

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

BOARD OF DIRECTORS MEETING

BOARD MEMBERS

DAVID HAUBERT – CHAIR
GINA BONANNO
KATHY NARUM
BRITTNI KIICK

MELISSA HERNANDEZ – VICE CHAIR
JEAN JOSEY
KARLA BROWN

Agenda Questions: Please call the Interim Executive Director at (925) 455-7566 or send an email to frontdesk@lavta.org

Documents received after publication of the Agenda and considered by the Board of Directors in its deliberation will be available for inspection only via electronic document transfer, due to the COVID-19 outbreak. See the COVID-19 provisions outlined below. Please call or email the Interim Executive Director during normal business hours if you require access to any such documents.

TELECONFERENCE

NOVEMBER 7, 2022 – 4:00 PM

**CORONAVIRUS DISEASE (COVID-19) ADVISORY
AND MEETING PROCEDURE**

This meeting will proceed via teleconference in accordance with Government Code Section 54953(e)(2), in order to protect the health and safety of staff, officials, and the general public. Councilmembers will not be physically in attendance, but will be available via video conference.

The administrative office of Livermore Amador Valley Transit Authority (LAVTA) is currently closed to the public and will remain closed for the duration of the Board of Directors (BOD) meeting. Consequently, there will be no physical location for members of the public to participate in the meeting. We encourage members of the public to shelter in place and access the meeting online using the web-video communication application, Zoom. Zoom participants will have the opportunity to speak during Public Comment.

Public comments will also be accepted via email until 1:00 p.m. on Monday, November 7, 2022 at frontdesk@lavta.org. Please include “Public Comment BOD – 11/7/2022” and the agenda item in the subject line. In the body of the email please include your name. Public comments submitted will be read during Public Comment and will be subject to the regular three-minute time restriction.

This Board of Directors meeting will be conducted on the web-video communication platform, Zoom. In order to view and/or participate in this meeting, members of the public will need to download Zoom from its website, www.zoom.us.

It is recommended that anyone wishing to participate in the meeting complete the download process before the start of the meeting.

There will be zero tolerance for any person addressing the Board making profane, offensive and disruptive remarks, or engaging in loud, boisterous, or other disorderly conduct, that disrupts the orderly conduct of the public meeting.

How to listen and view meeting video:

- From a PC, Mac, iPad, iPhone or Android device click the link below:
<https://zoom.us/j/86715841855>
Passcode: BOD1362Mtg
- To supplement a PC, Mac, tablet or device without audio, please also join by phone:
Dial: 1 (669) 900-6833
Webinar ID: 867 1584 1855
Passcode: 761222

To comment by video conference, click the “Raise Your Hand” button to request to speak when Public Comment is being taken on the Agenda item. You will then be unmuted when it is your turn to make your comment for up to 3 minutes. After the allotted time, you will be muted.

- Livestream online at: [Livermore Amador Valley Transit Authority YouTube Channel](#)

No option to make Public Comment on YouTube live stream.

How to listen only to the meeting:

- For audio access to the meeting by telephone, use the dial-in information below:
Dial: 1 (669) 900-6833
Webinar ID: 867 1584 1855
Passcode: 761222

*Please note to submit public comment via telephone dial *9 on your dial pad. The meeting’s host will be informed that you would like to speak. If you are chosen, you will be notified that your request has been approved and you will be allowed to speak. You will then dial *6 to unmute when it is your turn to make your comment for up to 3 minutes. After the allotted time, you will be muted.*

To submit written comments:

- Provide public written comments prior to the meeting by email, to frontdesk@lavta.org

If you are submitting public comment via email, please do so by 1:00 p.m. on Monday, November 7, 2022 to frontdesk@lavta.org. Please include “Public Comment BOD – 11/7/2022” and the agenda item to which your comment applies in the subject line. In the body of the email please include your name. Public comments submitted will be read during Public Comment and will be subject to the regular three-minute time restriction.

1. Call to Order

2. Roll Call of Members

3. Meeting Open to Public

- Members of the audience may address the Board of Directors on any matter within the general subject matter jurisdiction of the LAVTA Board of Directors.
- Unless members of the audience submit speaker forms before the start of the meeting requesting to address the board on specific items on the agenda, all comments must be made during this item of business. Speaker cards are available at the entrance to the meeting room and should be submitted to the Board secretary.
- Public comments should not exceed three (3) minutes.
- Items are placed on the Agenda by the Chairman of the Board of Directors, the Executive Director, or by any three members of the Board of Directors. Agendas are published 72 hours prior to the meeting.
- No action may be taken on matters raised that are not on the Agenda.
- For the sake of brevity, all questions from the public, Board and Staff will be directed through the Chair.

4. Consent Agenda

Recommend approval of all items on Consent Agenda as follows:

A. **Minutes of the October 3, 2022 Board of Directors meeting, October 7, 2022 Special Board of Directors meeting, and October 28, 2022 Special Board of Directors meeting.**

B. **Treasurer's Report for September 2022**

Recommendation: The Finance and Administration Committee recommends that the Board of Directors approve the September 2022 Treasurer's Report.

C. **Adoption of a Resolution Declaring that Agency Meetings Will Continue to Be Held Via Teleconference**

Recommendation: Staff recommends that the Board of Directors adopt Resolution 41-2022 declaring that LAVTA meetings will continue to be held via teleconference.

5. Fiscal Year 2022 Annual Comprehensive Financial Report (ACFR)

Recommendation: The Finance and Administration Committee recommends the Board of Directors accept the Annual Comprehensive Financial Report (ACFR), and direct staff to submit the ACFR to the Government Finance Officers Association (GFOA) for award.

6. Atlantis Transit Operations and Maintenance Facility Update

Recommendation: None – information only

7. LAVTA Rutan Landscaping Maintenance Project

Recommendation: Staff recommends that the Board of Directors approve Resolution 42-2022, authorizing the Interim Executive Director to execute an agreement with RMT Landscape Contractors, Inc. for three years plus two option years for the landscape maintenance at LAVTA's three properties.

8. Set Board of Director Meeting Dates for 2023

Recommendation: Staff recommends the Board of Directors adopt the above meeting calendar for 2023.

9. Interim Executive Director's Report

10. Report from Closed Session of October 7, 2022

11. Adjourn to CLOSED SESSION

**12. Closed Session pursuant to Government Code Section 54957(b):
PUBLIC EMPLOYMENT APPOINTMENT Title: Executive Director**

**13. Closed Session pursuant to Government Code Section 54957.6 CONFERENCE WITH
LABOR NEGOTIATOR Agency Representative: Michael Conneran, Legal Counsel
Unrepresented Employee: Executive Director**

14. Reconvene to OPEN SESSION

**15. Possible Appointment of Executive Director and Approval of Associated Employment
Agreement**

16. Matters Initiated by the Board of Directors

- Items may be placed on the agenda at the request of three members of the Board.

17. Next Meeting Date is Scheduled for: December 5, 2022

18. Adjournment

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.

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

/s/ Jennifer Suda

LAVTA, Executive Assistant

11/3/2022

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:

*Interim 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 4A

MINUTES OF THE OCTOBER 3, 2022 ZOOM TELECONFERENCE
LAVTA BOARD OF DIRECTORS MEETING

1. Call to Order

Meeting was called to order by Chair David Haubert at 4:00pm.

2. Roll Call of Members

Members Present

Gina Bonanno – City of Livermore
Jean Josey – City of Dublin
Karla Brown – City of Pleasanton
Kathy Narum – City of Pleasanton
Melissa Hernandez – City of Dublin
David Haubert – County of Alameda

Members Absent

Brittini Kiick – City of Livermore

3. Meeting Open to Public

Steven Dunbar

Steven Dunbar thanked LAVTA for adding additional 30R service and for diligently working to solve some phone application problems, as well as issues with constructions at Emerald High School and for making adjustments to match the new BART schedule. Mr. Dunbar noted that every improvement in passenger experience is valuable and feels it's recognized at LAVTA and that staff is working in the background on many good things that matter. Mr. Dunbar congratulated LAVTA on the new website launch and is looking forward to seeing the new 2022 buses on the road. Mr. Dunbar is also hopeful for the recovery of some of the later night service even once an hour or just a "last call" or "return to yard" shuttle for the 11pm westbound 10R. Staff noted that the public comment was received via email and that it would be posted online after the meeting.

4. Report from Closed Session of September 21, 2022 Board of Directors Meeting.

Legal Counsel Michael Conneran reported on recorded that there was no reportable action from the closed session at the September 21, 2022 meeting.

Vice Chair Haubert skipped Agenda item 5 on the agenda and continued with Agenda Item 6.

5. September Tri-Valley Accessible Advisory Committee Minutes

Chair Herb Hastings of the Tri-Valley Accessible Advisory Committee (TAAC) reported on the minutes of the September 7, 2022 TAAC Zoom teleconference meeting. Discussed at the TAAC meeting were the LAVTA Shared Autonomous Vehicle Update, David Weir provided a Clipper Rebranding update, and service update and concerns.

Chair David Haubert moved to Agenda Item 8.

6. Consent Agenda

Recommend approval of all items on Consent Agenda as follows:

- A. Minutes of the September 12, 2022 Board of Directors meeting and September 21, 2022 Special Board of Directors meeting.**

- B. Treasurer's Report for August 2022**

The Board of Directors approved the August 2022 Treasurer's Report.

- C. Adoption of a Resolution Declaring that Agency Meetings Will Continue to Be Held Via Teleconference**

The Board of Directors adopted Resolution 37-2022 declaring that LAVTA meetings will continue to be held via teleconference.

- D. Professional Engineering Services for the Shared Autonomous Vehicle Mobility Hub on Central Parkway**

The Board of Directors approved Resolution 36-2022, authorizing the Interim Executive Director to execute Task Order 1 between LAVTA and Kimley-Horn for professional engineering services for the Shared Autonomous Vehicle (SAV) Mobility Hub on Central Parkway, for a not-to-exceed amount of \$160,816.

Approved: Narum/Josey

Aye: Brown, Josey, Narum, Bonanno, Haubert, Hernandez

No: None

Abstain: None

Absent: Kiick

7. Resolution in Support of Application for FY 22-23 Funding through the State Transit Assistance State of Good Repair Program

The Board of Directors approved Resolution 38-2022 in support of an allocation request to MTC and Caltrans for the State Transit Assistance State of Good Repair (SGR) Program.

Approved: Bonanno/Josey

Aye: Brown, Josey, Narum, Bonanno, Haubert, Hernandez

No: None

Abstain: None

Absent: Kiick

Chair David Haubert moved back to Agenda Item 5.

8. 2022 Amended and Restated Clipper MOU

The Board approved Resolution 39-2022 for LAVTA to continue participation in the Clipper program and execute the 2022 Amended and Restated Clipper Memorandum of Understanding.

Approved: Brown/Hernandez
Aye: Brown, Josey, Narum, Bonanno, Haubert, Hernandez
No: None
Abstain: None
Absent: Kiick

9. Long Range Transit Plan Board Workshop

Staff reported that Nelson\Nygaard Consulting Associates, Inc. will hold a Long-Range Transit Plan (LRTP) Board Workshop and will need an hour and a half worth of time to guide the development of LAVTAs 20-year LRTP Key elements.

The Board of Directors discussed this agenda item with staff. The Board of Directors agreed that Friday, October 28, 2022 at 1:00pm will work for a Zoom Board workshop.

The Board of Director finalized the date and time for the Long-Range Transit Plan Board Workshop.

10. Interim Executive Director's Report

Interim Executive Director Tamara Edwards reported that ridership dropped some due to excessive heat and LAVTA facilitated early dismissals for Dublin High School and their ridership was also lower. Interim Executive Director Tamara also highlighted the Dublin Parking garage and LAVTA received their first hydrogen bus today.

11. Matters Initiated by the Board of Directors

Director Karla Brown inquired if LAVTA intended to have our buses in the Livermore and Pleasanton December parades. Staff responded that we will have buses at both parades and on December 2nd LAVTA will have a decorated bus participating in the KKIQ Toy Drive at Stoneridge Mall.

Chair David Haubert requested the Dublin Parking Garage ground breaking event be held on October 26th at 10:00am or 2:00pm.

12. Next Meeting Date is Scheduled for: November 7, 2022

13. Adjournment

Meeting adjourned at 4:32pm.

MINUTES OF THE OCTOBER 7, 2022 ZOOM TELECONFERENCE
LAVTA SPECIAL BOARD OF DIRECTORS MEETING

1. Call to Order

Meeting was called to order by Chair David Haubert at 3:44pm.

2. Roll Call of Members

Members Present

Gina Bonanno – City of Livermore
Jean Josey – City of Dublin
Karla Brown – City of Pleasanton
Kathy Narum – City of Pleasanton
Melissa Hernandez – City of Dublin
David Haubert – County of Alameda

Members Absent

Brittini Kiick – City of Livermore

3. Meeting Open to Public

No Comments.

4. Adjourn to CLOSED SESSION

Meeting adjourned to closed session at 3:45pm

**5. Closed Session pursuant to Government Code Section 54957(b):
PUBLIC EMPLOYMENT Title: Executive Director**

6. Next Meeting Date is Scheduled for: October 28, 2022

7. Adjournment

Meeting adjourned at 3:45pm

MINUTES OF THE OCTOBER 28, 2022 ZOOM TELECONFERENCE
LAVTA SPECIAL BOARD OF DIRECTORS MEETING

1. Call to Order

Meeting was called to order by Chair David Haubert at 1:03pm.

2. Roll Call of Members

Members Present

Jean Josey – City of Dublin
Karla Brown – City of Pleasanton
Kathy Narum – City of Pleasanton
Melissa Hernandez – City of Dublin
David Haubert – County of Alameda

Members Absent

Gina Bonanno – City of Livermore
Brittini Kiick – City of Livermore

3. Meeting Open to Public

No Comments.

4. Consent Agenda

Recommend approval of all items on Consent Agenda as follows:

A. Adoption of a Resolution Declaring that Agency Meetings Will Continue to Be Held Via Teleconference

The Board of Directors adopted Resolution 40-2022 declaring that LAVTA meetings will continue to be held via teleconference.

Approved: Narum/Josey
Aye: Brown, Josey, Narum, Haubert, Hernandez
No: None
Abstain: None
Absent: Kiick, Bonanno

5. Long-Range Transit Plan Workshop

Staff introduced Peter Soderberg and Thomas Wittmann of Nelson\Nygaard Consulting Associates. Peter Soderberg and Thomas Wittman provided an interactive Long-Range Transit Plan Workshop presentation to the Board of Directors. The presentation included Long Range Transit Plan tasks, considerations in transit planning, tradeoffs in transit planning, and a wrap up with next steps. During the presentation the Board of Directors gave direction to staff and Nelson\Nygaard Consulting Associates on what their vision is for LAVTA.

This was informational only.

6. Next Meeting Date is Scheduled for: November 7, 2022

7. Adjournment

Meeting adjourned at 2:17pm.

AGENDA

ITEM 4B

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

STAFF REPORT

SUBJECT: Treasurer's Report for September 2022

FROM: Tamara Edwards, Director of Finance

DATE: November 7, 2022

Action Requested

Approval of the LAVTA Treasurer's Report for September 2022.

