiscrimination and compliance provisions of this clause in all contracts and subcontracts to perform work under the applicable Supplement.

4. AGENCY shall permit access to the records of employment, employment advertisements, application forms, and other pertinent data and records by STATE, the State Fair Employment and Housing Commission, or any other agency of the State of California designated by STATE, for the purposes of investigation to ascertain compliance with the Fair Employment section of the applicable Supplement.

5. Remedies for Willful Violation:

(a) STATE may determine a willful violation of the Fair Employment provision to have occurred upon receipt of a final judgment to that effect from a court in an action to which AGENCY was a party, or upon receipt of a written notice from the Fair Employment and Housing Commission that it has investigated and determined that AGENCY has violated the Fair Employment Practices Act and had issued an order under Labor Code Section 1426 which has become final or has obtained an injunction under Labor Code Section 1429.

(b) For willful violation of this Fair Employment Provision, STATE shall have the right to terminate the applicable Supplement either in whole or in part, and any loss or damage sustained by STATE in securing the goods or services thereunder shall be borne and paid for by AGENCY and by the surety under the performance bond, if any, and STATE may deduct from any moneys due or thereafter may become due to AGENCY, the difference between the price named in the Agreement and the actual cost thereof to STATE to cure AGENCY's breach of the applicable Supplement.

EXHIBIT B-3

ATTACHMENT B

NONDISCRIMINATION ASSURANCES

AGENCY HEREBY AGREES THAT, as a condition to receiving any federal financial assistance from the STATE, acting for the U.S. Department of Transportation, it will comply with Title VI of the Civil Rights Act of 1964, 78 Stat. 252, 42 U.S.C. 2000d-42 U.S.C. 2000d-4 (hereinafter referred to as the ACT), and all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, "Nondiscrimination in Federally-Assisted Programs of the Department of Transportation - Effectuation of Title VI of the Civil Rights Act of 1964" (hereinafter referred to as the REGULATIONS), the Federal-aid Highway Act of 1973, and other pertinent directives, to the end that in accordance with the ACT, REGULATIONS, and other pertinent directives, no person in the United States shall, on the grounds of race, color, sex, national origin, religion, age or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination under any program or activity for which AGENCY receives federal financial assistance from the Federal Department of Transportation. AGENCY HEREBY GIVES ASSURANCE THAT AGENCY shall promptly take any measures necessary to effectuate the applicable Supplement. This assurance is required by subsection 21.7(a) (1) of the REGULATIONS.

More specifically, and without limiting the above general assurance, AGENCY hereby gives the following specific assurances with respect to its federal-aid Program:

1. That AGENCY agrees that each "program" and each "facility" as defined in subsections 21.23 (e) and 21.23 (b) of the REGULATIONS, will be (with regard to a "program") conducted, or will be (with regard to a "facility") operated in compliance with all requirements imposed by, or pursuant to, the REGULATIONS.
2. That AGENCY shall insert the following notification in all solicitations for bids for work or material subject to the REGULATIONS made in connection with the federal-aid Program and, in adapted form, in all proposals for negotiated agreements: AGENCY hereby notifies all bidders that it will affirmatively insure that in any agreement entered into pursuant to this advertisement, minority business enterprises will be afforded full opportunity to submit bids in response to this invitation and will not be discriminated against on the grounds of race, color, sex, national origin, religion, age, or disability in consideration for an award.
3. That AGENCY shall insert the clauses of Appendix A of this assurance in every agreement subject to the ACT and the REGULATIONS.
4. That the clauses of Appendix B of this Assurance shall be included as a covenant running with the land, in any deed affecting a transfer of real property, structures, or improvements thereon, or interest therein.
5. That where AGENCY receives federal financial assistance to construct a facility, or part of a facility, the Assurance shall extend to the entire facility and facilities operated in connection therewith.

6. That where AGENCY receives federal financial assistance in the form, or for the acquisition, of real property or an interest in real property, the Assurance shall extend to rights to space on, over, or under such property.

7. That AGENCY shall include the appropriate clauses set forth in Appendix C and D of this Assurance, as a covenant running with the land, in any future deeds, leases, permits, licenses, and similar agreements entered into by the AGENCY with other parties:

Appendix C;

(a) for the subsequent transfer of real property acquired or improved under the federal-aid Program; and

Appendix D;

(b) for the construction or use of or access to space on, over, or under real property acquired, or improved under the federal-aid Program.

8. That this assurance obligates AGENCY for the period during which federal financial assistance is extended to the program, except where the federal financial assistance is to provide, or is in the form of, personal property or real property or interest therein, or structures, or improvements thereon, in which case the assurance obligates AGENCY or any transferee for the longer of the following periods:

(a) the period during which the property is used for a purpose for which the federal financial assistance is extended, or for another purpose involving the provision of similar services or benefits; or

(b) the period during which AGENCY retains ownership or possession of the property.

9. That AGENCY shall provide for such methods of administration for the program as are found by the U.S. Secretary of Transportation, or the official to whom he delegates specific authority, to give reasonable guarantee that AGENCY, other recipients, sub-grantees, applicants, sub-applicants, transferees, successors in interest, and other participants of federal financial assistance under such program will comply with all requirements imposed by, or pursuant to, the ACT, the REGULATIONS, this Assurance and the Agreement.

10. That AGENCY agrees that the United States and the State of California have a right to seek judicial enforcement with regard to any matter arising under the ACT, the REGULATIONS, and this Assurance.

11. AGENCY shall not discriminate on the basis of race, religion, age, disability, color, national origin or sex in the award and performance of any STATE assisted contract or in the administration on its DBE Program or the requirements of 49 CFR Part 26. AGENCY shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of STATE assisted contracts. The California Department of Transportation Disadvantaged Business Enterprise Program Implementation Agreement for Local Agencies is incorporated by reference in the applicable Supplement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of the applicable Supplement. Upon notification to the recipient of its failure to carry out the Implementation Agreement, STATE may impose sanctions as provided for under 49 CFR Part 26 and

may, in appropriate cases, refer the matter for enforcement under 18 USC 1001 and/or the Program Fraud Civil Remedies Act of 1985 (31 USC 3801 et seq.)

THESE ASSURANCES are given in consideration of and for the purpose of obtaining any and all federal grants, loans, agreements, property, discounts or other federal financial assistance extended after the date hereof to AGENCY by STATE, acting for the U.S. Department of Transportation, and is binding on AGENCY, other recipients, subgrantees, applicants, sub-applicants, transferees, successors in interest and other participants in the federal-aid Highway Program.