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, 2022	\$14,139,077.24
Payments made	\$1,818,103.81
Deposits made	\$2,923,003.73
Transfer from Farebox Account	\$400,000.00
Ending balance September 30, 2022	\$15,643,977.16

Farebox account activity (106):

Beginning balance September 1, 2022	\$414,898.51
Deposits made	\$34,953.47
Transfer to General Checking	\$400,000.00
Ending balance September 30, 2022	\$49,851.98

LAIF investment account activity (135):

Beginning balance September 1, 2022	\$11,036,336.21
Ending balance September 30, 2022	\$11,036,336.21

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 18.66% overall. However, we have not received our Paratransit billing for the first three months of this fiscal year so have been unable to accrue them, therefore this amount is not 100% accurate.

Operating Revenues Summary:

While expenses are at 18.66%, revenues are at 42.4% allowing for a healthy cash flow.

Recommendation

The Finance and Administration Committee recommends that the Board of Directors approve the September 2022 Treasurer's Report.

Attachments:

1. September 2022 Treasurer's Report

Approved: _____

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
BALANCE SHEET
FOR THE PERIOD ENDING:
September 30, 2022**

ASSETS:

101 PETTY CASH	200	
102 TICKET SALES CHANGE	240	
105 CASH - GENERAL CHECKING	15,643,877	
106 CASH - FIXED ROUTE ACCOUNT	49,852	
107 Clipper Cash	672,524	
108 Rail	0	
109 BOC	46	
120 ACCOUNTS RECEIVABLE	(4,852,248)	
135 INVESTMENTS - LAIF	11,037,248	
150 PREPAID EXPENSES	(339)	
160 OPEB ASSET	914,464	
165 DEFFERED OUTFLOW-Pension Related	457,687	
166 DEFFERED OUTFLOW-OPEB	79,576	
170 INVESTMENTS HELD AT CALTIP	0	
111 NET PROPERTY COSTS	56,572,491	
TOTAL ASSETS		80,575,617

LIABILITIES:

205 ACCOUNTS PAYABLE	(837,946)	
211 PRE-PAID REVENUE	2,411,685	
21101 Clipper to be distributed	585,837	
22000 FEDERAL INCOME TAXES PAYABLE	0	
22010 STATE INCOME TAX	(0)	
22020 FICA MEDICARE	0	
22050 PERS HEALTH PAYABLE	0	
22040 PERS RETIREMENT PAYABLE	0	
22030 SDI TAXES PAYABLE	9	
22070 AMERICAN FIDELITY INSURANCE PAYABLE	(142)	
22090 WORKERS' COMPENSATION PAYABLE	41,645	
22100 PERS-457	0	
22110 Direct Deposit Clearing	0	
23101 Net Pension Liability	1,333,048	
23105 Deferred Inflow- OPEB Related	0	
23104 Deferred Inflow- Pension Related	68,961	
23103 INSURANCE CLAIMS PAYABLE	28,625	
23102 UNEMPLOYMENT RESERVE	11,727	
TOTAL LIABILITIES		3,643,449

FUND BALANCE:

301 FUND RESERVE	38,884,687	
304 GRANTS, DONATIONS, PAID-IN CAPITAL	20,270,279	
30401 SALE OF BUSES & EQUIPMENT	84,491	
FUND BALANCE	17,692,712	
TOTAL FUND BALANCE		76,932,168
TOTAL LIABILITIES & FUND BALANCE		80,575,617

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
REVENUE REPORT
FOR THE PERIOD ENDING:
September 30, 2022**

ACCOUNT	DESCRIPTION	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
4010100	Fixed Route Passenger Fares	740,940	48,198	117,379	623,561	15.8%
4020000	Business Park Revenues	233,568	19,464	38,928	194,640	16.7%
4020500	Special Contract Fares	487,116	0	0	487,116	0.0%
4020500	Special Contract Fares - Paratransit	36,000	0	2,963	33,037	8.2%
4010200	Paratransit Passenger Fares	56,255	8,524	19,237	37,018	34.2%
4060100	Concessions	21,672	0	1,925	19,747	8.9%
4060300	Advertising Revenue	180,000	0	0	180,000	0.0%
4070400	Miscellaneous Revenue-Interest	26,054	0	0	26,054	0.0%
4070300	Non transportation revenue	136,464	13,961	34,452	102,012	25.2%
4090100	Local Transportation revenue	245,000	0	456	244,544	0.2%
4099100	TDA Article 4.0 - Fixed Route	10,715,920	8,392,185	9,813,739	902,181	91.6%
4099500	TDA Article 4.0-BART	57,517	8,512	19,180	38,337	33.3%
4099200	TDA Article 4.5 - Paratransit	191,227	15,143	33,751	157,476	17.6%
4099600	Bridge Toll- RM2, RM1	409,489	0	0	409,489	0.0%
4110100	STA Funds-Paratransit	-	0	0	-	#DIV/0!
4110500	STA Funds- Fixed Route BART	300,792	0	0	300,792	0.0%
4110100	STA Funds-pop	1,377,503	0	0	1,377,503	0.0%
4110100	STA Funds- rev	468,141	0	0	468,141	0.0%
4110100	STA Funds- Lifeline	-	0	0	-	#DIV/0!
4110100	Caltrans	-	0	0	-	#DIV/0!
4130000	FTA Section	5,730,074	0	0	5,730,074	100.0%
4130000	FTA Section 5307 ADA Paratransit	422,316	0	0	422,316	0.0%
4130000	FTA TPI	-	0	0	-	100.0%
4640500	Measure B Gap	-	0	0	-	100.0%
4640500	Measure B Express Bus	-	0	0	-	100.0%
4640100	Measure B Paratransit Funds-Fixed Route	-	0	0	-	#DIV/0!
4640100	Measure B Paratransit Funds-Paratransit	-	0	0	-	#DIV/0!
4640200	Measure BB Paratransit Funds-Fixed Route	1,603,800	0	137,204	1,466,596	8.6%
4640200	Measure BB Paratransit Funds-Paratransit	803,168	0	68,710	734,458	8.6%
RAIL		0	0	0		
TOTAL REVENUE		24,243,016	8,505,987	10,287,925	13,955,091	42.4%

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING EXPENDITURES
FOR THE PERIOD ENDING:
September 30, 2022**

		BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
501 02	Salaries and Wages	\$1,991,423	\$103,365	\$368,073	\$1,623,350	18.48%
502 00	Personnel Benefits	\$1,480,173	\$48,053	\$302,299	\$1,177,874	20.42%
503 00	Professional Services	\$1,067,817	\$53,657	\$121,018	\$946,799	11.33%
503 05	Non-Vehicle Maintenance	\$851,947	\$28,357	\$293,785	\$558,162	34.48%
503 99	Communications	\$7,000	\$0	\$18	\$6,982	0.26%
504 01	Fuel and Lubricants	\$2,164,000	\$90,756	\$312,829	\$1,851,171	14.46%
504 03	Non contracted vehicle maintenance	\$34,055	\$0	\$0	\$34,055	0.00%
504 99	Office/Operating Supplies	\$56,094	\$1,214	\$13,680	\$42,414	24.39%
504 99	Printing	\$77,000	\$666	\$12,764	\$64,236	16.58%
505 00	Utilities	\$370,399	\$62,170	\$91,904	\$278,495	24.81%
506 00	Insurance	\$650,156	\$0	\$501,686	\$148,470	77.16%
507 99	Taxes and Fees	\$229,663	\$9,243	\$32,048	\$197,615	13.95%
508 01	Purchased Transportation Fixed Route	\$11,107,549	\$828,166	\$2,411,102	\$8,696,447	21.71%
2-508 02	Purchased Transportation Paratransit	\$3,231,200	\$286	\$17,676	\$3,213,524	0.55%
508 03	Purchased Transportation WOD	\$73,262	\$5,609	\$11,801	\$61,461	16.11%
508 03	Purchased Transportation SAV	\$480,000	\$0	\$0	\$480,000	0.00%
509 00	Miscellaneous	\$162,028	\$2,688	(\$3,315)	\$165,343	-2.05%
509 02	Professional Development	\$69,250	\$1,282	\$5,406	\$63,844	7.81%
509 08	Advertising	\$140,000	\$0	\$4,592	\$135,408	3.28%
TOTAL		\$24,243,016	\$1,235,511	\$4,497,368	\$19,745,648	18.55%

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
CAPITAL REVENUE AND EXPENDITURE REPORT (Page 1 of 2)
FOR THE PERIOD ENDING:
September 30, 2022

ACCOUNT	DESCRIPTON	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
REVENUE DETAILS						
4090594	TDA (office and facility equip)	549,722	0	0	549,722	0.00%
4090194	TDA Shop repairs and replacement	235,500	0	0	235,500	0.00%
4091094	TDA Transit Center Improvements	123,602	0	0	123,602	0.00%
409??94	TDA (Transit Capital)	100,000	0	0	100,000	0.00%
4092094	TDA (Major component rehab)	686,979	0	0	686,979	0.00%
4090394	TDA Doolan Tower Upgrade	124,000	0	0	124,000	0.00%
4091794	TDA bus stops	1,157,143	0	0	1,157,143	0.00%
4090994	TDA buses 2022	2,893,860	0	0	2,893,860	0.00%
4090994	TDA Buses 2025	2,233,061	0	0	2,233,061	0.00%
4090294	TDA Atlantis	4,136,000	0	0	4,136,000	0.00%
409xx94	Non-Revenue Vehicle	50,000	0	0	50,000	0.00%
4091796	RM2 bus stops	2,300,000	0	0	2,300,000	0.00%
409xx94	TDA SAV	67,941	0	0	67,941	0.00%
409xx96	BT SAV	2,695,000	0	0	2,695,000	0.00%
4111700	SGR shelters and stops	50,000	0	0	50,000	0.00%
4110900	State Buses 2025	944,976	0	0	944,976	0.00%
4110500	Prop 1B office and facility	94,192	0	0	94,192	0.00%
41120	SGR battery packs	61,126	0	0	61,126	0.00%
41110	SGR Transit Center	62,746	0	0	62,746	0.00%
411xx	Dublin Parking garage	19,500,000	0	0	19,500,000	0.00%
41102	State Atlantis	30,522,000	0	0	30,522,000	0.00%
41309	FTA buses 2022	11,574,837	0	0	11,574,837	0.00%
41309	FTA Buses 2025	12,712,147	0	0	12,712,147	0.00%
41311	FTA bus stops	2,000,000	0	0	2,000,000	0.00%
413xx	SAV infrastructure	385,000	0	0	385,000	0.00%
41320	FTA Hybrid battery packs	212,180	0	0	212,180	0.00%
41310	FTA Transit Center	440,000	0	0	440,000	0.00%
TOTAL REVENUE		95,912,012	-	-	95,912,012	0.00%

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
CAPITAL REVENUE AND EXPENDITURE REPORT (Page 2 of 2)
FOR THE PERIOD ENDING:
September 30, 2022

September 01, 2022						
ACCOUNT	DESCRIPTON	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
EXPENDITURE DETAILS						
CAPITAL PROGRAM - COST CENTER 07						
5550207	Atlantis Facility	34,958,000	107,640	157,280	34,800,720	0.45%
5550107	Shop Repairs and replacement	235,500	0	0	235,500	0.00%
5551607	SAV	3,147,941	0	0	3,147,941	0.00%
5552307	Buses 2022	14,468,697	0	35,338	14,433,359	0.24%
555xx07	Buses 2025	15,890,184	0	0	15,890,184	0.00%
5550507	Office and Facility Equipment	393,914	4,381	4,381	389,533	1.11%
5551007	Transit Center Upgrades and Improvements	626,348	0	0	626,348	0.00%
5551207	Doolan Tower upgrade	124,000	0	0	124,000	0.00%
5551807	Dublin Parking Garage	19,500,000	0	0	19,500,000	0.00%
5551707	Bus Shelters and Stops	5,507,143	38,178	38,178	5,468,965	0.69%
5552007	Major component rehab	960,285	0	0	960,285	0.00%
555??07	Transit Capital	100,000	0	0	100,000	0.00%
TOTAL CAPITAL EXPENDITURES		95,912,012	150,199	235,177	95,676,835	0.25%
FUND BALANCE (CAPITAL)		0.00	(150,199)	(235,177)		
FUND BALANCE (CAPTIAL & OPERATING)		0.00	7,109,495	5,544,404		

California State Treasurer

Fiona Ma, CPA



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

October 11, 2022

[LAIF Home](#)
[PMIA Average Monthly Yields](#)

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

[Tran Type Definitions](#)

Account Number: 80-01-002

September 2022 Statement

Account Summary

Total Deposit:	0.00	Beginning Balance:	11,036,336.21
Total Withdrawal:	0.00	Ending Balance:	11,036,336.21

REPORT.: Oct 05 22 Wednesday
RUN....: Oct 05 22 Time: 14:25
Run By.: Daniel Zepeda

LAVTA
Month End Cash Disbursements Report
Prior Period Report for 09-22 BANK ACCOUNT 105