APPENDIX A TO ATTACHMENT B

(Clauses to be inserted in every agreement subject to ACT and REGULATIONS)

During the performance of the applicable Supplement, AGENCY, for itself, its assignees and successors in interest (hereinafter collectively referred to as AGENCY) agrees as follows:

(1) Compliance with Regulations: AGENCY shall comply with the regulations relative to nondiscrimination in federally assisted programs of the Department of Transportation, Title 49, Code of Federal Regulations, Part 21, as they may be amended from time to time, (hereinafter referred to as the REGULATIONS), which are herein incorporated by reference and made a part of the applicable Supplement.

(2) Nondiscrimination: AGENCY, with regard to the work performed by it during the Agreement, shall not discriminate on the grounds of race, color, sex, national origin, religion, age, or disability in the selection and retention of sub-applicants, including procurements of materials and leases of equipment. AGENCY shall not participate either directly or indirectly in the discrimination prohibited by Section 21.5 of the REGULATIONS, including employment practices when the agreement covers a program set forth in Appendix B of the REGULATIONS.

(3) Solicitations for Sub-agreements, Including Procurements of Materials and Equipment: In all solicitations either by competitive bidding or negotiation made by AGENCY for work to be performed under a Sub-agreement, including procurements of materials or leases of equipment, each potential sub-applicant or supplier shall be notified by AGENCY of the AGENCY's obligations under the applicable Supplement and the REGULATIONS relative to nondiscrimination on the grounds of race, color, or national origin.

(4) Information and Reports: AGENCY shall provide all information and reports required by the REGULATIONS, or directives issued pursuant thereto, and shall permit access to AGENCY's books, records, accounts, other sources of information, and its facilities as may be determined by STATE or FHWA to be pertinent to ascertain compliance with such REGULATIONS or directives. Where any information required of AGENCY is in the exclusive possession of another who fails or refuses to furnish this information, AGENCY shall so certify to STATE or the FHWA as appropriate, and shall set forth what efforts AGENCY has made to obtain the information.

(5) Sanctions for Noncompliance: In the event of AGENCY's noncompliance with the nondiscrimination provisions of the applicable Supplement, STATE shall impose such agreement sanctions as it or the FHWA may determine to be appropriate, including, but not limited to:

(a) withholding of payments to AGENCY under the Agreement within a reasonable period of time, not to exceed 90 days; and/or

(b) cancellation, termination or suspension of the Agreement, in whole or in part.

(6) Incorporation of Provisions: AGENCY shall include the provisions of paragraphs (1) through (6) in every sub-agreement, including procurements of materials and leases of equipment, unless exempt by the REGULATIONS, or directives issued pursuant thereto.

AGENCY shall take such action with respect to any sub-agreement or procurement as STATE or FHWA may direct as a means of enforcing such provisions including sanctions for noncompliance, provided, however, that, in the event AGENCY becomes involved in, or is threatened with, litigation with a sub-applicant or supplier as a result of such direction, AGENCY may request STATE enter into such litigation to protect the interests of STATE, and, in addition, AGENCY may request the United States to enter into such litigation to protect the interests of the United States.

APPENDIX B TO ATTACHMENT B

To be included as covenant running with the land, in any deed affecting a transfer of real property, structures, or improvements thereon, or interest therein)

The following clauses shall be included in any and all deeds effecting or recording the transfer of PROJECT real property, structures or improvements thereon, or interest therein from the United States.

(GRANTING CLAUSE)

NOW, THEREFORE, the U.S. Department of Transportation, as authorized by law, and upon the condition that AGENCY shall accept title to the lands and maintain the project constructed thereon, in accordance with Title 23, United States Code, the Regulations for the Administration of federal-aid for Highways and the policies and procedures prescribed by the Federal Highway Administration of the Department of Transportation and, also in accordance with and in compliance with the Regulations pertaining to and effectuating the provisions of Title VI of the Civil Rights Act of 1964 (78 Stat. 252; 42 U.S.C. 2000d to 2000d-4), does hereby remise, release, quitclaim and convey unto AGENCY all the right, title, and interest of the U.S. Department of Transportation in, and to, said lands described in Exhibit "A" attached hereto and made a part hereof.

(HABENDUM CLAUSE)

TO HAVE AND TO HOLD said lands and interests therein unto AGENCY and its successors forever, subject, however, to the covenant, conditions, restrictions and reservations herein contained as follows, which will remain in effect for the period during which the real property or structures are used for a purpose for which federal financial assistance is extended or for another purpose involving the provision of similar services or benefits and shall be binding on AGENCY, its successors and assigns.

AGENCY, in consideration of the conveyance of said lands and interests in lands, does hereby covenant and agree as a covenant running with the land for itself, its successors and assigns,

(1) that no person shall on the grounds of race, color, sex, national origin, religion, age or disability, be excluded from participation in, be denied the benefits of, or be otherwise subjected to discrimination with regard to any facility located wholly or in part on, over, or under such lands hereby conveyed (;) (and) *

(2) that AGENCY shall use the lands and interests in lands so conveyed, in compliance with all requirements imposed by or pursuant to Title 49, Code of Federal Regulations, Department of Transportation, Subtitle A, Office of the Secretary, Part 21, Non-discrimination in federally-assisted programs of the Department of Transportation - Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended (;) and

(3) that in the event of breach of any of the above-mentioned nondiscrimination conditions, the U.S. Department of Transportation shall have a right to re-enter said lands and facilities on said land, and the above-described land and facilities shall thereon revert to and vest in and become the absolute property of the U.S. Department of Transportation and its assigns as such interest existed prior to this deed.*

*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purposes of Title VI of the Civil Rights Act of 1964.

APPENDIX C TO ATTACHMENT B

(To be included for subsequent transfer of real property acquired or improved under federal-aid Program)

The following clauses shall be included in any and all deeds, licenses, leases, permits, or similar instruments entered into by AGENCY, pursuant to the provisions of Assurance 7(a) of Attachment I-2.

The grantee (licensee, lessee, permittee, etc., as appropriate) for himself, his heirs, personal representatives, successors in interest, and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds and leases add 'as covenant running with the land') that in the event facilities are constructed, maintained, or otherwise operated on the said property described in this (deed, license, lease, permit, etc.) for a purpose for which a U.S. Department of Transportation program or activity is extended or for another purpose involving the provision of similar services or benefits, the (grantee, licensee, lessee, permittee, etc.), shall maintain and operate such facilities and services in compliance with all other requirements imposed pursuant to Title 49, Code of Federal Regulations, U.S. Department of Transportation, Subtitle A, Office of Secretary, Part 21, Nondiscrimination in federally-assisted programs of the Department of Transportation - Effectuation of Title VI of the Civil Rights Act of 1964, and as said Regulations may be amended.

(Include in licenses, leases, permits, etc.)*

That in the event of breach of any of the above nondiscrimination covenants, AGENCY shall have the right to terminate the (license, lease, permit etc.) and to re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, lease, permit, etc.) had never been made or issued.

(Include in deeds)*

That in the event of breach of any of the above nondiscrimination covenants, AGENCY shall have the right to re-enter said land and facilities thereon, and the above described lands and facilities shall thereupon revert to and vest in and become the absolute property of AGENCY and its assigns.

*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purposes of Title VI of the Civil Rights Act of 1964.

APPENDIX D TO ATTACHMENT B

(To be included for the construction or use of or access to space on, over, or under real property acquired or improved under the federal-aid Program)

The following shall be included in all deeds, licenses, leases, permits, or similar agreements entered into by AGENCY, pursuant to the provisions of Assurance 7 (b) of Attachment I-2.

The grantee (licensee, lessee, permittee, etc., as appropriate) for himself, his personal representatives, successors in interest and assigns, as a part of the consideration hereof, does hereby covenant and agree (in the case of deeds, and leases add “as a covenant running with the land”) that:

(1) no person on the ground of race, color, sex, national origin, religion, age or disability, shall be excluded from participation in, denied the benefits of, or otherwise subjected to discrimination in the use of said facilities;

(2) that in the construction of any improvements on, over, or under such land and the furnishing of services thereon, no person on the ground of race, color, sex, national origin, religion, age or disability shall be excluded from participation in, denied the benefits of, or otherwise be subjected to discrimination; and

(3) that the (grantee, licensee, lessee, permittee, etc.,) shall use the premises in compliance with the Regulations.

(Include in licenses, leases, permits, etc.)*

That in the event of breach of any of the above nondiscrimination covenants, AGENCY shall have the right to terminate the (license, lease, permit, etc.) and to re-enter and repossess said land and the facilities thereon, and hold the same as if said (license, lease, permit, etc.) had never been made or issued.

(Include in deeds)*

That in the event of breach of any of the above nondiscrimination covenants, AGENCY shall have the right to re-enter said land and facilities thereon, and the above described lands and facilities shall thereupon revert to and vest in and become the absolute property of AGENCY, and its assigns.

*Reverter clause and related language to be used only when it is determined that such a clause is necessary in order to effectuate the purposes of Title VI of the Civil Rights Act of 1964.

EXHIBIT B-3

ATTACHMENT C

STATE DEPARTMENT OF TRANSPORTATION REQUIREMENTS

Caltrans Non – Discrimination

A. In the performance of work undertaken pursuant to the applicable Supplement, AGENCY shall not, and shall affirmatively require that its contractors shall not, unlawfully discriminate, harass or allow harassment, against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability (including HIV and AIDS), medical condition (cancer), age, marital status, denial of family and medical care leave, and denial of pregnancy disability leave.

B. AGENCY shall ensure, and shall require that its contractors and all subcontractors and/or subrecipients shall ensure, that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. AGENCY shall comply, and ensure that its contractors and subcontractors and/or subrecipients shall comply, with the provisions of the Fair Employment and Housing Act (Government Code, Section 12900 et seq.) and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, Section 7285.0 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code, Section 12990 (af), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into the applicable Supplement by reference and made a part hereof as if set forth in full.

C. Each of AGENCY's contractors, subcontractors, and/or subrecipients shall give written notice of their obligations under this clause to labor organizations with which they have collective bargaining or other labor agreements. AGENCY shall include the non-discrimination and compliance provisions hereof in all contracts and subcontracts to perform work under the applicable Supplement.

D. AGENCY shall comply with the nondiscrimination program requirements of Title VI of the Civil Rights Act of 1964. Accordingly, 49 CFR Part 21, and 23 CFR Part 200 are made applicable to the applicable Supplement by this reference. Wherever the term "Contractor" appears therein, it shall mean AGENCY.

E. AGENCY shall permit, and shall require that its contractors, subcontractors, and subrecipients will permit, access to all records of employment, employment advertisements, application forms, and other pertinent data and records by the State Fair Employment Practices and Housing Commission or any other agency of the State of California designated by STATE to investigate compliance with these non-discrimination provisions.

EXHIBIT B-4
ADDITIONAL TERMS AND CONDITIONS
(PREVAILING WAGE RATES, APPRENTICESHIPS, AND PAYROLL RECORDS
NON FEDERALLY FUNDED AGREEMENTS)

AGENCY's contractor(s) and all subcontractors shall comply with applicable sections of the California Labor Code and regulations promulgated thereunder (including without limitation, Sections 1720 *et seq.* and Title 8 of the California Code of Regulations Sections 16000 *et seq.*) governing the payment of prevailing wages, as determined by the Director of the California Department of Industrial Relations, in regards to work performed and/or funded under this Agreement. In particular, AGENCY's attention is drawn to Labor Code Sections 1771 (payment of prevailing wage rate), 1775 (penalty for non-payment), 1776 (payroll records), and 1777.5 (use of apprentices). AGENCY's contractor(s) and all subcontractors, to the extent the work of such contractor(s) and subcontractors under this Agreement are subject to California Labor Code Section 1720 *et seq.*, shall be registered with the Department of Industrial Relations pursuant to Labor Code section 1725.5 and shall furnish electronic certified payroll records directly to the Labor Commissioner through the internet portal of the Division of Labor Standards Enforcement. Per Master Funding Agreement Article 12.0, Records and 13.0 Audits, MTC reserves the right to request copies of the certified payroll records.

EXHIBIT B-5
ADDITIONAL TERMS AND CONDITIONS
(PREVAILING WAGE RATES, APPRENTICESHIPS, AND PAYROLL RECORDS
FEDERALLY FUNDED AGREEMENTS)

The Additional Federal Clauses Applicable to Public Works included in Attachment A, attached hereto and incorporated herein by this reference, and the Davis-Bacon prevailing wages apply to work performed and/or funded under the applicable Supplement. AGENCY agrees that AGENCY will require its contractor(s) and all subcontractors will pay the higher of (i) the applicable wage set forth in Federal Wage Determinations, and (ii) the applicable California prevailing rate. Certified payroll records in the form set forth in the Public Works Payroll Reporting Form, as found at <https://www.dol.gov/whd/forms/wh347.pdf>, shall be prepared or collected from its contractor(s) and all subconsultant(s) on a weekly basis by the AGENCY. Per Master Funding Agreement Article 12.0, Records and 13.0 Audits, MTC reserves the right to request copies of the certified payroll records. MTC may withhold payment if the certified payrolls to be submitted by AGENCY pursuant to this Exhibit B-5, Prevailing Wage Rates, Apprenticeships, and Payroll Records, are not current.