PAGE: C01
ID #: PY-CD
CTL.: WHE

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
09-22	023457	09/19/22	AIM01 (AIM TO PLEASE JANITORIAL SER		3,941.00	.00	3,941.00	Automatic Generated Check
	023458	09/19/22	AQH01 (A-QUALITY HYDRAULICS)		7,864.12	.00	7,864.12	Automatic Generated Check
	023459	09/19/22	ASC01 (ASCENDAL GROUP-USLLC)		2,903.25	.00	2,903.25	Automatic Generated Check
	023460	09/19/22	ATT02 (AT&T)		435.75	.00	435.75	Automatic Generated Check
	023461	09/19/22	ATT03 (AT&T)		951.37	.00	951.37	Automatic Generated Check
	023462	09/19/22	AVI01 (AMADOR VALLEY INDUSTRIES)		598.00	.00	598.00	Automatic Generated Check
	023463	09/19/22	BAY09 (BAY WIDE GLASS, INC.)		16,178.21	.00	16,178.21	Automatic Generated Check
	023464	09/19/22	CAP02 (CAPSTONE INC.)		1,370.00	.00	1,370.00	Automatic Generated Check
	023465	09/19/22	CEL01 (CELTIS VENTURES INC)		5,482.50	.00	5,482.50	Automatic Generated Check
	023466	09/19/22	DAY02 (DAY & NIGHT PEST CONTROL)		218.00	.00	218.00	Automatic Generated Check
	023467	09/19/22	DIR01 (DIRECT TV)		134.00	.00	134.00	Automatic Generated Check
	023468	09/19/22	GBS01 (WILLIAM R. GRAY & COMPANY IN		5,255.00	.00	5,255.00	Automatic Generated Check
	023469	09/19/22	LIV01 (LIVERMORE SANITATION INC)		2,576.56	.00	2,576.56	Automatic Generated Check
	023470	09/19/22	PAC11 (PACIFIC ENVIROMENTAL SERV)		260.00	.00	260.00	Automatic Generated Check
	023471	09/19/22	PAC16 (PACIFIC COAST TRANE)		1,683.08	.00	1,683.08	Automatic Generated Check
	023472	09/19/22	SCF01 (SC FUELS)		140,662.18	.00	140,662.18	Automatic Generated Check
	023473	09/19/22	SHA02 (SHAMROCK OFFICE SOLUTIONS)		47.55	.00	47.55	Automatic Generated Check
	023474	09/19/22	SHI02 (SHI INTERNATIONAL CORP)		11,026.33	.00	11,026.33	Automatic Generated Check
	023475	09/19/22	SOLO1 (SOLUTIONS FOR TRANSIT)		2,083.33	.00	2,083.33	Automatic Generated Check
	023476	09/30/22	ALA04 (TREASURER OF ALAMEDA COUNTY)		415,879.00	.00	415,879.00	Automatic Generated Check
	023477	09/30/22	ASC01 (ASCENDAL GROUP-USLLC)		12,243.00	.00	12,243.00	Automatic Generated Check
	023478	09/30/22	ATT03 (AT&T)		951.37	.00	951.37	Automatic Generated Check
	023479	09/30/22	BON01 (REGINA E. BONANNO)		200.00	.00	200.00	Automatic Generated Check
	023480	09/30/22	COR01 (CORBIN WILLITS SYSTEMS)		269.40	.00	269.40	Automatic Generated Check
	023481	09/30/22	GEN05 (GENFARE)		3,384.11	.00	3,384.11	Automatic Generated Check
	023482	09/30/22	HAN01 (HANSON BRIDGETT MARCUS)		12,737.00	.00	12,737.00	Automatic Generated Check
	023483	09/30/22	HER05 (MELISSA HERNANDEZ STRAH)		300.00	.00	300.00	Automatic Generated Check
	023484	09/30/22	JOS02 (JEAN YNGALLS JOSEY)		300.00	.00	300.00	Automatic Generated Check
	023485	09/30/22	KII01 (BRITNI KIIICK)		100.00	.00	100.00	Automatic Generated Check
	023486	09/30/22	KIM02 (KIMLEY-HORN AND ASSOC, INC)		49,640.00	.00	49,640.00	Automatic Generated Check
	023487	09/30/22	LYFO1 (LYFT, INC)		4,348.42	.00	4,348.42	Automatic Generated Check
	023488	09/30/22	MAP01 (MAPISTRY)		10,086.00	.00	10,086.00	Automatic Generated Check
	023489	09/30/22	QUE01 (QUENCH USA, INC.)		420.74	.00	420.74	Automatic Generated Check
	023490	09/30/22	SAG01 (SANGEETA GURUNATHAN)		20.00	.00	20.00	Automatic Generated Check
	023491	09/30/22	SCF01 (SC FUELS)		64,616.11	.00	64,616.11	Automatic Generated Check
	023492	09/30/22	SPO01 (SPORTWORKS GLOBAL LLC)		35,337.59	.00	35,337.59	Automatic Generated Check
	023493	09/30/22	TNT01 (TNT FIRE PROTECTION INC)		1,400.00	.00	1,400.00	Automatic Generated Check
	023494	09/30/22	TPG01 (THE PARKS GROUP)		8,562.64	.00	8,562.64	Automatic Generated Check
	023495	09/30/22	TXI56 (YVONNE BRETOI)		102.00	.00	102.00	Automatic Generated Check
	023496	09/30/22	TX212 (LINDA WAHLE)		67.10	.00	67.10	Automatic Generated Check
	023497	09/30/22	UST01 (UST COMPLIANCE TESTING IN)		1,400.00	.00	1,400.00	Automatic Generated Check
	023498	09/30/22	VON01 (TRAPEZE SOFTWARE GROUP)		3,396.00	.00	3,396.00	Automatic Generated Check
	H12402	09/01/22	PAC02 (PACIFIC GAS AND ELECTRIC)		412.97	.00	412.97	PAC02, 9007202117-4, MOA GA
	H12456	09/06/22	PAC01 (AT&T)		248.53	.00	248.53	PAC01, ACCT#925-245-0576, 8
	H12457	09/06/22	PAC01 (AT&T)		491.57	.00	491.57	PAC01, ATT81322, 9252439029
	H12458	09/11/22	PAC01 (AT&T)		361.34	.00	361.34	PAC01, ACCT#436-951-0106, A
	H12459	09/07/22	PAC01 (AT&T)		33.97	.00	33.97	PAC01, ACCT#232-351-6260, C
	H12460	09/02/22	TX228 (DEBORAH BUTLER)		47.60	.00	47.60	TX228, 08.01.22-08.12.22, P
	H12461	09/02/22	VER01 (VERIZON WIRELESS)		1,729.44	.00	1,729.44	VER01, 9914125858, CELL, WIF
	H12462	09/02/22	TX135 (JEFFREY JACOBSON)		142.69	.00	142.69	TX135, 07.07.22-07.29.22, P
	H12463	09/02/22	CAL04 (CALIFORNIA WATER SERVICE)		398.55	.00	398.55	CAL04, C198655555, BUS WASH
	H12464	09/02/22	MER01 (MERCHANT SERVICES)		90.87	.00	90.87	MER01, AUGUST-22, TC CC STA
	H12465	09/02/22	MER01 (MERCHANT SERVICES)		72.91	.00	72.91	MER01, AUGUST-22, RUTAN CC
	H12466	09/06/22	AME06 (AMERICAN FIDELITY ASSURANCE		1,190.82	.00	1,190.82	AME06, SEPTEMBER-22, FLEXIB
	H12467	09/07/22	PAC02 (PACIFIC GAS AND ELECTRIC)		132.37	.00	132.37	PAC02, 7649646868-7, DOOLAN
	H12468	09/07/22	CAL04 (CALIFORNIA WATER SERVICE)		1,070.54	.00	1,070.54	CAL04, 9098655555, MOA WATE
	H12469	09/08/22	ROB06 (ROBERT HALF MANAGEMENT RESOU		3,912.00	.00	3,912.00	ROB06, 60666367, PO#7601, BO
	H12470	09/09/22	DEL05 (ALLIED ADMIN/DELTA DENTAL)		1,935.73	.00	1,935.73	DEL05, OCTOBER-2022, DENTAL
	H12471	09/09/22	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		38,272.13	.00	38,272.13	DIR02, 20220909, PR DIRECT
	H12472	09/09/22	EFT01 (ELECTRONIC FUND TRANSFERS)		8,614.04	.00	8,614.04	EFT01, 20220909, FEDERAL TA
	H12473	09/09/22	EMP01 (EMPLOYMENT DEVEL DEPT)		2,802.01	.00	2,802.01	EMP01, 20220909, STATE TAX,
	H12474	09/09/22	PER04 (CALPERS RETIREMENT SYSTEM)		1,030.72	.00	1,030.72	PER04, 20220909, 457 CONTRI
	H12475	09/09/22	PER01 (PERS)		4,323.63	.00	4,323.63	PER01, 20220909, PERS CLAS
	H12476	09/09/22	PER01 (PERS)		4,070.77	.00	4,070.77	PER01, 20220909, PERS NEW
	H12478	09/06/22	MVT01 (MV TRANSPORTATION, INC.)		67,493.02	.00	67,493.02	MVT01, JULY-2022, FIXED ROU
	H12479	09/13/22	TEL01 (TPx COMMUNICATIONS)		2,878.57	.00	2,878.57	TEL01, 160832669-0, PO#7609
	H12480	09/13/22	SHE05 (SHELL)		191.03	.00	191.03	SHE05, AUGUST-2022, GAS CAR
	H12481	09/15/22	MVT01 (MV TRANSPORTATION, INC.)		350,000.00	.00	350,000.00	MVT01, 120445, SEPTEMBER-20
	H12482	09/15/22	ROB06 (ROBERT HALF MANAGEMENT RESOU		3,129.00	.00	3,129.00	ROB06, 60717486, PO#7601, BO
	H12483	09/15/22	TX228 (DEBORAH BUTLER)		124.97	.00	124.97	TX228, 08.15.22-09.03.22, P
	H12484	09/15/22	TX242 (BONNIE WOLF)		220.00	.00	220.00	TX242, 07.28.22-09.18.22, P
	H12485	09/15/22	TAX67 (CHRISTEL RAGER)		160.00	.00	160.00	TAX67, 07.03.22-07.24.22, P
	H12486	09/15/22	NEL01 (NELSONVANGAARD CONSULTING AS		1,000.42	.00	1,000.42	NEL01, 83065, LAVTA SRTP/LR
	H12487	09/15/22	CAL04 (CALIFORNIA WATER SERVICE)		74.25	.00	74.25	CAL04, 5755555555, CONTRACT
	H12488	09/15/22	CAL04 (CALIFORNIA WATER SERVICE)		74.25	.00	74.25	CAL04, 4755555555, MOA FIRE
	H12489	09/15/22	CAL04 (CALIFORNIA WATER SERVICE)		55.69	.00	55.69	CAL04, 2575555555, TC FIRE,
	H12490	09/16/22	MUT01 (MUTUAL OF OMAHA)		1,014.01	.00	1,014.01	MUT01, OCTOBER-2022, LTD &
	H12491	09/16/22	PER03 (CAL PUB EMP RETIRE SYSTM)		32,780.78	.00	32,780.78	PER03, OCTOBER-2022, HEALTH
	H12492	09/16/22	CAL04 (CALIFORNIA WATER SERVICE)		49.10	.00	49.10	CAL04, 3616555555, TC WATER
	H12493	09/19/22	STA13 (STAPLES CREDIT PLAN)		245.23	.00	245.23	STA13, AUGUST-2022, CC STAT
	H12494	09/21/22	VSP01 (VSP)		509.98	.00	509.98	VSP01, OCTOBER-2022, VISION
	H12495	09/21/22	UBE01 (UBER)		1,844.02	.00	1,844.02	UBE01, AUGUST-2022, GO DJBL
	H12496	09/20/22	PAC02 (PACIFIC GAS AND ELECTRIC)		1,466.56	.00	1,466.56	PAC02, 6062256368-6, ATLANT
	H12497	09/20/22	PAC02 (PACIFIC GAS AND ELECTRIC)		1,530.53	.00	1,530.53	PAC02, 7264840356-5, BUS ST
	H12498	09/19/22	CAL04 (CALIFORNIA WATER SERVICE)		1,030.58	.00	1,030.58	CAL04, 4616555555, TC IRRIG
	H12499	09/23/22	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		39,817.80	.00	39,817.80	DIR02, 20220923, PR DIRECT
	H12500	09/23/22	EFT01 (ELECTRONIC FUND TRANSFERS)		9,417.26	.00	9,417.26	EFT01, 20220923, FEDERAL TA
	H12501	09/23/22	EMP01 (EMPLOYMENT DEVEL DEPT)		3,059.14	.00	3,059.14	EMP01, 20220923, STATE TAX,
	H12502	09/23/22	PER01 (PERS)		4,323.63	.00	4,323.63	PER01, 20220923, PERS CLAS
	H12503	09/23/22	PER01 (PERS)		4,070.77	.00	4,070.77	PER01, 20220923, PERS NEW
	H12504	09/23/22	PER04 (CALPERS RETIREMENT SYSTEM)		1,033.48	.00	1,033.48	PER04, 20220923, 457 CONTRI

REPORT.: Oct 05 22 Wednesday
 RUN....: Oct 05 22 Time: 14:25
 Run By.: Daniel Zepeda

LAVTA
 Month End Cash Disbursements Report
 Prior Period Report for 09-22 BANK ACCOUNT 105

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 ID #: PY-CD
 CTL.: WHE

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
09-22	H12505	09/21/22	CIT07 (CITY OF LIVERMORE - WATER)		45.66	.00	45.66	CIT07, 138431-00, ATLANTIS
	H12506	09/21/22	CIT07 (CITY OF LIVERMORE - WATER)		135.91	.00	135.91	CIT07, 139388-00, BUS WASH,
	H12507	09/22/22	OAK01 (OAKS BUSINESS PK OWNERS)		3,454.00	.00	3,454.00	OAK01, 4THQTR-22, BUSINESS
	H12508	09/28/22	HDE01 (HOME DEPOT-CREDIT SERVICES)		299.73	.00	299.73	HDE01, SEPT-22 MISC MAINT
	H12509	09/23/22	ROB06 (ROBERT HALF MANAGEMENT RESOU		3,912.60	.00	3,912.60	ROB06, 60757227, PO#7601, BO
	H12510	09/23/22	PEX01 (PEX CARD)		2,000.00	.00	2,000.00	PEX01, 9/12/2022, DEPOSIT P
	H12511	09/23/22	AME06 (AMERICAN FIDELITY ASSURANCE		842.52	.00	842.52	AME06, SUPPLEMENTAL INSURA
	H12512	09/30/22	MVT01 (MV TRANSPORTATION, INC.)		350,000.00	.00	350,000.00	MVT01, 120444, SEPTEMBER-20
	H12513	09/27/22	CAL15 (CALTRONICS BUSINESS SYS)		61.01	.00	61.01	CAL15, 3581254, XP1237, XETE
	H12514	09/27/22	PAC02 (PACIFIC GAS AND ELECTRIC)		8,846.72	.00	8,846.72	PAC02, 5809326332-3, MOA EL
	H12515	09/28/22	CEN04 (CENTRAL CONTRA COSTA TRAN)		2,951.02	.00	2,951.02	CEN04, JULY-2022, ONE-SEAT
	H12516	09/28/22	CEN04 (CENTRAL CONTRA COSTA TRAN)		4,499.21	.00	4,499.21	CEN04, AUGUST-22, ONE-SEAT
	H12517	09/28/22	TX230 (SCOTT ZHANG)		244.08	.00	244.08	TX230, 6.23.22-9.09.22, PAR
	H12519	09/26/22	TRAC4 (TOAN TRAN)		144.86	.00	144.86	TRAC4, 9/23/22 EXPENSE RE
	H12520	09/29/22	BRO03 (KARLA SUE BROWN)		300.00	.00	300.00	BRO03, SEPTEMBER-2022, BOD
	H12521	09/29/22	HAU01 (DAVID HAUBERT)		200.00	.00	200.00	HAU01, SEPTEMBER-2022, BOD
	H12522	09/29/22	NAR01 (KATHERINE NARUM)		300.00	.00	300.00	NAR01, SEPTEMBER-2022, BOD
	H12523	09/28/22	CIT06 (CITY OF LIVERMORE SEWER)		48.52	.00	48.52	CIT06, 133389-00, TRANSIT C
	H12524	09/21/22	BAN03 (BANKCARD CENTER)		6,122.62	.00	6,122.62	BAN03, AUG-22 CC STATEMEN
	H12525	09/09/22	PEX01 (PEX CARD)		4,000.00	.00	4,000.00	PEX01, 9/9/22 PEX CARD AC
	H12518	09/28/22	STA01 (STATE COMPENSATION FUND)		1,286.37	.00	1,286.37	STA01, OCTOBER-22, WORKER'S
Total for Bank Account 105 ----->					1,818,103.81	.00	1,818,103.81	
Grand Total of all Bank Accounts ----->					1,818,103.81	.00	1,818,103.81	

REPORT.: Oct 05 22 Wednesday
 RUN....: Oct 05 22 Time: 14:25
 Run By.: Daniel Zepeda

LAVTA
 Month End Payable Activity Report
 Prior Period Report for 09-22

PAGE: C01
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 CTL.: WHE

Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
09-22	AIM01 (AIM TO PLEASE JANITORIAL SE85-AUG22)	SE85-AUG22	09/05/22	10/05/22	A	3941.00	AIM01,85-AUGUST-22,MONTHLY JANITORIAL SERVIC
09-22	ALA04 (TREASURER OF ALAMEDA COUNTY	22DTC03	06/30/22	07/30/22	A	415879.00	ALA04,22DTC03,ALAMEDA PARKING GARAGE,2.4-6.3
09-22	AME06 (AMERICAN FIDELITY ASSURANCE FSA09-22H	FSA09-22H	09/02/22	10/02/22	A	1190.82	AME06,SEPTEMBER-22,FLEXIBLE SPENDING ACCOUNT
	SUPPLC922H	SUPPLC922H	09/22/22	10/22/22	A	842.52	AME06,SUPPLEMENTAL INSURANCE, SEPTEMBER-2022
	Vendor's Total ----->					2033.34	
09-22	AQH01 (A-QUALITY HYDRAULICS)	15653	08/22/22	09/21/22	A	7355.28	AQH01,15653,PO#7605,REPAIR FLOOR JACKS AT RJ
		15657	09/01/22	10/01/22	A	508.84	AQH01,15657,PO#7605,REPAIR FLOOR JACK AT RJT
	Vendor's Total ----->					7864.12	
09-22	ASC01 (ASCENDAL GROUP-USLLC)	INV-0040	03/31/22	04/30/22	A	10232.25	ASC01,INV-0040,MARCH-22,TIRCP GRANT APPLICTI
		INV-0059	07/31/22	08/30/22	A	2903.25	ASC01,INV-0059,TIRCP GRANT APPLICATION, JULY
		INV-0062	08/31/22	09/30/22	A	2610.75	ASC01,INV-0062,AUGUST-22,TIRCP GRANT APPLICA
	Vendor's Total ----->					15146.25	
09-22	ATT02 (AT&T)	18776886	09/13/22	10/13/22	A	435.75	ATT02, 18776886, PAYER #9391035694, 8/13-9/1
09-22	ATT03 (AT&T)	237623706	09/19/22	10/19/22	A	951.37	ATT03,1237623706,SEPTEMBER-2022,INTERNET PRI
		526372703	08/19/22	09/18/22	A	951.37	ATT03,4526372703,AUGUST-22,INTERNET PRI
	Vendor's Total ----->					1902.74	
09-22	AVI01 (AMADOR VALLEY INDUSTRIES)	993088	08/31/22	09/30/22	A	598.00	AVI01,993088,MP1236,AUGUST-2022,GARBAGE PICK
09-22	BAN03 (BANKCARD CENTER)	AUG-2022H	09/03/22	10/03/22	A	6122.62	BAN03, AUG-22 CC STATEMENT
09-22	BAY09 (BAY WIDE GLASS, INC.)	1059698	08/22/22	09/21/22	A	16178.21	BAY09,1059698,PO#7609,REPLCD INVENTORY FOR S
09-22	BON01 (REGINA E. BONANNO)	SEPT-2022	09/29/22	10/29/22	A	200.00	BON01,SEPTEMBER-2022,BOD STIPEND
09-22	BRO03 (KARLA SUE BROWN)	SEPT-2022H	09/28/22	10/28/22	A	300.00	BRO03,SEPTEMBER-2022,BOD STIPEND
09-22	CAL04 (CALIFORNIA WATER SERVICES)	198081822H	08/18/22	09/17/22	A	398.55	CAL04,0198655555,BUS WASH,7.20.22-8.17.22
		257083122H	08/31/22	09/30/22	A	55.69	CAL04,2575555555,TC FIRE,9.1.22-9.30.22
		361090122H	09/01/22	10/01/22	A	48.10	CAL04,3616555555,TC WATER,8.2.22-8.31.22
		461090222H	09/02/22	10/02/22	A	1039.58	CAL04,4616555555,TC IRRIG,8.02.22-8.31.22
		475083122H	08/31/22	09/30/22	A	74.25	CAL04,4755555555,MOA FIRE,9.1.22-9.30.22
		575083122H	08/31/22	09/30/22	A	74.25	CAL04,5755555555,CONTRACTOR FIRE,9.1.22-9.30
		909081822H	08/18/22	09/17/22	A	1070.54	CAL04,9098655555,MOA WATER,,7.20.22-8.17.22
	Vendor's Total ----->					2751.96	
09-22	CAL15 (CALTRONICS BUSINESS SYS)	3581254H	09/16/22	10/16/22	A	61.01	CAL15,3581254,MP1237,METER,8.16.22-9.15.22
09-22	CAP02 (CAPSTONE INC.)	105803	08/24/22	09/23/22	A	720.00	CAP02,105803,MP1258,PRESSURE WASH/SCRUB-RUTA
		106660	09/01/22	10/01/22	A	390.00	CAP02,106660,PRESSURE WASH/SCRUB-RUTAN ADDIT
		106661	09/01/22	10/01/22	A	260.00	CAP01,106661,PRESSURE WASH/SCRUB-RUTAN ADDIT
	Vendor's Total ----->					1370.00	
09-22	CEL01 (CELTIS VENTURES INC)	LAVTAMS08	09/01/22	10/01/22	A	5482.50	CEL01,LAVTAMS008,PO#7599,AUGUST-22,WEBSITE M
09-22	CEN04 (CENTRAL CONTRA COSTA TRAN)	AUG-22H	09/15/22	10/15/22	A	4499.21	CEN04,AUGUST-22,ONE-SEAT SERVICES
		JULY-22H	09/15/22	10/15/22	A	2951.02	CEN04,JULY-2022,ONE-SEAT SERVICES
	Vendor's Total ----->					7450.23	
09-22	CIT06 (CITY OF LIVERMORE SEWER)	TC091322H	09/13/22	10/13/22	A	48.52	CIT06,133389-00,TRANSIT CENTER,08.09.22-09.1
09-22	CIT07 (CITY OF LIVERMORE - WATER)	388090622H	09/06/22	10/06/22	A	135.91	CIT07,139388-00,BUS WASH,8.02.22-9.06.22
		431090622H	09/06/22	10/06/22	A	45.66	CIT07,138431-00,ATLANTIS IRRIG,8.02.22-9.06.
	Vendor's Total ----->					181.57	
09-22	COR01 (CORBIN WILLITS SYSTEMS)	00C209151	09/15/22	10/15/22	A	269.40	COR01,00C209151,MP1234,OCTOBER-2022 SERVICE

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Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
09-22	DAY02 (DAY & NIGHT PEST CONTROL)	176226	08/29/22	09/28/22	A	218.00	DAY02,176226,MP1235,8.25.22 RUTAN SERVICE
09-22	DEL05 (ALLIED ADMIN/DELTA DENTAL)	OCT-2022H	09/07/22	10/07/22	A	1935.73	DEL05,OCTOBER-2022,DENTAL INSURANCE
09-22	DIR01 (DIRECT TV)	96X220911	09/10/22	10/10/22	A	134.00	DIR01,025118596X220911,MP1064,9.10.22-10.09.
09-22	DIR02 (DIRECT DEPOSIT OF PAYROLL C	20220309H 20220923H	09/08/22 09/20/22	10/08/22 10/20/22	A A	38272.13 39817.80	DIR02,20220909,PR DIRECT DEPOSIT,8.20.22-9.10 DIR02,20220923,PR DIRECT DEPOSIT,9.03.22-9.1
	Vendor's Total				----	78089.93	
09-22	EFT01 (ELECTRONIC FUND TRNFERS)	2022C909H 20220923H	09/08/22 09/21/22	10/08/22 10/21/22	A A	8614.04 9417.26	EFT01,2022C909,FEDERAL TAX,09.20.22-09.02.22 EFT01,20220923,FEDERAL TAX,09.03.22-09.16.22
	Vendor's Total				----	18031.30	
09-22	EMP01 (EMPLOYMENT DEVEL DEPT)	20220909H 20220923H	09/08/22 09/21/22	10/08/22 10/21/22	A A	2802.01 3059.14	EMP01,20220909,STATE TAX,8.20.22-9.02.22 EMP01,20220923,STATE TAX,9.03.22-9.16.22
	Vendor's Total				----	5861.15	
09-22	GBS01 (WILLIAM R. GRAY & COMPANY I	21585 21610	08/05/22 09/12/22	09/04/22 10/12/22	A A	4030.00 1225.00	GBS01,21585,JULY-22,SAV ON-CALL ENGINEER SUP GBS01,21610,AUG-22,SAV ON-CALL ENGINEER SUPP
	Vendor's Total				----	5255.00	
09-22	GEN05 (GENFARE)	90185434	08/16/22	09/15/22	A	3384.11	GEN05,90185434,MP1098,10K REGULAR 24 HR PASS
09-22	HAN01 (HANSON BRIDGETT MARCUS)	1329042 1329043 1329044	09/13/22 09/13/22 09/13/22	10/13/22 10/13/22 10/13/22	A A A	4869.00 308.00 7560.00	HAN01,1329042,AUGUST-22,LEGAL FEES,CONTRACTS HAN01,1329043,AUGUST-22,LEGAS FEES,LABOR,PER HAN01,1329044,AUGUST-22,LEGAL FEES,ADMIN
	Vendor's Total				----	12737.00	
09-22	HAU01 (DAVID HAUBERT)	SEPT-2022H	09/28/22	10/28/22	A	200.00	HAU01,SEPTEMBER-2022,BOD STIPEND
09-22	HDE01 (HOME DEPOT-CREDIT SERVICES)	SEPT-2022H	09/13/22	10/13/22	A	299.73	HDE01, SEPT-22 MISC MAINT SUPPLIES
09-22	HER05 (MELISSA HERNANDEZ STRAH)	SEPT-2022	09/29/22	10/29/22	A	300.00	HER05,SEPTEMBER-2022,BOD STIPEND
09-22	JOS02 (JEAN INGALLS JOSEY)	SEPT-2022	09/29/22	10/29/22	A	300.00	JOS02,SEPTEMBER-2022,BOD STIPEND
09-22	KII01 (BRITTNI KICK)	SEPT-2022	09/29/22	10/29/22	A	100.00	KII01,SEPTEMBER-2022,BOD STIPEND
09-22	KIM02 (KIMLEY-HORN AND ASSOC,INC)	22343955	08/31/22	09/30/22	A	49640.00	KIM02,22343955,TO#7,CITY LIVERMORE DESIGN,8.
09-22	LIV10 (LIVERMORE SANITATION INC)	1586358	08/31/22	09/30/22	A	2576.56	LIV10,0001586358,GARBAGE SERVICE,8.01.22-8.3
09-22	LYF01 (LYFT, INC)	1055984 1055985	08/31/22 08/31/22	09/30/22 09/30/22	A A	4188.42 160.00	LYF01,1001055984,AUGUST-2022,GO TRI-VALLEY LYF01,1001055985,AUGUST-2022,GO SAN RAMON
	Vendor's Total				----	4348.42	
09-22	MAP01 (MAPISTRY)	INV-4218	08/25/22	09/24/22	A	10086.00	MAP01,INV-4218,PO#7616,ANNUAL STORMWATER UPG
09-22	MER01 (MERCHAKT SERVICES)	TC083122H RUT083122H	08/31/22 08/31/22	09/30/22 09/30/22	A A	90.87 72.91	MER01,AUGUST-22,TC CC STATEMENT MER01,AUGUST-22,RUTAN CC STATEMENT
	Vendor's Total				----	163.78	
09-22	MUT01 (MUTUAL OF OMAHA)	OCT-2022H	09/15/22	10/15/22	A	1014.01	MUT01,OCTOBER-2022,LTD & LIFE INSURANCE
09-22	MVT01 (MV TRANSPORTATION, INC.)	120444H 120445H JULY-2022H	09/06/22 09/06/22 08/02/22	10/06/22 10/06/22 09/01/22	A A A	350000.00 350000.00 67493.02	MVT01,120444,SEPTEMBER-2022,2ND INSTALL PAYM MVT01,120445,SEPTEMBER-2022,1ST INSTALL PAYM MVT01,JULY-2022,FIXED ROUTE MONTHLY SERVICE
	Vendor's Total				----	767493.02	
09-22	NAR01 (KATHERINE NARUM)	SEPT-2022H	09/28/22	10/28/22	A	300.00	NAR01,SEPTEMBER-2022,BOD STIPEND

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09-22	NEL01 (NELSON\NYGAARD CONSULTING A	83065H	09/06/22	10/06/22	A	1000.42	NEL01,83065,LAVTA SRTF/LRTP,7.30.22-8.26.22
09-22	OAK01 (OAKS BUSINESS PK OWNERS)	4THQTR-22H	09/21/22	10/21/22	A	3454.00	OAK01,4THQTR-22,BUSINESS PARK DUES,2022-FY23
09-22	PAC01 (AT&T)	ATT 08/22H	08/13/22	09/12/22	A	248.53	PAC01,ACCT#925-245-C576,8.13.22-9.12.22
		ATT080722H	08/07/22	09/06/22	A	33.97	PAC01,ACCT#232-351-6260,CONTRACTOR FIRE,8.7-
		ATT081122H	08/11/22	09/10/22	A	361.34	PAC01,ACCT#436-951-0106,ATLANTIS T1,8.11-9.1
		ATT081322H	08/13/22	09/12/22	A	491.57	PAC01,ATT81322,9252439029,ATLANTIS ALARM,8.1
	Vendor's Total					1135.41	
09-22	PAC02 (PACIFIC GAS AND ELECTRIC)	58090722H	09/07/22	10/07/22	A	8846.72	PAC02,5809326332-3,MOA ELECTRIC,8.01.22-8.30
		60609022H	09/02/22	10/02/22	A	1466.56	PAC02,6062256368-6,ATLANTIS,7.28.22-8.28.22
		726083122H	08/31/22	09/30/22	A	1530.53	PAC02,7264840356-5,BUS STOP,7.21.22-8.21.22
		764081822H	08/18/22	09/17/22	A	132.37	PAC02,7649646868-7,DOOLAN TWR,7.13.22-8.11.2
		900081422H	08/14/22	09/13/22	A	412.97	PAC02,9007202117-4,MOA GAS,7.14.22-8.12.22
	Vendor's Total					12389.15	
09-22	PAC11 (PACIFIC ENVIROMENTAL SERV)	2393	08/31/22	09/30/22	A	130.00	PAC11,2393,AUGUST-22,RUTAN MONTHLY SERVICE
		2394	08/31/22	09/30/22	A	130.00	PAC11,2394,AUGUST-22,ATLANTIS MONTHLY SERVIC
	Vendor's Total					260.00	
09-22	PAC16 (PACIFIC COAST TRANE)	SRVC14989	08/29/22	09/28/22	A	1683.08	PAC16,SRVCE0014989,MP1293,REPLCD COMPRESSR-
09-22	PER01 (PERS)	20220909CH	09/08/22	10/08/22	A	4323.63	PER01,20220909C,PERS CLASSIC CONTRIB,8.20-9.
		20220909NH	09/08/22	10/08/22	A	4070.77	PER01,20220909N,PERS NEW CONTRIBUTION,8.20-9
		20220923CH	09/21/22	10/21/22	A	4323.63	PER01,20220923C,PERS CLASSIC CONTRIB,9.3-9.1
		20220923NH	09/21/22	10/21/22	A	4070.77	PER01,20220923N,PERS NEW CONTRIB,9.3-9.16.22
	Vendor's Total					16788.80	
09-22	PER03 (CAL PUB EMP RETIRE SYSTM)	OCT-2022H	09/15/22	10/15/22	A	32780.78	PER03,OCTOBER-2022,HEALTH INSURANCE
09-22	PER04 (CALPERS RETIREMENT SYSTEM)	20220909H	09/08/22	10/08/22	A	1030.72	PER04,20220909,457 CONTRIBUTIONS,8.20.22-9.0
		20220923H	09/21/22	10/21/22	A	1033.48	PER04,20220923,457 CONTRIB,9.3.22-9.16.22
	Vendor's Total					2064.20	
09-22	PEX01 (PEX CARD)	9/12DEPOSH	09/12/22	10/12/22	A	2000.00	PEX01,9/12/2022,DEPOSIT PEX CARD ACCOUNT
		9/9DEPOSTH	09/09/22	10/09/22	A	4000.00	PEX01, 9/9/22 PEX CARD ACCOUNT DEPOSIT
	Vendor's Total					6000.00	
09-22	QUE01 (QUENCH USA,INC.)	04407649	10/01/22	10/31/22	A	420.74	QUE01,INV04407649,QUENCH 730 & 810,10.1-12.3
09-22	ROB06 (ROBERT HALF MANAGEMENT RESO	60666367H	09/07/22	10/07/22	A	3912.00	ROB06,60666367,PO#7601,BOOKKEEPER, WE 9.02.2
		60717486H	09/14/22	10/14/22	A	3129.00	ROB06,60717486,PO#7601,BOOKKEEPER, WE 9.09.2
		60757227H	09/21/22	10/21/22	A	3912.60	ROB06,60757227,PO#7601,BOOKKEEPER, WE 9.16.2
	Vendor's Total					10953.60	
09-22	SAG01 (SANGEETA GURUNATHAN)	9-19-22RE	09/19/22	10/19/22	A	20.00	SAG01, 9/19/2022 REFUND FOR TICKETS
09-22	SCF01 (SC FUELS)	IN-116522	08/25/22	09/24/22	A	36558.15	SCF01,IN-0000116522,8.25.22 FUEL DELIVERY
		IN-121156	09/01/22	10/01/22	A	35205.98	SCF01,IN-0000121156,09.01.22 FUEL DELIVERY
		IN-123382	09/08/22	10/08/22	A	34620.87	SCF01,IN-0000123382,9.08.22 FUEL DELIVERY
		IN-130348	09/16/22	10/16/22	A	31454.02	SCF01,IN-0000130348,9.16.22,FUEL DELIVERY
		IN-132770	09/22/22	10/22/22	A	33162.09	SCF01,IN-0000132770,9.22.22 FUEL DELIVERY
		IN-15289A	08/18/22	09/17/22	A	34277.18	SCF01,IN-000015289A,8.18.22 FUEL DELIVERY
	Vendor's Total					205278.29	
09-22	SHA02 (SHAMROCK OFFICE SOLUTIONS)	601730	08/25/22	09/24/22	A	35.05	SHA02,601730,MP1244,FRONT DESK PRINTER,7.30-
		601782	08/25/22	09/24/22	A	12.50	SHA02,601782,MP1244,FRONT DESK PRINTER TONER
	Vendor's Total					47.55	
09-22	SHE05 (SHELL)	AUGJ-2022H	09/06/22	10/06/22	A	191.03	SHE05,AUGUST-2022,GAS CARD STATEMENT
09-22	SHI02 (SHI INTERNATIONAL CORP)	B15758856	08/31/22	09/30/22	A	11026.33	SHI02,B15758856,MP1288,CREATIVE CLOUD/ADOBE