EXHIBIT B-5

ATTACHMENT A

ADDITIONAL FEDERAL CLAUSES

1. Buy America Certification
2. Davis-Bacon Act (construction only)
3. Contract Work Hours and Safety Standards Act (construction)
4. Copeland Anti-Kickback Act (construction)
5. Prompt Payment of Funds Withheld to Subcontractors

1. Buy America Requirements and Certification

The Buy America requirements set forth in 49 U.S.C. § 5323(j) and 49 CFR Part 661 apply to Federally-funded projects that involve purchases of more than \$150,000 of iron, steel, or manufactured goods. The contractor and its subcontractors are required to comply with 49 U.S.C §5323 (j) and 49 C.F.R part 661, which provide that Federal funds may not be used unless all iron, steel, and manufactured products used in the project are produced in the United States, unless the product is subject to a general waiver or a waiver has been granted by the FTA. General waivers are listed in 49 C.F.R. §661.7.

Each bidder must submit to AGENCY the appropriate Buy America certification with its bid.

In accordance with 49 C.F.R. §661.6, for the procurement of steel, iron or manufactured product, use the certifications below.

Certificate of Compliance with Buy America Requirements.

The bidder or offeror hereby certifies that it will comply with the requirements of 49 U.S.C. § 5323(j)(1) and the applicable regulations in 49 CFR Part 661.

Signature: _____
Name and Title: _____
Company Name: _____
Date: _____

Certificate of Non-Compliance with Buy America requirements

The bidder or offeror hereby certifies that it cannot comply with the requirements of 49 U.S.C. § 5323(j), but it may qualify for an exception to the requirement pursuant to 49 U.S.C. § 5323(j)(2), as amended, and the applicable regulations in 49 CFR Part 661.7.

Signature: _____
Name and Title: _____
Company Name: _____
Date: _____

2. DAVIS-BACON ACT

For all prime construction, alteration or repair contracts in excess of \$2,000 awarded by FTA, the Contractor shall comply with the Davis-Bacon Act and the Copeland “Anti-Kickback” Act. Under 49 U.S.C. § 5333(a), prevailing wage protections apply to laborers and mechanics employed on FTA assisted construction, alteration, or repair projects. The Contractor will comply with the Davis-Bacon Act, 40 U.S.C. §§ 3141-3144, and 3146-3148 as supplemented by DOL regulations at 29 C.F.R. part 5, “Labor Standards Provisions Applicable to Contracts Governing Federally Financed and Assisted Construction.” In accordance with the statute, the Contractor shall pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, the Contractor agrees to pay wages not less than once a week. The Contractor shall also comply with the Copeland “Anti-Kickback” Act (40 U.S.C. § 3145), as supplemented by DOL regulations at 29 C.F.R. part 3, “Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in part by Loans or Grants from the United States.” The Contractor is prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled.

3. CONTRACT WORK HOURS AND SAFETY STANDARDS ACT (CONSTRUCTION)

Contract Work Hours and Safety Standards Act - For all contracts in excess of \$100,000 that involve the employment of mechanics or laborers, the AGENCY’s contractor shall comply with the Contract Work Hours and Safety Standards Act, 40 U.S.C. §§ 3701-3708, as supplemented by the DOL regulations at 29 C.F.R. part 5. Under 40 U.S.C. § 3702 of the Act, the Contractor shall compute the wages of every mechanic and laborer, including watchmen and guards, on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 C.F.R. § 3704 are applicable to construction work and provide that no laborer or mechanic be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchase of supplies or materials or articles ordinarily available on the open market, or to contracts for transportation or transmission of intelligence. The AGENCY’s contractor shall include the requirements of this section in each subcontract and also a clause requiring subcontractors to include the requirements in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with these requirements. .

4. COPELAND ANTI-KICKBACK ACT

Compliance with Copeland Act requirements - AGENCY’s contractor shall comply with the requirements of 29 CFR part 3, which are incorporated by reference in this contract.

5. PROMPT PAYMENT OF FUNDS WITHHELD TO SUBCONTRACTORS

AGENCY shall hold retainage from the prime contractor and shall make prompt and regular incremental acceptances of portions, as determined by the agency of the contract work and pay retainage to the prime

contractor based on these acceptances. AGENCY's prime contractor or subcontractor shall return all monies withheld in retention from a subcontractor within 30 days after receiving payment for work satisfactorily completed and accepted including incremental acceptances of portions of the contract work by the agency. Federal regulation (49 CFR 26.29) requires that any delay or postponement of payment over 30 days may take place only for good cause and with the agency's prior written approval. Any violation of this provision shall subject the violating AGENCY's prime contractor or subcontractor to the penalties, sanctions, and other remedies specified in Section 7108.5 of the California Business and Professions Code. These requirements shall not be construed to limit or impair any contractual, administrative, or judicial remedies otherwise, available to the prime contractor or subcontractor in the event of a dispute involving late payment, or nonpayment by the prime contractor, deficient subcontract performance, or noncompliance by a subcontractor. This provision applies to both DBE and non-DBE prime contractors and subcontractors.

EXHIBIT B-6
ADDITIONAL TERMS AND CONDITIONS
(REGIONAL TOLL FUNDS INCLUDING RM1, RM2, AND AB 1171)

Recitals

WHEREAS, Streets and Highways Code (SHC) Sections 30950 *et seq.* created the Bay Area Toll Authority (“BATA”) which is a public instrumentality governed by the same board as that governing MTC; and

WHEREAS, pursuant to SHC Section 31010(b), funds generated in excess of those needed to meet the toll commitments as specified by paragraph (4) of subdivision (b) of Section 188.5 of the SHC shall be available to BATA for funding projects consistent with SHC Sections 30913 and 30914; and

WHEREAS, MTC adopted Resolution No. 3434, Revised, which establishes commitments of bridge toll funds, including such AB 1171 funds, to specific projects and corridors; and

WHEREAS, on November 8, 1988, voters approved Regional Measure 1 (“RM1”), which authorized a standard auto toll of \$1 on the seven state-owned toll bridges in the San Francisco Bay Area to fund various transportation projects within the region; and

WHEREAS, on March 2, 2004, voters approved Regional Measure 2 (“RM2”), increasing the toll for all vehicles on the seven state-owned toll bridges in the San Francisco Bay Area by \$1.00 to fund various transportation projects within the region that have been determined to reduce congestion or to improve travel in the toll bridge corridors; and