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Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
09-22	SOL01 (SOLUTIONS FOR TRANSIT)	22-0905LA	09/05/22	10/05/22	A	2083.33	SOL01,22-0905LAVTA,AUGUST-22,CLIPPER ANALYSI
09-22	SPO01 (SPORTWORKS GLOBAL LLC)	144867	09/14/22	10/14/22	A	35337.59	SPO01,144867,PO#7612,ASSEMBLY APEX3 BIKE RAC
09-22	STA01 (STATE COMPENSATION FUND)	OCT-2022H	09/21/22	10/21/22	A	1286.37	STA01,OCTOBER-22,WORKER'S COMP INSURANCE PRE
09-22	STA13 (STAPLES CREDIT PLAN)	AUGU-2022H	09/08/22	10/08/22	A	245.23	STA13,AUGUST-2022,CC STATEMENT
09-22	TAX67 (CHRISTEL RAGER)	0703-0724H	09/14/22	10/14/22	A	160.00	TAX67,07.03.22-07.24.22,PARATAXI REIMBURSEME
09-22	TEL01 (TPx COMMUNICATIONS)	160832669H	08/31/22	09/30/22	A	2878.57	TEL01,160832669-0,PO#7609,SERVICES 9.1.22-9.
09-22	TNT01 (TNT FIRE PROTECTION INC)	2022-8086	09/16/22	10/16/22	A	700.00	TNT01,2022-8086,MP1305,RUTAN SPRINKLERS INSP
		2022-8087	09/16/22	10/16/22	A	700.00	TNT01,2022-8087,MP1304,ATLANTIS SPRINKLERS I
		Vendor's Total ----->				1400.00	
09-22	TPG01 (THE PARKS GROUP)	70553	09/27/22	10/27/22	A	8562.64	TPG01,70553,MP1294,LAVTA TIMETABLES,SYSTEM X
09-22	TRA04 (TOAN TRAN)	9-23-22H	09/26/22	10/26/22	A	144.86	TRA04, 9/23/22 EXPENSE REIMBURSE-STAFF LUNCH
09-22	TX135 (JEFFREY JACOBSON)	0707-0729H	08/30/22	09/29/22	A	142.69	TX135,07.07.22-07.29.22,PARATAXI REIMBURSEME
09-22	TX156 (YVONNE BRETOI)	0811-0908	09/27/22	10/27/22	A	102.00	TX156,08.11.22-09.08.22,PARATAXI REIMBURSEME
09-22	TX212 (LINDA WAHLE)	0801-0830	09/30/22	10/30/22	A	67.10	TX212,8.01.22-8.29.22,PARATAXI REIMBURSEMENT
09-22	TX228 (DEBORAH BUTLER)	0801-0812H	08/31/22	09/30/22	A	47.60	TX228,08.01.22-08.12.22,PARATAXI REIMBURSEME
		0815-0903H	09/14/22	10/14/22	A	124.97	TX228,08.15.22-09.03.22,PARATAXI REIMBURSEME
		Vendor's Total ----->				172.57	
09-22	TX230 (SCOTT ZHANG)	0623-0909H	09/27/22	10/27/22	A	244.08	TX230,6.23.22-9.09.22,PARATAXI REIMBURSEMENT
09-22	TX242 (BONNIE WOLF)	0722-0918H	09/14/22	10/14/22	A	220.00	TX242,07.28.22-09.18.22,PARATAXI REIMBURSEME
09-22	UBEO1 (UBER)	AUG-2022H	09/01/22	10/01/22	A	1844.02	UBEO1,AUGUST-2022,GO DUBLIN BILLING
09-22	UST01 (UST COMPLIANCE TESTING IN)	4947	08/08/22	09/07/22	A	1400.00	UST01,4947,MP1303,ANNUAL TESTING: ATLANTIS &
09-22	VER01 (VERIZON WIRELESS)	914125858H	08/22/22	09/21/22	A	1729.44	VER01,9914125858,CELL,WIFI,RAIL,7.23.22-8.22
09-22	VON01 (TRAPEZE SOFTWARE GROUP)	2A0005088	09/23/22	10/23/22	A	3396.00	VON01,2A0005088,PO #7570 SaaS SW YEAR 1
09-22	VSP01 (VSP)	OCT-2022H	09/19/22	10/19/22	A	509.98	VSP01,OCTOBER-2022,VISION INSURANCE
		Total of Purchases ->				1818103.81	=====

AGENDA

ITEM 4C

STAFF REPORT

SUBJECT: Adoption of a Resolution Declaring that Agency Meetings Will Continue to Be Held Via Teleconference

FROM: Tamara Edwards, Interim Executive Director

DATE: November 7, 2022

Action Required

Staff requests that the Board of Directors adopt resolution 41-2022 declaring that agency meetings will continue to meet via teleconference to ensure the health and safety of the public.

Background

On March 4, 2020, Governor Newsom declared a State of Emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the State prepare for a broader spread of COVID-19. On March 17, 2020, in response to the COVID-19 pandemic, Governor Newsom issued Executive Order N-29-20, which suspended certain provisions of the Ralph M. Brown Act in order to allow local legislative bodies to conduct meetings electronically without a physical meeting place.

On June 11, 2021, Governor Newsom issued Executive Order N-08-21, which among other things, rescinded his prior Executive Order N-29-20, effective October 1, 2021. At that point, agencies would have transitioned back to public meetings held in full compliance with the preexisting Brown Act teleconference rules. Since the Governor issued Executive Order N-08-21, the Delta variant has emerged, causing a spike in cases throughout the state. As a result, the Governor's proclaimed State of Emergency remains in effect, and state officials, including the California Department of Public Health and the Department of Industrial Relations, have imposed or recommended measures to promote social distancing.

On September 16, 2021, Governor signed Assembly Bill (AB) 361 into law, effective October 1, 2021, to allow agencies to use teleconferencing for public meetings during proclaimed state of emergencies without requiring the teleconference locations to be accessible to the public or a quorum of the members of the legislative body of the agency to participate from locations within the boundaries of the agency's jurisdiction. AB 361 will sunset on January 31, 2024.

Under AB 361, a local agency will be allowed to meet remotely without complying with prior Brown Act teleconference requirements when:

- The local agency holds a meeting during a state of emergency declared by the Governor, and either
 - State or local health officials have imposed or recommended measures to promote social distancing, or
 - The legislative body finds that meeting in person would present imminent risks to the health or safety of attendees.

As discussed above, state officials continue to recommend social distancing. Therefore, LAVTA can continue to conduct meetings via teleconference, as long as it meets the following emergency requirements under Government Code Section 54953(e)(2), added by AB 361:

1. The legislative body gives notice and posts agendas as otherwise required by the Brown Act, including directions for how the public can access the meeting.
2. The legislative body does not take formal action on any item whenever there is a disruption in the meeting broadcast.
3. The public is allowed to provide comment in real time.
4. The legislative body allows time during a public comment period for members of the public to register with any internet website required to submit public comment.

For upcoming teleconference meetings, LAVTA can continue to follow the AB 361 requirements by declaring every 30 days that it has reconsidered the circumstances of the state of emergency and either (1) the state of emergency continues to directly impact the ability of the members to meet safely in person, or (2) state or local officials continue to impose or recommend measures to promote social distancing.

Recommendation

Staff recommends that the Board of Directors adopt Resolution 41-2022 declaring that LAVTA meetings will continue to be held via teleconference.

Attachments:

1. Resolution 41-2022 of the Board of Directors of the Livermore Amador Valley Transit Authority Declaring that Agency Meetings Will Continue to Be Held Via Teleconference

Submitted: _____

RESOLUTION NO. 41-2022

**A RESOLUTION OF THE BOARD OF DIRECTORS OF THE LIVERMORE
AMADOR VALLEY TRANSIT AUTHORITY DECLARING THAT AGENCY
MEETINGS WILL CONTINUE TO BE HELD VIA TELECONFERENCE**

WHEREAS, on March 4, 2020, Governor Newsom declared a State of Emergency to make additional resources available, formalize emergency actions already underway across multiple state agencies and departments, and help the State prepare for a broader spread of COVID-19.; and

WHEREAS, on March 17, 2020, in response to the COVID-19 pandemic, Governor Newsom issued Executive Order N-29-20, which suspended certain provisions of the Ralph M. Brown Act in order to allow legislative bodies to conduct meetings electronically without a physical meeting place; and

WHEREAS, on June 11, 2021, Governor Newsom issued Executive Order N-08-21, which specified that Executive Order N-29-20 would remain in effect through September 30, 2021, at which point it would expire; and

WHEREAS, on September 16, 2021, the Governor signed Assembly Bill 361 into law as urgency legislation that goes into effect on October 1, 2021, amending Government Code Section 54953 of the Brown Act to allow legislative bodies to continue to meet remotely during a proclaimed state of emergency where state or local officials have recommended measures to promote social distancing; and

WHEREAS, the Governor's proclaimed State of Emergency remains in effect, and State and local officials, including the California Department of Public Health and the Department of Industrial Relations, have imposed or recommended measures to promote social distancing.

NOW, THEREFORE, BE IT RESOLVED that, in order to ensure the health and safety of the public, meetings of the Livermore Amador Valley Transit Authority, its committees and subsidiary bodies, will continue to be held via teleconference in

accordance with Assembly Bill 361 and the provisions of Government Code Section 54953(e).

PASSED AND ADOPTED by the governing body of the Livermore Amador Valley Transit Authority (LAVTA) this 7th day of November, 2022.

BY _____
David Haubert, Chair

ATTEST _____
Michael N. Conneran, Legal Counsel

AGENDA

ITEM 5

STAFF REPORT

SUBJECT: Fiscal Year 2022 Annual Comprehensive Financial Report (ACFR)

FROM: Tamara Edwards, Director of Finance

DATE: November 7, 2022

Action Requested

Review and accept the Annual Comprehensive Financial Report (ACFR) and submit it to the Government Finance Officers Association (GFOA) for award.

Background

The Finance Department has prepared the ACFR 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 Annual Comprehensive Financial Report for the fiscal year ending June 2022. This report includes the annual audit prepared by Maze and Associates and staff stating that for the period audited, there were no findings.

David Alvey from Maze and Associates will be attending the Board meeting to provide an overview and answer any questions.

Recommendation

The Finance and Administration Committee recommends the Board of Directors accept the Annual Comprehensive Financial Report (ACFR), and direct staff to submit the ACFR to the Government Finance Officers Association (GFOA) for award.

Attachments:

1. Draft LAVTA 2022 Annual Comprehensive Financial Report
2. Draft Memorandum of Internal Control (MOIC)

Approved: _____

YEAR END - 6/30/2022

Attachment 1

Livermore Amador Valley
TRANSIT AUTHORITY



1362 Rutan Court, Suite 100
Livermore, CA 94551



Annual Comprehensive Financial Report

wheelsbus.com
Office: (925) 455-7555
Fax: (925) 442-1275

[BACK TO AGENDA](#)

**LIVERMORE AMADOR VALLEY
TRANSIT AUTHORITY
LIVERMORE, CALIFORNIA**

ANNUAL COMPREHENSIVE FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2022

PREPARED BY THE FINANCE DEPARTMENT

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Introduction Section

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

ANNUAL COMPREHENSIVE FINANCIAL REPORT

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LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

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Livermore Amador Valley TRANSIT AUTHORITY



October 31, 2022

The Board of Directors Livermore Amador Valley Transit Authority

We are pleased to present the Comprehensive Annual Financial Report of the Livermore Amador Valley Transit Authority (the Authority) for the fiscal year July 1, 2021 through June 30, 2022.

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

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

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

BACKGROUND INFORMATION

History

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

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

The Authority has come a long way over the years. In early 1990 the fixed route fleet was upgraded with the delivery of 34 new Gillig buses. That year almost 680,000 passengers were transported at a rate of 10.3 passengers per hour. Today, the Authority's fixed route fleet has 66 buses. The fleet includes the vehicles for local fixed route and bus rapid transit (BRT) service and in 2021/2022 due to the COVID Pandemic the Authority transported over 800 thousand passengers, which is still lower than the pre-pandemic ridership but double that of FY21.

The Authority

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

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

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

The Executive Director oversees the general operations of the transit system in accordance with the policy direction prescribed by the Board of Directors. During the 2022 fiscal year a Director of Planning and Marketing, Director of Finance, Director of Operations and Innovation, Senior Transit Planner, Senior Fleet & Technology Management Specialist, Paratransit Planner, Senior Grants and Management Specialist, Operations Specialist, Executive Assistant, Accounting Analyst, Customer Service Supervisor, and two Customer Service Representatives supported the Executive Director.

Since its formation, the Authority has contracted with private companies for the day-to-day operation of its services. Fixed route and vehicle maintenance were provided under contract with MV Transportation, Inc. Paratransit services were provided under contract with County Connection and their Subcontractor Transdev.