WHEREAS, RM2 established the Regional Traffic Relief Plan and listed specific capital projects and programs and transit operating assistance as eligible to receive RM2 funding as identified in SHC Section 30914(c) and (d). The funding amounts assigned to certain of the programs and projects were subsequently revised by MTC Resolution No. 3801; and

WHEREAS, to the extent the Project is receiving RM2 funding hereunder, SHC Section 30914(c) lists the Project to which this Exhibit B-6 and the applicable Supplement apply as one such eligible transportation project and designates AGENCY as project sponsor; and

WHEREAS, pursuant to MTC Resolution No. 3636, MTC established procedures whereby eligible transportation project sponsors may submit allocation requests for Regional Measure 2 Bridge Toll funding. A copy of MTC Resolution No. 3636 is attached hereto and incorporated herein as Attachment D, MTC Resolution No. 3636; and

WHEREAS, AGENCY submitted one or more allocation requests for RM2, AB 1171, and/or RM1 funding for the Project to which this Exhibit B-6 applies. A copy of the applicable allocation request(s) as well as AGENCY’s resolution(s) approving the allocation request(s) are attached to the applicable Supplement and incorporated herein as Attachment A, Updated Initial Project Report, and Attachment B, AGENCY Resolution(s), respectively; and

WHEREAS, by the resolution(s) attached to the applicable Supplement and incorporated herein as Attachment A as Attachment C, MTC Resolution(s) Approving Project Request, MTC approved AGENCY's request(s) for the applicable funds for the applicable Project.

I. AGENCY AGREES

A. AGENCY agrees to perform or caused to be performed the activities described in Attachment A, Updated Initial Project Report. AGENCY will provide all necessary staffing and support resources to complete the Project as described in Attachment A, AGENCY agrees to meet all conditions listed in Attachment C, MTC Resolution(s) Approving Project Request.

B. AGENCY shall provide MTC with annual progress reports on or before each July 31 throughout the term of this Agreement in accordance with the monitoring and reporting requirements specified in MTC Resolution No. 3636.

C. AGENCY shall submit invoices to MTC no less than annually, but may submit invoices as frequently as monthly. In either case, AGENCY shall submit an invoice to MTC within thirty (30) days after the end of each period for which payment is sought covering costs for the Project activities accomplished through the end of such period, not covered by previously submitted invoices. Each invoice shall be supported by the following information: (i.) A brief narrative progress report of the activities accomplished during the invoice period, including the percentage of the contract complete and the percentage of funding expended; (ii.) the costs requested for reimbursement with RM1, RM2 and/or AB 1171 funds, as applicable; (iii.) the total costs expended for the invoice period broken down by type and source of funding; (iv.) the total RM1, RM2 and/or AB 1171 funds, as applicable received as reimbursement to date; (v.) the total costs expended for project name to date broken down by type and source of funding; and (vi.) any additional supporting data in a form and detail required by MTC.

D. AGENCY agrees to spend RM1, RM2 and/or AB 1171 funds, as applicable, at a rate not exceeding the schedule attached to the applicable Supplement and incorporated herein as Attachment E, Reimbursement Schedule.

E. AGENCY shall comply with and shall assure that any AGENCY contractor performing Project work with RM1, RM2 and/or AB 1171 funds, as applicable, received under this Agreement complies with MTC Resolution No. 3636, Revised, as well as the provisions of MTC's RM2 Policy Guidance contained in Attachment D, MTC Resolution No. 3636, relative to constructing, operating, and maintaining the Project. MTC may update Resolution No. 3636 from time to time. The AGENCY agrees to comply with the most current Resolution that is approved at any given time.

F. AGENCY is responsible for completing the Project within cost, scope and schedule as described in Attachment A, Updated Initial Project Report, as it may be updated from time to time. Any updates must be approved by AGENCY and MTC in writing before being incorporated into this Agreement.

G. AGENCY certifies that:

- The Project is consistent with the Regional Transportation Plan ("RTP").

- All environmental permits or clearances necessary for the Project have been or will be obtained, and the year of Project funding for the construction phase of the Project has taken into consideration the time necessary to obtain permitting approval for the Project as an operable and useable segment.
- The Project or portion thereof to be funded under this Agreement will be fully funded upon the execution of the applicable Supplement.
- AGENCY has reviewed the Project needs and has adequate internal staffing and support resources to deliver and complete the Project within the cost, scope, and schedule set forth in the Initial Project Report, as updated, attached to the applicable Supplement as Attachment A.
- If applicable to the Project, AGENCY is an eligible sponsor of projects in MTC Resolution No. 3434, Revised.
- If applicable, AGENCY is authorized to submit an application for RM2 funds for the Project in accordance with SHC Section 30914(c).
- If applicable, AGENCY is authorized to submit an application for AB 1171 funds for the Project in accordance with SHC Section 31010(b).
- The Project is in compliance with the requirements of the California Environmental Quality Act (Public Resources Code Section 21000 *et seq.*), and with the State Environmental Impact Report Guidelines (14 California Code of Regulations Sections 15000 *et seq.*), and if relevant, the National Environmental Policy Act (NEPA) (42 USC 4321 *et seq.*) and the applicable regulations thereunder.
- There is no legal impediment to AGENCY making allocation requests for RM1, RM2 and/or AB 1171 funds, as applicable.
- There is no pending or threatened litigation which might in any way adversely affect the Project or the ability of AGENCY to deliver such Project.

H. In addition to AGENCY's commitment under Article 10, INDEMNIFICATION, of the Master Funding Agreement, AGENCY agrees at its own cost, expense, and risk to defend any and all claims, actions, suits, or other legal proceedings brought or instituted against MTC, its Commissioners, representatives, agents, and employees, or any of them, arising out of such act or omission, and to pay and satisfy any resulting judgments. In addition to any other remedy authorized by law, so much of the funding due under this allocation of RM1, RM2 and/or AB 1171 funds, as applicable, as shall reasonably be considered necessary by MTC may be retained until disposition has been made of any claim for damages.

I. If any revenues or profits from any non-governmental use of the Project are collected by AGENCY, those revenues or profits shall be used exclusively for the public transportation services for which the Project was initially approved, either for capital improvements or maintenance and operational costs, otherwise MTC is entitled to a proportionate share equal to MTC's percentage participation in the Project. MTC's percentage participation shall equal the amount of funds allocated to Project, divided by the total Project budget as shown in Attachment E, Reimbursement Schedule, as updated from time to time, as such amount may be adjusted to reflect total project costs.