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

Services

The Livermore Amador Valley Transit Authority provides local public transit services to the cities of Dublin, Livermore, and Pleasanton and to the adjacent unincorporated areas of Alameda County. The service area covers approximately 40 square miles and has approximately 241,142 residents. The service area is divided into two sub-areas: Pleasanton/Dublin and Livermore.

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

The Wheels Fixed Route system consists of the following services:

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

Wheels fixed route service runs 365 days a year. On an average weekday, in FY 22 the Authority's fixed route fleet carried an average of 2,936 passengers. After several years of ridership decline, in FY 2019 ridership increased by 7.2%; however, while ridership was up for the first three quarters of FY20 the COVID 19 pandemic had a large impact on ridership and the year ended with a decrease over the prior year of 15.3%. FY22 saw an entire year of operating under COVID conditions, however ridership increased 83.9% over FY21 levels.

LAVTA's Rapid service, launched in January 2011 features 15-minute service on major arterials throughout the Tri-Valley offering a connection to every BART Train. The primary goal of the service is to connect major Tri-Valley employment, retail, medical, and civic locations with fast, frequent bus service, including the BART system. The Rapid features limited bus stops, transit signal priority, improved bus stop amenities including real-time arrival signs, hybrid technology buses, and unique branding. With the pandemic-related decrease in ridership this service was changed to 30-minute service for the last quarter of FY20 and continued through FY22.

The Authority's fixed route service is supplemented by Dial-A-Ride paratransit service, which transported 22,454 mobility-impaired patrons in FY2022 on approved vehicles provided by the contracted paratransit provider. While the number of paratransit passengers decreased during the period from FY09 to FY12, the number of passengers increased significantly between FY13-FY16. To manage the demand, the Authority has focused on improved information and education on transportation options, including the fixed route system, parataxi and GoDublin/GoTri-Valley programs, as well as productivity and eligibility policies. As anticipated, there was a decrease in trips between FY16 and 17, and another decrease between FY17 and FY18, and a further decrease in both FY18 and again in FY19. FY20, and FY21 saw a significant decrease but primarily due to the COVID-19 Pandemic and the demand being for essential trips only. FY22 saw the trend reversing and ridership going back up to just under 50% of pre-pandemic levels.

The August 2016 bus system redesign shifted unproductive fixed route resources away from low-ridership areas and boosted frequency on major arterials. This left places in the Wheels service area without fixed route service. In order to continue to provide residents with a transportation option, LAVTA staff engaged in a pilot partnership with Transportation Network Companies (Uber, and Lyft) to provide discounted service in the City of Dublin that is named GoDublin. In FY20 this was expanded to include all areas of the Tri-Valley and rebranded as GoTriValley.

ACCOUNTING SYSTEM AND BUDGETARY CONTROLS

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

Internal Accounting Controls

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

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

The concept of reasonable assurance recognizes that:

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

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

Cash Management

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

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

Budgetary Controls

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

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

Risk Management

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

Operations contractor, and \$2,500 on staff vehicles with a value of less than \$50,000. As a member of CalTIP the Authority has a seat on the governing board. The Board of Directors consists of representatives from all the member organizations.

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

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

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

Independent Audit

State law requires that independent auditors, selected by the Board of Directors, audit the financial statements of the Authority. The fiscal year ended June 30, 2022 audit was conducted by Maze & Associates and their report is included in the Financial Section. Maze & Associates has also audited the Authority's compliance with the Transportation Development Act, a state law governing the expenditure of Local Transportation Funds; and State Transit Assistance, the Single Audit Act and regulations, the law, rules and regulations governing expenditures of federal awards; Measures B, and BB, and Prop 1B Security and PTMISEA funds, and State of Good Repair (SGR) funds. The Auditors' reports on compliance are presented in the Compliance Section of this report. In all cases the Auditor's reports are "unmodified" meaning there were no compliance exceptions.

FISCAL YEAR IN REVIEW

LAVTA's FY22 Budget was \$21,241,502 which was 2.02% higher than FY21. LAVTA was able to comply with the Board's policy to maintain reserves equivalent to 3-6 months of operating costs. While the budget itself was adjusted with the assumption that COVID19 conditions would continue, the authority did not assume these conditions for the entire year when budgeting. However, the pandemic did continue and thus LAVTA continued to run decreased services.

In August 2016, a major service redesign was implemented following the Wheels Forward/Comprehensive Operational Analysis. In FY22, LAVTA staff used data from this study, as well as from what the agency was experiencing to determine when and where to increase service or decrease service on the routes to accommodate the decreased demand due to the pandemic. On-Time performance during FY22 was 91%.

The capital program had three major area of focus: Improvements to bus stops and shelters, revamping the plans for the Atlantis Facility to accommodate the growing system, and landscaping improvements at the Rutan location.

Fiscal Year 2022 Accomplishments

While the previous section summarizes the financial situation last year, this section describes the work accomplished in FY22. In addition to the on-going workload of the agency, staff was busy this year on the following issues and projects.

Fixed Route Service/Planning –adjusted reduced service plans in response to ridership changes resulting from COVID-19. Assisted the Fixed Route Contractor with recruitment of drivers needed to increase service. Adjusted service to match new school bell times.

Paratransit Service – Worked with County Connection to select a new subcontractor for the joint paratransit service.

Capital Projects –demolished the landscaping at the Rutan location and replaced with all new plants and mulch. Initiated pre-construction activities in partnership with Alameda County General Services Agency for the Dublin Parking Garage, remodeled the driver breakroom, and revamped planning efforts for the Atlantis Facility.

Marketing –Designed and launched a new Website.

Audits/Reviews - completed the FY21 Financial Audit (ACFR); completed an FTA Triennial Review and an audit on RM2 funds.

Financial Management - received GFOA's Award of Excellence for Financial Reporting for FY21 ACFR;

Procurement – LAVTA's largest procurements this year involved, the FY 23 Bus Purchase, these buses should be delivered in the Fall of 2022.

FUTURE OUTLOOK

LAVTA's FY23 adopted Budget is \$24,243,016 which is 14.35% higher than FY22. The budget assumes LAVTA will provide 116,886 fixed route service hours. The Budget for FY23 continues to comply with the Board's policy to maintain reserves equivalent to 3-6 months of operating costs.

FY23's major highlights will be continued monitoring of the route network and making adjustments as necessary, based on current conditions and driver availability completing the Long-Range Transit Plan for the Agency and applying for funding so that the agency may achieve its goals of moving to a Hydrogen Powered Fleet.

LAVTA's capital program's largest projects this year will be the purchase of 16 new buses and working with Alameda County on construction of a new parking garage at the Dublin/Pleasanton BART station.

As the transit agency enters FY23, its activities will occur against the backdrop of an economy affected by the COVID-19 Pandemic and the resulting labor shortage.

Fiscal Year 2023 Goals

The Wheels Strategic Plan establishes an overall vision and mission for Wheels and contains a series of goals and strategies to guide the future development of services and projects. Here's the goals and strategies and projects for FY23:

Goal: Service Development

Strategies:

- (1) Provide routes and services to meet current and future demand for timely/reliable transit service.
- (2) Increase accessibility to community, services, senior centers, medical facilities and jobs.
- (3) Optimize existing routes/services to increase productivity and response to MTC projects and studies.
- (4) Improve connectivity with regional transit systems and participate in Valley Link passenger rail project.
- (5) Provide routes and services to promote mode shift from personal car to public transit.

Projects:

- (1) Complete review of fixed routes and create next Long-Range Transit Plans
- (2) Renegotiate the Hacienda Pass
- (3) Monitor Go Tri-Valley Program

Goal: Marketing and Public Awareness

Strategies:

- (1) Focus ridership-based marketing efforts along two Rapid routes
- (2) Continue to work with area middle schools and high schools to increase utilization, and route efficiency.
- (3) Coordinate with Las Positas College to encourage student ridership

Projects:

- (1) Use targeted digital marketing in key locations along Rapid routes. Also, conduct outreach with major employers and to select events along Rapid Routes. Finally, peak hour radio spots.
- (2) With Middle and High Schools coordinate with Student Transit Pass Program, engage students through interactive social media, and encourage student pass usage for non-school related trips.
- (3) Continue community outreach activities.

Goal: Regional Leadership

Strategies:

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

Projects:

- (1) Advocate for positions taken by LAVTA on FY22 Legislative Plan
- (2) Continue support of Tri-Valley – San Joaquin Valley Regional Rail Authority/Valley Link
- (3) Assist County of Alameda with Dublin Parking Garage

Goal: Organizational Effectiveness

Strategies:

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

Projects:

- (1) Monitor the performance of WHEELS bus system improvements through Viewpoint
- (2) Continue to improve contract management process/oversight for fixed route operator, paratransit operator and bus stop repair and cleaning contractors.
- (3) Continue to emphasize and support training of employees to improve their technical and customer service expertise.
- (4) Continue planning of Atlantis

Goal: Financial Management

Strategies:

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

Projects:

- (1) Approve FY24 budget with emphasis on growing system ridership

- (2) Achieve continuing recognition for financial management excellence

ECONOMIC CONDITION AND OUTLOOK

The Livermore Amador Valley, also called the Tri-Valley, is located on the eastern edge of Alameda County, the seventh largest county in California. The cities of Livermore, Dublin and Pleasanton surpassed 200,000 total residents according to 2010 Census data. According to the Metropolitan Transportation Commission's (MTC) 2040 Plan Bay Area Transportation Plan released in 2017, the number of households in Alameda County is expected to grow by 35% between 2010 and 2040. Employment is projected to grow by 35%.¹

The Tri-Valley cities have a lower unemployment rate than other cities in Alameda County, the state, and the nation. Statistics for 2022 show that unemployment rates in Tri-Valley is lower than the rest of Alameda County.

At the end of FY 2009, in the face of the economic recession and declining revenues, the Authority reduced service by 25% and immediately saw a decrease in ridership of approximately the same percentage. Since then the Agency has made efforts to gradually restore service hours and has conducted a comprehensive operations analysis resulting in changes in service during FY17. These changes increased ridership in FY18, again in FY19, and during the first three quarters of FY20. Unfortunately, ridership declined the last quarter of FY20 due to the Shelter in Place order brought on by the COVID-19 Pandemic, and ridership continued to decline during FY21, however, the ridership for FY22 was double that of FY21.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Livermore Amador Valley Transit Authority for its comprehensive annual financial report for the fiscal year ended June 30, 2021. This was the twenty-sixth consecutive year that the Authority has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This Report must satisfy both generally accepted accounting principles and applicable legal requirements.


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

Acknowledgments

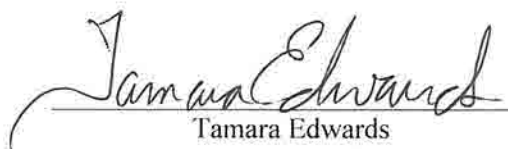
The preparation of this report required the dedicated efforts of the Authority's staff. We also gratefully recognize Maze & Associates for their timely audit and expertise on the preparation of this Comprehensive Annual Financial Report. Finally, we would like to thank the Board of Directors for its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

¹ Source: Land Use Modeling Report, Plan Bay Area 2040 Final Supplemental Report, July 2017.

Interim Executive Director


Tamara Edwards

Director of Finance


Tamara Edwards

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

PRINCIPAL OFFICIALS

June 30, 2022

Board of Directors

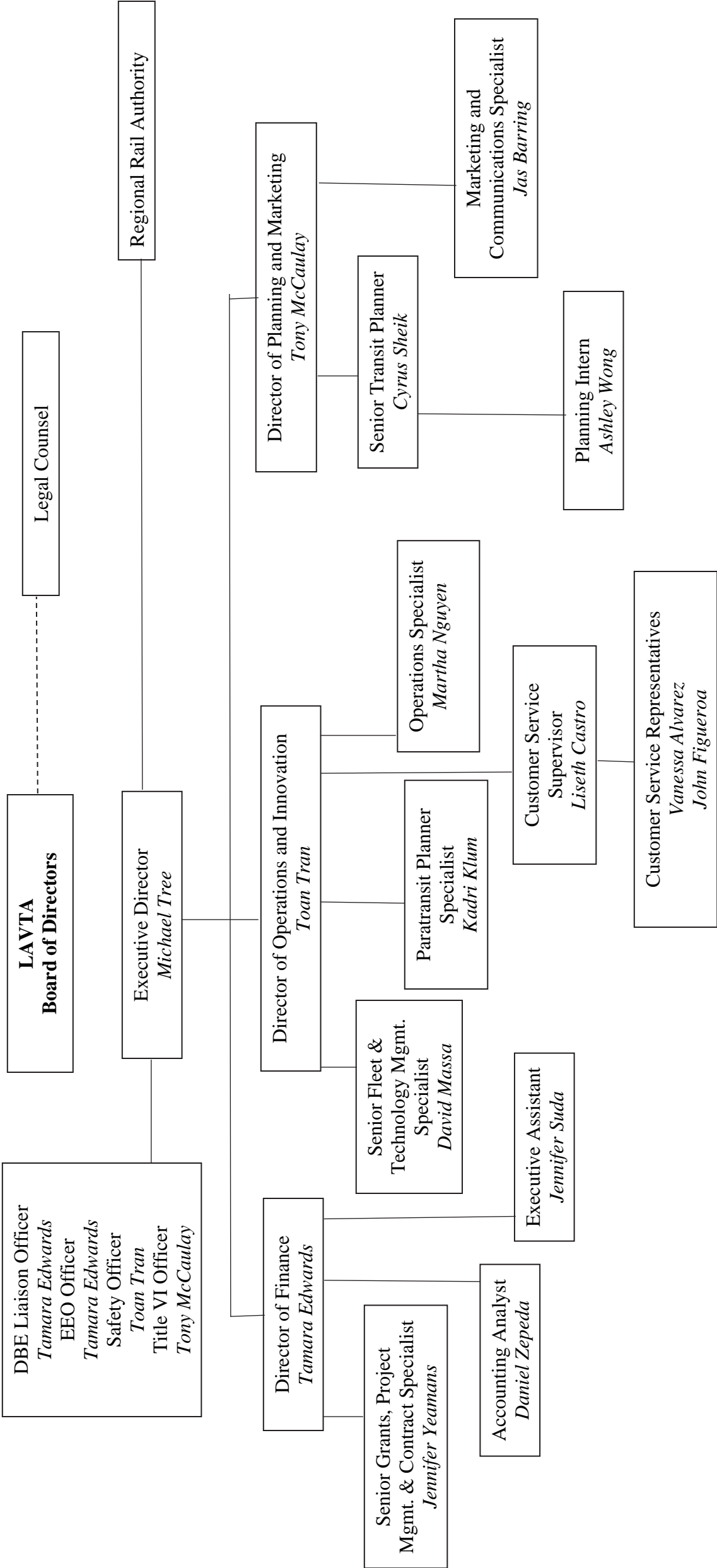
Chair	Karla Brown, Mayor, City of Pleasanton
Vice Chair	David Haubert, Supervisor, Alameda County
Member	Brittni Kiick, Councilmember, City of Livermore
Member	Kathy Narum, Councilmember, City of Pleasanton
Member	Jean Josey, Councilmember, City of Dublin
Member	Melissa Hernandez, Mayor, City of Dublin
Member	Gina Bonanno, Councilmember, City of Livermore

Staff

Executive Director	Michael Tree
Director of Planning & Marketing	Tony McCauley
Director of Finance	Tamara Edwards
Director of Operations & Innovation	Toan Tran
Senior Transit Planner	Cyrus Sheik
Senior Fleet and Technology	
Management Specialist	David Massa
Paratransit Planner	Kadri Kulm
Senior Grants & Management Specialist	Jennifer Yeamans
Operations Assistant	Martha Nguyen
Accounting Analyst	Daniel Zepeda
Executive Assistant	Jennifer Suda
Customer Service Supervisor	Vanessa Moreno
Customer Service Representative	Liseth Castro
Customer Service Representative	John Figuero

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 Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2021

Executive Director/CEO

Financial Section

INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of each major fund of the Livermore Amador Valley Transit Authority, California, as of and for the year ended June 30, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the each major fund of the Authority as of June 30, 2022, 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.