J. Project assets purchased by AGENCY with RM1, RM2 and/or AB 1171 funds, as applicable, including facilities and equipment, shall be used for the intended public transportation uses and should said facilities and equipment cease to be operated or maintained for their intended public transportation purposes for their useful life, MTC shall be entitled to a present day value refund or credit (at MTC's

option) based on MTC's share of the fair market value of the facilities and equipment at the time the public transportation uses ceased, which sum shall be paid back to MTC in the same proportion that RM1, RM2 and/or AB 1171 funds, as applicable, were originally used.

K. AGENCY shall post on both ends of the Project construction site(s), unless prohibited by the site owner if such owner is not the AGENCY, at least two signs visible to the public stating that the Project is funded with RM1, RM2 and/or AB 1171 funds, as applicable.

L. AGENCY's City Manager, General Manager, Executive Director, Chief Executive Officer, or equivalent officer, or designee, is delegated the authority to make non-substantive changes or minor amendments to the initial project report as he/she deems appropriate; otherwise, Article 7, AMENDMENTS, of this Agreement applies.

M. AGENCY agrees to comply with the provisions of MTC Resolution No. 3636, Revised, and the MTC Resolutions set forth in Attachment C, MTC Resolution(s) Approving Project Request.

II. MTC AGREES

A. MTC agrees to provide AGENCY with RM1, RM2 and/or AB 1171 funds, as applicable, within the allocation amounts in Attachment C, MTC Resolution(s) Approving Project Request and as restated in the relevant Supplement for the purpose of funding the Project as described in Attachment A.

The entire funding amount is available for reimbursement based on the schedule included in Attachment E, Reimbursement Schedule, to the applicable Supplement. In addition, if applicable, MTC agrees to support AGENCY's allocation request from the State according to the Allocation Request Schedule provided in Attachment F to the applicable Supplement.

In the event AGENCY does not use all RM1, RM2 and/or AB 1171 funds, as applicable, made available in a given fiscal year, those unused amounts will be available for reimbursement in subsequent year(s) for the duration of this Agreement.

III. IT IS MUTUALLY AGREED

A. MTC may terminate the applicable Supplement, in its sole discretion, for any force majeure event, including but not limited to any earthquake, flood or other natural disaster, any epidemic, blockade, rebellion, war, act of sabotage or civil commotion, fire, explosion or strike, or prolonged economic conditions affecting the ability of the Bay Area Toll Authority to make payments to bond holders who shall in all circumstances have priority to payment of funds, if such event (i) irrecoverably disrupts or renders impossible AGENCY's performance hereunder; or (ii) disrupts MTC's ability to make payments hereunder. If MTC so terminates the applicable Supplement, AGENCY will be entitled to payment for non-recoverable Project costs incurred prior to the date of such termination, including but not limited to any amounts AGENCY owes to the owner of the Project construction sites, if such owner is not AGENCY, up to the maximum amount payable under this Agreement.

B. If AGENCY fails to perform as specified in this Agreement and the applicable Supplement, MTC may terminate the applicable Supplement or this Agreement for cause. Termination shall be effected by

serving a sixty (60) day advance written notice of termination on AGENCY, setting forth the manner in which AGENCY is in default. If AGENCY does not cure the breach or describe to MTC's satisfaction a plan for curing the breach within the sixty (60) day period, MTC may terminate this Agreement or the applicable Supplement for cause. In the event of such termination for cause, AGENCY will be entitled only to those costs incurred for already completed Project work, not to exceed the maximum amount payable under this Agreement for such Project work, however, in no event shall MTC be required to reimburse AGENCY for any costs incurred for work causing or contributing to the default.

C. If the Project is cancelled, suspended indefinitely, or otherwise not completed for any reason, AGENCY shall repay MTC any RM1, RM2 and/or AB 1171 funds, as applicable, expended that exceed MTC's proportionate share of eligible costs for the Project.

D. Upon completion of the Project, AGENCY will properly account for all Project costs incurred.

E. The applicable Supplement shall terminate upon closeout of the PROJECT in accordance with Policies and Procedures in MTC Resolution No. 3636, Revised, or on the termination date, if any, set forth in the Supplement, whichever is sooner.

F. The terms and conditions of this Agreement include the following and each is incorporated by reference herein as if fully set forth herein.

Attachment A – Updated Initial Project Report (Allocation Request)

Attachment B – AGENCY Resolution(s) (and opinion of counsel, if applicable)

Attachment C – MTC Resolution(s) Approving Project Request(s)

Attachment D – MTC Resolution No. 3636, Revised

Attachment E – Reimbursement Schedule

Attachment F – Allocation Request Schedule

EXHIBIT B-7
ADDITIONAL TERMS AND CONDITIONS
(REGIONAL DISCRETIONARY FEDERAL FUNDS INCLUDING STP AND CMAQ)

1. TERMINATION

Notwithstanding Article 8.0, TERMINATION in the Master Funding Agreement, MTC may terminate this Agreement without cause upon ten (10) days prior written notice. If MTC terminates this Agreement without cause, AGENCY shall be entitled to payment for costs incurred for incomplete deliverables, up to the maximum amount payable for each deliverable. If AGENCY fails to perform as specified in this Agreement, MTC may terminate this Agreement for cause by written notice and AGENCY shall be entitled only to costs incurred for work product acceptable to MTC, not to exceed the maximum amount payable under this Agreement for such work product.

2. RETENTION OF RECORDS

AGENCY agrees to establish and maintain an accounting system confirming to GAAP that is adequate to accumulate and segregate reasonable, allowable, and allocable project costs.

AGENCY further agrees to keep all records pertaining to the project being funded for audit purposes for a minimum of three (3) years following final payment to AGENCY or four (4) years following the fiscal year of the last expenditure under this Agreement, whichever is longer, in accordance with generally accepted accounting principles. Copies of AGENCY audits, if any, performed during the course of Project development and at Project completion shall be forwarded to MTC no later than one hundred eighty (180) days after fiscal year end close.

3. AUDITS

Notwithstanding Article 13.0, AUDITS in the Master Funding Agreement, AGENCY agrees to grant MTC, or any agency that provides MTC with funds for the Project, including but not limited to, the U.S. Department of Transportation, FHWA, the Comptroller General of the United States, the State, and their authorized representatives access to AGENCY's books and records for the purpose of verifying that funds are properly accounted for and proceeds are expended in accordance with the terms of this Agreement. All documents shall be available for inspection during normal business hours at any time while the Project is underway and for the retention period specified in Article 4.