Basis for Opinions

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. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management's 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, and for 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.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit 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, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the 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 is the responsibility of management and, 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.

Supplementary 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 accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic 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 basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Introductory Section and Statistical Section listed in the Table of Contents, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated November 1, 2022, 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 solely 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 the effectiveness of the Authority's 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.



Pleasant Hill, California
November 1, 2022

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MANAGEMENT DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2022

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, 2022.

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, 2022 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, 2022 and June 30, 2021:

Table 1

Statement of Net Position	Year Ending 6/30/2022	Year Ending 6/30/2021
Assets:		
Current Assets		
Cash and investments	\$19,656,376	\$21,415,414
Restricted investments	88,326	0
Receivables		
Accounts	3,895,937	4,062,932
Capital Grants	1,330,590	2,100,327
Due from other governments	0	1,862,549
Due from other funds	284,653	0
Prepaid expenses	<u>453,189</u>	<u>156,477</u>
Total Current Assets	<u>25,709,701</u>	<u>29,597,699</u>
Noncurrent Assets		
Net OPEB asset	347,188	0
Capital assets (depreciated)	54,183,932	55,957,142
Total Noncurrent Assets	<u>54,531,120</u>	<u>55,957,142</u>
Total assets	<u>80,240,191</u>	<u>85,554,841</u>
Deferred Outflows		
Deferred Outflows	<u>733,335</u>	<u>833,535</u>
Liabilities:		
Current Liabilities		
Due to other funds	284,653	0
Accounts payable	2,431,636	1,785,702
Claims payable	<u>48,236</u>	<u>41,169</u>
Total Current Liabilities	<u>2,764,525</u>	<u>1,826,871</u>

Noncurrent Liabilities		
Unearned revenues	1,030,484	818,350
Due to LTF	22,189,472	26,989,566
Long Term Liabilities		
Net Pension Liability	605,181	1,333,048
Net OPEB liability	<u>0</u>	<u>341,502</u>
Total noncurrent liabilities	<u>23,825,137</u>	<u>29,482,466</u>
Total Liabilities	<u>26,589,662</u>	<u>31,309,337</u>
Deferred Inflows		
Deferred inflows	<u>\$1,138,625</u>	<u>\$260,592</u>
Net Position:		
Net investments in capital assets	54,183,932	55,957,142
Unrestricted	<u>(938,693)</u>	<u>(1,139,695)</u>
Total Net Position	<u>53,245,239</u>	<u>54,818,447</u>

Assets and Deferred Outflows

Total assets and deferred outflows amounted to \$80,973,526 consisting of \$25,709,701 in current assets such as cash and accounts receivable, \$54,531,120 in net OPEB asset and capital assets primarily vehicles and facilities including furnishings and equipment, and \$733,335 in pension and OPEB related deferred outflows. Notes 2, 3, 8, and 10 further describe Cash and Investments, Capital Assets and Pension and OPEB related expenses, liabilities, and deferred inflows/outflows of resources related to pensions. In the fiscal year ended June 30, 2022 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.

Atlantis Maintenance and Operations Facility

The Authority has purchased land and built the first phase (parking lot) and a second phase (fuel and wash facility) and is currently designing another portion of the facility to house maintenance and operations functions. Additionally, a Hydrogen Fueling Station will be added. This is expected to be a significant multi-year project.

Liabilities and Deferred Inflows

Liabilities and deferred inflows totaled \$27,728,287 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 \$13,447,986 in reserves.

Net Position

Change of Net Position was (1,573,208) 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, and WHEELS on Demand. 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, 2022 and June 30, 2021:

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

	Year Ending 6/30/2022	Year Ending 6/30/2021
EXPENSES		
Expenses, non-capital		
Board of Directors	\$17,400	\$12,650
Executive Director	506,257	342,877
Finance	1,344,662	1,745,186
Planning	428,231	543,962
Marketing	428,934	178,644
Operations	<u>13,476,763</u>	<u>11,556,825</u>
Total Expenses, non-capital	<u>16,202,247</u>	<u>14,380,149</u>
Expenses, capital (non-operating)		
Depreciation	3,955,850	4,430,184
Total Expenses, capital	<u>3,955,850</u>	<u>4,430,184</u>
Total expenses	<u>20,158,097</u>	<u>18,810,333</u>
Program Operating Losses	(18,324,165)	(17,832,030)
REVENUES		
Program operating revenues:		
Fare revenues	\$1,000,996	\$374,527
Special contract revenues	625,963	514,792
Advertising and ticket concessions	<u>206,973</u>	<u>88,984</u>
Total operating revenues	<u>1,833,932</u>	<u>978,303</u>

Non-operating revenues, non-capital:		
Interest and Miscellaneous	31,171	161,891
Local Transportation Funds 4.0	5,475,462	482,791
Local Transportation Funds 4.5	160,244	111,719
State Transit Assistance	3,033,985	2,328,173
Local Operating Assistance	136,134	409,794
FTA Operating Assistance	2,273,383	6,819,121
Local Sales Tax/Measure B and BB funds:		
Measure B grants	1,095,020	1,297,519
Measure BB grants	1,719,603	1,208,297
Measure BB-Gap grants	20,819	18,749
Bridge tolls	409,489	409,489
Transit and Intercity Rail Capital Program	6,894	154,303
Low Carbon Transportation Operations Program	<u>206,113</u>	<u>0</u>
Total non-capital revenues	<u>14,568,317</u>	<u>13,401,846</u>
Net Loss Before Capital Contributions	3,787,429	4,430,184
Non-operating revenues, capital		
Gain (Loss) on Disposal of Equipment	<u>(31,581)</u>	<u>(0)</u>
Total Gain (Loss)	<u>(31,581)</u>	<u>(0)</u>
Net non-operating revenues before capital contributions (grants)	<u>16,370,668</u>	<u>14,380,149</u>
Capital grants, net		
Total capital grants, net	<u>2,214,221</u>	<u>3,000,277</u>
Total revenues	<u>\$16,750,957</u>	<u>\$16,402,123</u>
Net income before operating transfers	(1,573,208)	(1,429,907)
Transfers in	0	10,108
Transfers out	<u>(0)</u>	<u>(10,108)</u>
CHANGE IN NET POSITION	(1,573,208)	(1,429,907)
Net Position, beginning	<u>54,818,447</u>	<u>56,248,354</u>
Net Position, ending	<u>53,245,239</u>	<u>54,818,447</u>

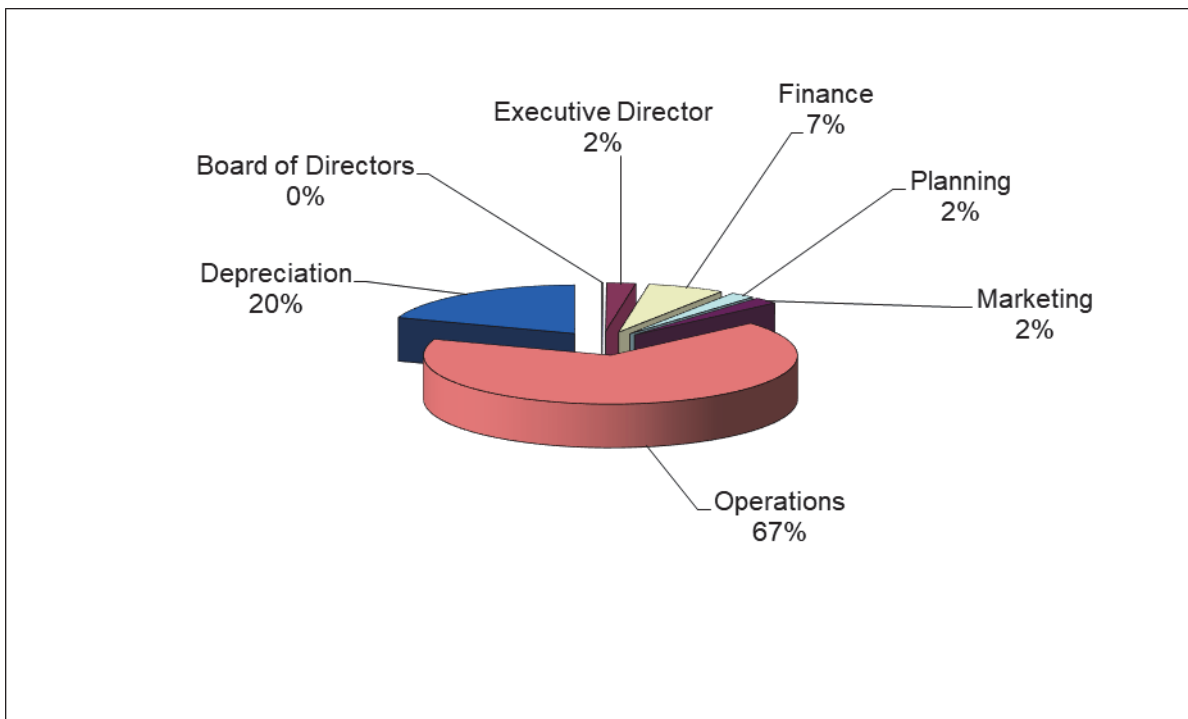
Expenses

Total expenses including depreciation (which was \$3,955,850) were \$20,158,097 in the fiscal year ending June 30, 2022. Adjusting for depreciation this was a 10.1% increase over the prior year. The increase in expenses was driven by a number of factors, but primarily actions taken to increase service as the agency comes out of the pandemic.

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.
- *Finance* 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 (ACFR); 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; capital asset management; facilities maintenance; fare and revenue collection; and general office administration. Significant costs charged to this department are salary and benefits for the five accounting, grants, and administrative 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 the Central Contra Costa Transportation Authority (CCCTA). 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 2022.

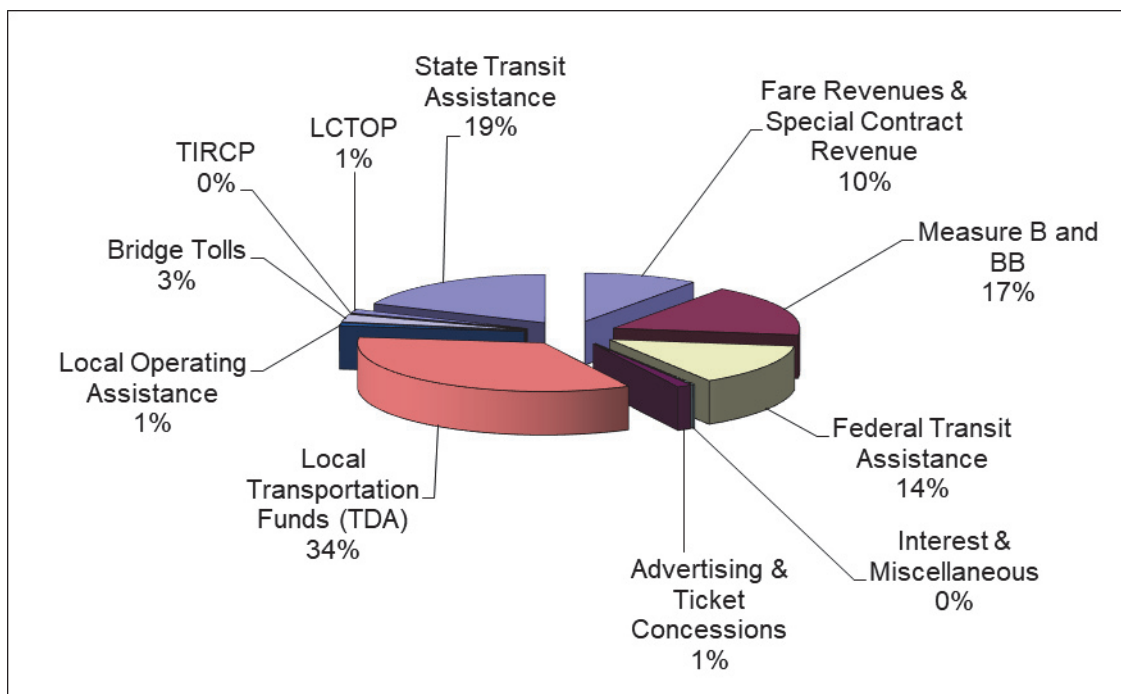


Revenues

In most years the Authority's primary source of operating revenue is Transportation Development Act (TDA) Article 4.0 and 4.5 funds. In FY22, TDA accounted for 34% 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.

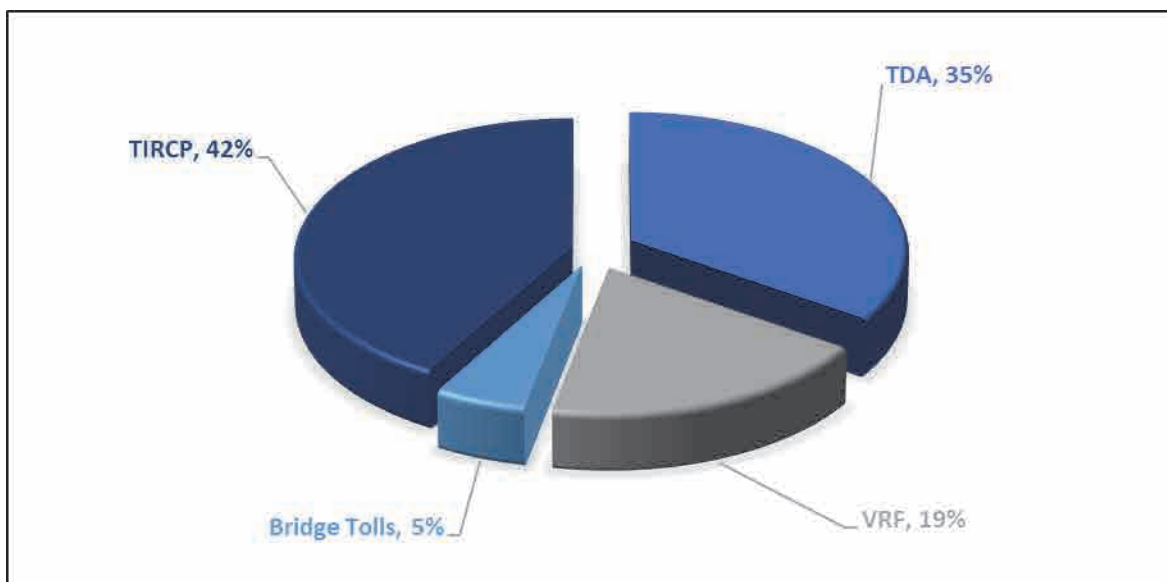
Revenue generated from operations (farebox, contract, and advertising revenues) increase from the prior year as LAVTA saw an increase in ridership as the region began to come out of the pandemic.

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 2022.



Capital Contributions

Capital contributions in the fiscal year ending June 2022 were \$2,214,221 which is a decrease over the capital contributions for the fiscal year ending June 30, 2021 of \$3,000,277. The decrease in capital contributions is attributed to the decrease in capital projects this year. Below are percentages by capital funding source for the fiscal year ending June 2022.