AGENCY further agrees to include in all its third-party contracts hereunder a provision to the effect that the contractor agrees that MTC, the U.S. Department of Transportation, FHWA, the Comptroller General of the United States, the State, or any of their duly authorized representatives shall have access to and the right to examine any directly pertinent books, documents, papers, and records of such subcontractor, during normal business hours, for the term specified above. The term "contract" as used in this clause excludes agreements not exceeding \$25,000.

4. LICENSE TO WORK PRODUCTS

AGENCY hereby grants to MTC an irrevocable, non-exclusive, royalty-free license to use without restriction and share with any person or entity all drawings, designs, specifications, manuals, reports, studies, surveys, models, software, source code and source code documentation, documentation or system architecture, and any other documents, materials, data, and products ("Work Products") developed, prepared, or assembled by AGENCY or AGENCY's consultant(s) or its subconsultants pursuant to this Agreement. MTC may exercise their licenses to Work Products through sublicenses to a

third party, without the approval of AGENCY or AGENCY's consultant(s) or subconsultants. FHWA reserves a royalty-free, non-exclusive and irrevocable license to reproduce, publish or otherwise use, and to authorize others to use, for federal government purposes: (a) the copyright in any work developed under this Agreement; and (b) any rights of copyright to which AGENCY or AGENCY's consultant(s) or subconsultants purchase ownership under this Agreement.

5. EQUAL EMPLOYMENT OPPORTUNITY

In accordance with Title VII of the Civil Rights Act, as amended (42 U.S.C. § 2000e); Section 303 of the Age Discrimination Act of 1975, as amended (42 U.S.C. § 6102); Section 202 of the Americans with Disabilities Act of 1990 (42 U.S.C. § 12132); and 49 U.S.C. § 5332 for FTA-funded projects, AGENCY agrees that it shall not, on the grounds of race, religious creed, color, national origin, age, physical disability or sex, discriminate or permit discrimination against any employee or applicant for employment.

6. DISADVANTAGED BUSINESS ENTERPRISES (DBE)

It is the policy of MTC and the U.S. Department of Transportation to ensure nondiscrimination in the award and administration of DOT-assisted contracts and to create a level playing field on which disadvantaged business enterprises, as defined in 49 Code of Federal Regulations Part 26, can compete fairly for contracts and subcontracts relating to MTC's procurement and professional services activities.

AGENCY shall not discriminate on the basis of race, color, national origin or sex in the performance of this Agreement. AGENCY shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of DOT-assisted contracts. Failure by AGENCY to carry out these requirements is a material breach of contract, which may result in the termination of this agreement or such other remedy as MTC deems appropriate.

7. TITLE VI OF THE CIVIL RIGHTS ACT OF 1964

AGENCY agrees to comply with all the requirements imposed by Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000(d)) and the regulations of the Department of Transportation issued thereunder (49 CFR Part 21).

8. ACCESS REQUIREMENTS FOR INDIVIDUALS WITH DISABILITIES

AGENCY agrees to comply with all applicable requirements of the Americans with Disabilities Act of 1990 (ADA), 42 U.S.C. § 12101 et seq.; Section 504 of the Rehabilitation Act of 1973, as amended, 29 U.S.C. § 794; Section 16 of the Federal Transit Act, as amended, 49 U.S.C. § 5310(f); and their implementing regulations.

9. STATE ENERGY CONSERVATION PLAN

AGENCY shall comply with all mandatory standards and policies relating to energy efficiency that are contained in the State energy conservation plan issued in compliance with the Energy Policy and Conservation Act (42 U.S.C. § 6321).

10. DEBARMENT

AGENCY certifies that neither it, nor any of its participants, principals or subcontractors is or has been debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from covered transactions, as they are defined in 49 CFR Part 29, by any Federal agency or department.

11. CLEAN AIR AND WATER POLLUTION ACTS

AGENCY agrees to comply with the applicable requirements of all standards, orders, or requirements issued under the Clean Air Act (42 U.S.C. § 7501 *et seq.*), the Clean Water Act (33 U.S.C. § 1251 *et seq.*), Executive Order 11738, and Environmental Protection Agency regulations (40 CFR Part 15).

12. LOBBYING

AGENCY agrees to comply with the restrictions on the use of federal funds for lobbying activities set forth in 31 United States Code §1352 and 49 C.F.R. Part 20.

13. INDEMNIFICATION

Notwithstanding Article 10.0, INDEMNIFICATION, in the Master Funding Agreement AGENCY shall indemnify and hold harmless MTC, Caltrans, their Commissioners, Directors, officers, agents and employees from any and all claims, demands, suits, loss, damages, injury and/or liability (including any and all costs and expenses in connection therewith), incurred by reason of any act or failure to act of AGENCY, its officers, directors, employees, agents and contractors, or any of them, under or in connection with this Agreement; and AGENCY agrees at its own cost, expense and risk to defend any and all claims, actions, suits, or other legal proceedings brought or instituted against MTC, Caltrans, their Commissioners, Directors, officers, agents, and employees, or any of them, arising out of such act or omission, and to pay and satisfy any resulting judgments.

14. COMPLIANCE WITH LAWS

AGENCY shall comply with any and all laws, statutes, ordinances, rules, regulations or requirements of the federal, state, or local government, and any agency thereof, including, but not limited to MTC, the U.S. DOT, FHWA, the State, and Caltrans, which relate to or in any manner affect the performance of this Agreement. Those laws, statutes, ordinances, rules, regulations, and procedural requirements that are imposed on MTC as an AGENCY of federal or state funds are hereby in turn imposed on AGENCY (including, but not limited to, 49 CFR Part 18, "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments"), and are herein incorporated by this reference and made a part hereof.

AGENCY contractors shall agree to comply with all 48 CFR, Chapter 1, Part 31, Contract Cost Principles and Procedures. In addition, AGENCY certifies that the AGENCY and its contractors shall comply with the requirements of the California Environmental Quality Act (CEQA), California Public Resources Code Section 21,000 *et seq.* and with the State Environmental Impact Report Guidelines (14 California Code of Regulations Section 15000 *et seq.*) and the National Environmental Policy Act (NEPA), 42 U.S.C. Section 4321 *et seq.* and the applicable regulations thereunder.

15. IDENTIFICATION OF DOCUMENTS

AGENCY shall ensure that all reports and other documents completed as part of this Agreement shall carry the following notation on the front cover or title page:

"The preparation of this report has been financed in part by grants from the U.S. Department of Transportation. The contents of this report do not necessarily reflect the official views or policy of the U.S. Department of Transportation."

Annex I
Project Description and Scope of Work

AGENCY received a grant under MTC's Innovative Deployments to Enhance Arterials (IDEA) Program – an initiative that is designed to support cities, counties and transit agencies in the implementation of either mature, commercially-available technologies (Category 1) or new, higher-risk connected and automated vehicle technologies (Category 2). The IDEA Program aims to:

1. Improve travel time and travel time reliability along arterials for autos and transit vehicles;
2. Improve safety of motorists, transit riders, bicyclists, and pedestrians;
3. Decreasing motor vehicle emissions and fuel consumption; and
4. Improve knowledge of and proficiency in the use of advanced technologies for arterial operations.

Specifically, AGENCY received a grant for a Category 2 project (Figure 1) to deploy to deploy a shared autonomous vehicle (SAV) on streets in the City of Dublin and/or implement pedestrian, bicycle or transit connected vehicle applications, subject to the agreement of the City of Dublin, in order to improve arterial operations and enhance safety along these corridors.

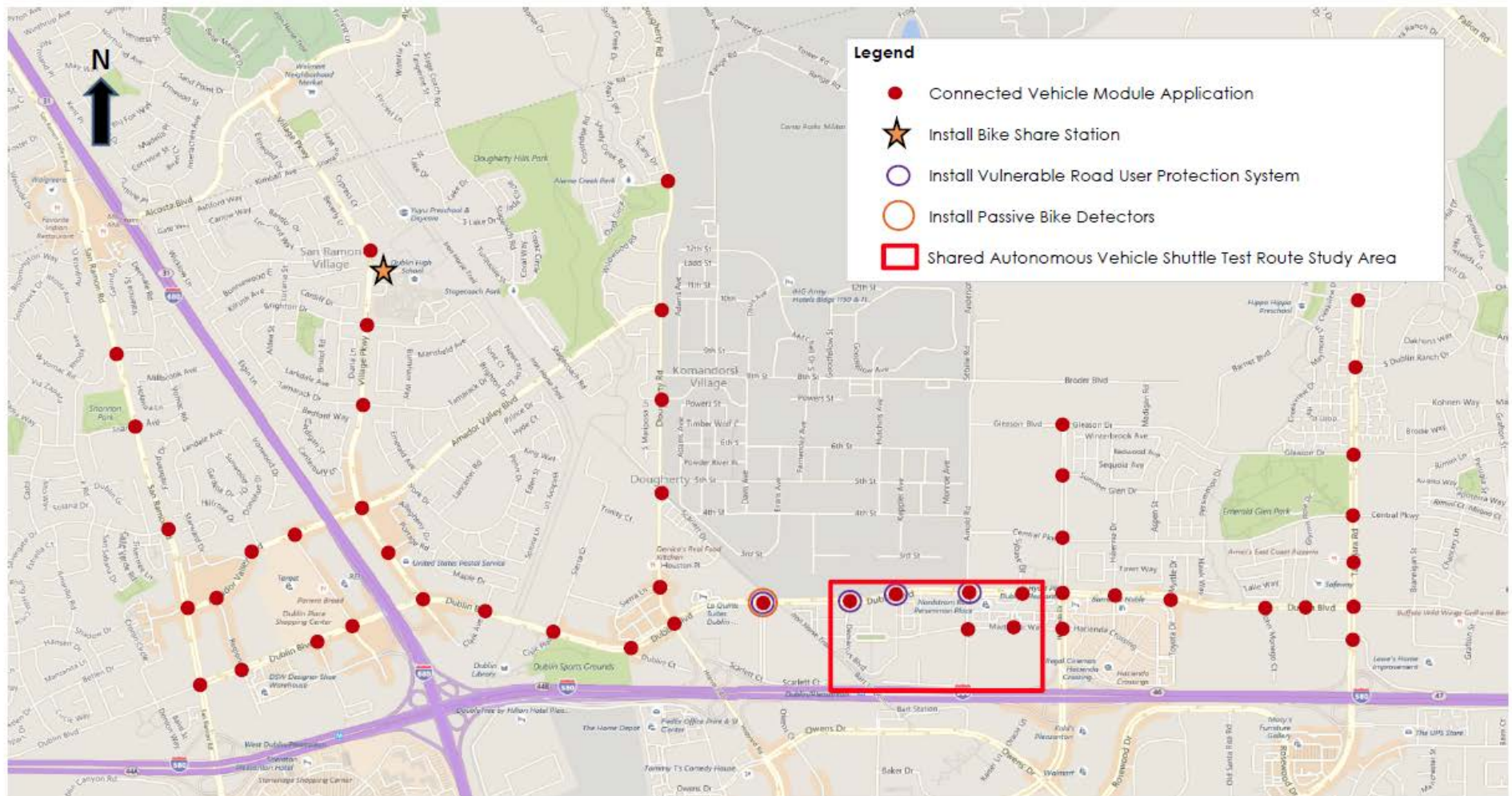
Where appropriate and applicable, AGENCY shall lead the procurement to engage vendor(s), contractor(s), and/or consultant(s) to perform the work necessary to successfully complete the project. Such procurements could include, but are not be limited to, the following:

- Capital (e.g., systems, software/hardware/firmware, equipment, etc.)
- Design services
- System integration services
- Project construction services
- Construction management/support services

Insurance requirements will be determined for each procurement, and in general conformance with the attached Annex III, Insurance Requirements. Some of the procurements for technical assistance services could be led and managed by MTC. During the course of the project, MTC Project Manager and AGENCY Project Manager shall work collectively to determine which agency will lead which procurement, based on what would be the most efficient and expeditious approach to meeting the project delivery schedule.

AGENCY shall participate in regularly-scheduled calls to ensure project delivery goals are met. AGENCY shall provide an appropriate level of staff support and administration required for the successful completion of the project. AGENCY shall agree to share data collected as part of the project, if requested by MTC. MTC and AGENCY shall mutually agree upon what specific data can be shared.

Figure 1 Project Area



Vicinity Map

City of Dublin IDEA Grant Application (Category 2)

FOR INFORMATIONAL PURPOSES ONLY

Master Funding Agreement for FY 2018-19 through FY 2028-29
Supplement No. 1 – IDEA Category 2 Deployment
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AGENDA

ITEM 8

LAVTA COMMITTEE ITEMS - October 2019 - February 2020

Finance & Administration Committee

October

	Action	Info
Minutes	X	
Treasurers Report	X	
CAFR	X	
Funding Agreement for MTC IDEA Program Funds	X	

November

	Action	Info
Minutes	X	
Treasurers Report	X	
Personnel Policy	X	

December

	Action	
Minutes	X	
Treasurers Report	X	
Legislative Program	X	

*Typically December committee meetings are cancelled

January

	Action	Info
Minutes	X	
Treasurers Report	X	

February

	Action	Info
Minutes	X	
Treasurers Report	X	