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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
STATEMENT OF NET POSITION
JUNE 30, 2022
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2021

	2022			2021
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Totals
ASSETS				Totals
Current Assets				
Cash and investments (Note 2)	\$19,390,966		\$265,410	\$19,656,376
Restricted investments (Note 2)	88,326			88,326
Receivables:				
Accounts	3,203,893	\$691,213	831	3,895,937
Capital grants	1,330,590			1,330,590
Due from other governments				
Due from other funds (Note 11)	284,653			284,653
Prepaid expenses	351,451	101,738		453,189
Total current assets	24,649,879	792,951	266,241	25,709,071
Noncurrent Assets				
Net OPEB asset (Note 10)	347,188			347,188
Capital Assets (Note 3):				
Land and construction in progress	31,473,465			31,473,465
Depreciable assets	67,627,158	123,324		67,750,482
Subtotal capital assets	99,100,623	123,324		99,223,947
Less: accumulated depreciation	(44,946,725)	(93,290)		(45,040,015)
Capital assets, net	54,153,898	30,034		54,183,932
Total noncurrent assets	54,501,086	30,034		54,531,120
Total Assets	79,150,965	822,985	266,241	80,240,191
DEFERRED OUTFLOWS OF RESOURCES				
Pension related (Note 8)	413,278			413,278
OPEB related (Note 10)	320,057			320,057
Total Deferred Outflows of Resources	733,335			733,335
LIABILITIES				
Current Liabilities				
Due to other funds (Note 11)		284,653		284,653
Accounts payable and accrued liabilities	2,239,270	180,083	12,283	2,431,636
Claims payable (Note 1E)	48,236			48,236
Total current liabilities	2,287,506	464,736	12,283	2,764,525
Noncurrent Liabilities				
Unearned revenues (Note 6)	773,595		256,889	1,030,484
Due to LTF Operating (Note 4)	22,189,472			22,189,472
Net pension liability (Note 8)	605,181			605,181
Net OPEB liability				
Total noncurrent liabilities	23,568,248		256,889	23,825,137
Total Liabilities	25,855,754	464,736	269,172	26,589,662
DEFERRED INFLOWS OF RESOURCES				
Pension related (Note 8)	560,993			560,993
OPEB related (Note 10)	577,632			577,632
Total Deferred Inflows of Resources	1,138,625			1,138,625
NET POSITION				
Net investment in capital assets (Note 7)	54,153,898	30,034		54,183,932
Unrestricted (Note 7)	(1,263,977)	328,215	(2,931)	(938,693)
Total Net Position	\$52,889,921	\$358,249	(\$2,931)	\$53,245,239

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, 2022
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Totals
				Totals
PROGRAM OPERATING REVENUES				
Fare revenues	\$929,065	\$71,931		\$1,000,996
Special contract revenue	596,897	29,066		625,963
Advertising and ticket concessions	206,973			206,973
Total program operating revenues	1,732,935	100,997		1,833,932
PROGRAM OPERATING EXPENSES				
Board of Directors	14,140	2,445	\$815	17,400
Executive Director	482,837	16,729	6,691	506,257
Finance	1,319,998	14,998	9,666	1,344,662
Planning	406,790	21,441		428,231
Marketing	428,934			428,934
Operations	11,751,405	1,463,993	261,365	13,476,763
Depreciation (Note 3)	3,939,275	16,575		3,955,850
Total program operating expenses	18,343,379	1,536,181	278,537	20,158,097
PROGRAM OPERATING LOSSES	(16,610,444)	(1,435,184)	(278,537)	(18,324,165)
NON-OPERATING REVENUES (EXPENSES)				
Interest and miscellaneous	31,171			31,171
Local Transportation Funds 4.0	5,198,802	4,758	271,902	5,475,462
Local Transportation Funds 4.5		160,244		160,244
State Transit Assistance	2,951,105	82,880		3,033,985
Local Operating Assistance	129,500		6,634	136,134
FTA operating assistance	1,851,067	422,316		2,273,383
Local Sales Tax/Measure B and BB funds:				
Measure B grants	925,844	169,176		1,095,020
Measure BB grants	1,148,884	570,719		1,719,603
Measure BB - GAP Grants	12,303	8,516		20,819
Bridge tolls	409,489			409,489
Transit and Intercity Rail Capital Program	6,894			6,894
LCTOP	206,113			206,113
Gain (Loss) on disposal of equipment	(31,581)			(31,581)
Net non-operating revenues, before capital contributions (grants)	12,839,591	1,418,609	278,536	14,536,736
Capital contributions (grants) (Note 6):				
FTA capital assistance				110,022
Local Transportation Funds 4.0	765,756			765,756
State Bond Fund - State of Good Repair				12,124
Measure BB - GAP Grants				755,939
Vehicle Registration Funds	410,657			410,657
RM2 Viewpoint				20,505
Proposition 1B	112,782			112,782
Tri-Valley Transportation Council				146,334
City of Livermore				33,308
Transit and Intercity Rail Capital Program	925,026			925,026
Total capital contributions (grants)	2,214,221			2,214,221
Net non-operating revenues and contributions	15,053,812	1,418,609	278,536	16,750,957
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	(1,556,632)	(16,575)	(1)	(1,573,208)
Transfers in				10,108
Transfers out				(10,108)
Change in net position	(1,556,632)	(16,575)	(1)	(1,573,208)
NET POSITION,				
Beginning of Year	54,446,553	374,824	(2,930)	54,818,447
End of Year	\$52,889,921	\$358,249	(\$2,931)	\$53,245,239

See accompanying notes to basic financial statements

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2022
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2021

	2022			2021
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Totals
				Totals
CASH FLOWS FROM OPERATING ACTIVITIES				
Receipts from customers	\$2,257,436	(\$433,176)	\$176,667	\$2,000,927
Payments to vendors	(12,672,852)	(1,348,223)	(130,579)	(14,151,654)
Payments to and on behalf of employees	(1,681,631)	(291,251)	(159,746)	(2,132,628)
Net cash provided (used) by operating activities	(12,097,047)	(2,072,650)	(113,658)	(14,283,355)
CASH FLOWS FROM INVESTING ACTIVITIES				
Contributions to Section 115 Trust	(88,326)			(88,326)
Interest on investments	31,171			31,171
Net cash provided by investing activities	(57,155)			(57,155)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Local Transportation Funds 4.0	398,708	4,758	278,536	682,002
Local Transportation Funds 4.5		160,244		160,244
State Transit Assistance	2,951,105	82,880		3,033,985
Local Operating Assistance	129,500			129,500
FTA operating assistance	1,851,067	422,316		2,273,383
Local sales tax/Measure B and BB funds	2,087,031	748,411		2,835,442
RM2 Viewpoint				20,505
Proposition 1B				112,515
Bridge tolls	409,489			409,489
Transit and Intercity Rail Capital Program	6,894			6,894
LCTOP	206,113			206,113
Transfers received from other funds				10,108
Transfers paid to other funds				(10,108)
Interfund payments	(284,653)			(284,653)
Intergovernmental receipts	1,862,549	284,653		2,147,202
Net cash provided by noncapital and financing activities	9,617,803	1,703,262	278,536	11,599,601
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Purchase of capital assets	(2,214,221)			(2,214,221)
Capital grants received:				
FTA capital assistance	981,870			981,870
Local Transportation Funds 4.0	753,814			753,814
State Bond Fund - State of Good Repair	14,226			14,226
Vehicle Registration Funds	410,657			410,657
Tri-Valley Transportation Council				146,334
City of Livermore				33,308
Bay Area Air Quality Management District	925,026			925,026
State Bond Fund - Prop 1B	110,499			110,499
Net cash provided (used) by capital and related financing activities	981,871			981,871
NET CASH FLOWS	(1,554,528)	(369,388)	164,878	(1,759,038)
CASH AND INVESTMENTS AT BEGINNING OF YEAR (as restated, see Note 1)	20,945,494	369,388	100,532	21,415,414
CASH AND INVESTMENTS AT END OF YEAR	\$19,390,966		\$265,410	\$19,656,376
Reconciliation of operating loss to net cash provided (used) by operating activities:				
Operating losses	(\$16,610,444)	(\$1,435,184)	(\$278,537)	(\$18,324,165)
Adjustments to reconcile operating loss to net cash provided by operating activities:				
Depreciation	3,939,275	16,575		3,955,850
Increase (decrease) in:				
Accounts receivable	524,501	(534,173)	176,667	166,995
Prepaid expenses	(295,035)	(1,677)		(296,712)
Net OPEB liability, related deferred inflows, net of deferred outflows	(231,005)			(231,005)
Accounts payable	775,913	(118,191)	(11,788)	645,934
Claims payable	7,067			7,067
Net pension liability, related deferred inflows, net of deferred outflows	(207,319)			(207,319)
Net cash provided (used) by operating activities	(\$12,097,047)	(\$2,072,650)	(\$113,658)	(\$14,283,355)

See accompanying notes to basic financial statements

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
--

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. This fund also includes the Shared Autonomous Vehicle (SAV) Project which is currently in the planning and testing phase.

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, 2022

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

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. Also, includes the Shared Autonomous Vehicle (SAV) Project which has a primary goal of providing "last mile" service options.

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, 2022

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. Through the current Fixed Route Operations contract with MV Transportation the contractor reimburses LAVTA for these expenses.

	<u>2021-2022</u>	<u>2020-2021</u>
Balance, July 1	\$41,169	\$99,169
Net change in liability for claims and claims paid but not reported	526,293	509,337
Claims paid	<u>(519,226)</u>	<u>(567,337)</u>
Balance, June 30	<u><u>\$48,236</u></u>	<u><u>\$41,169</u></u>

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

F. Use of Estimates

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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

G. *Deferred Inflow/Outflow of Resources*

In additional 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 assets that applies to future period 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 assets that applies to future period 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. *Due From Other Government Transactions*

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

J. *Summarized Prior Period Information and Restatement of Statement of Cash Flows*

The basic financial statements include certain prior-year summarized comparative information in total but not at the level of detail required for a presentation in accordance with generally accepted accounting principles. Accordingly, such information should be read in conjunction with the Authority's financial statements for the year ended June 30, 2021, from which the summarized information was derived.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

During fiscal year ended June 30, 2022, management determined there was an error in the Statement of Cash Flows for fiscal year ended June 30, 2021. The 2021 column on the Statement of Cash Flows has been restated, and the beginning Cash and Investments balances have been corrected for fiscal year ended June 30, 2022.

NOTE 2 – CASH AND INVESTMENTS

Cash and investments as of June 30, 2022 consist of the following:

Unrestricted Cash and Investments:	
Local Agency Investment Fund	\$10,873,625
Cash in bank	8,782,311
Cash on hand	<u>440</u>
Total Unrestricted Cash and Investments	<u>19,656,376</u>
Restricted Cash and Investments:	
Cash	<u>88,326</u>
Total Restricted Cash and Investments	<u>88,326</u>
Total Cash and Investments	<u><u>19,744,702</u></u>

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

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

B. *Interest Rate Risk*

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

The Authority is a participant in the Local Agency Investment Fund (LAIF) that is regulated by California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The Authority reports its investment in LAIF at the fair value amount provided by LAIF, which is the same as the value of the pool share. The balance available for withdrawal on demand is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF's investment portfolio are collateralized mortgage obligation, mortgage-backed securities, other asset-backed securities, loans to certain state funds, and floating rate securities issued by federal agencies, government-sponsored enterprises, United States Treasury Notes and Bills, and corporations. At June 30, 2022, these investments matured in an average of 311 days.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 2 – CASH AND INVESTMENTS (Continued)
--

The Authority adjusts the carrying value of its investments to reflect their fair 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. *Cash Deposits with Financial Institutions*

Custodial credit risk-deposits. In the case of deposits, this is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority does not have a deposit policy for custodial credit risk. As of June 30, 2022, the Authority's bank balance was \$5,840,175 and \$5,090,175 of that amount was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging or financial institution's trust department or agent, but not in the Authority's name.

F. *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.

G. *115 Trust*

On October 2021, the Authority Board adopted a resolution approving the adoption of the California Employers' Pension Prefunding Trust (CEPPT) Fund administered by CalPERS. The Trust is an irrevocable trust and qualifies as an Internal Revenue Section 115 trust. This trust will assist the Authority in mitigating the CalPERS contribution rate volatility. Investments of funds held in Trust are governed by the Investment Guideline Document for the investment account and by the agreement for administrative services with CalPERS, rather than the general provisions of the California Government Code or the Authority's investment policy. The Authority elected the CEPPT Strategy 2 option. The assets in the Trust will eventually be used to fund pension plan obligations. As of June 30, 2022, the balance held in the Section 115 trust was \$88,326.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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, 2022

NOTE 3 – CAPITAL ASSETS (Continued)

Capital assets comprised the following at June 30, 2022:

	Balance June 30, 2021	Additions / Adjustments	Retirements	Transfers	Balance June 30, 2022
Fixed Route:					
Capital assets not being depreciated:					
Land	\$3,973,472				\$3,973,472
Construction in Progress	25,960,901	\$1,703,507		(\$164,415)	27,499,993
Total capital assets not being depreciated	29,934,373	1,703,507		(164,415)	31,473,465
Capital assets being depreciated:					
Vehicles	50,597,746	84,707	(\$620,768)		50,061,685
Facilities	8,955,675	371,259	(45,129)	114,081	9,395,886
Equipment	8,094,730	54,748	(30,225)	50,334	8,169,587
Total capital assets being depreciated	67,648,151	510,714	(696,122)	164,415	67,627,158
Less accumulated depreciation for:					
Vehicles	(28,484,426)	(3,162,868)	591,041		(31,056,253)
Facilities	(7,352,377)	(172,987)	45,130		(7,480,234)
Equipment	(5,835,188)	(603,420)	28,370		(6,410,238)
Total accumulated depreciation	(41,671,991)	(3,939,275)	664,541		(44,946,725)
Total depreciable assets	25,976,160	(3,428,561)	(31,581)		22,680,433
Capital assets, net	\$55,910,533	(\$1,725,054)	(\$31,581)		\$54,153,898
Paratransit					
Capital assets being depreciated:					
Facilities	\$40,452				\$40,452
Vehicles	82,872				82,872
Total capital assets being depreciated	123,324				123,324
Less accumulated depreciation for:					
Facilities	(40,452)				(40,452)
Vehicles	(36,263)	(\$16,575)			(52,838)
Total accumulated depreciation	(76,715)	(16,575)			(93,290)
Total depreciable assets	46,609	(16,575)			30,034
Capital assets, net	\$46,609	(\$16,575)			\$30,034
Total					
Land and Construction in Progress	\$29,934,373	\$1,703,507		(\$164,415)	\$31,473,465
Depreciable Assets:					
Cost	67,771,475	510,714	(\$696,122)	164,415	67,750,482
Less accumulated depreciation for:	(41,748,706)	(3,955,850)	664,541		(45,040,015)
Net	26,022,769	(\$3,445,136)	(\$31,581)		22,710,467
All Capital Assets, net	\$55,957,142				\$54,183,932

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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, 2022, 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, 2022 follows:

Source	Unallocated Balances
Transportation Development Act Funds	\$13,090,611
State Transit Assistance Funds:	
Revenue Based Funds	<u>357,375</u>
Total Unallocated Local Transportation Funds	<u><u>\$13,447,986</u></u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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, 2022 are calculated as follows:

Fiscal 2022 unexpended funds:	Fixed Route Program	Paratransit Program	Total
Operating loss	(\$16,610,444)	(\$1,435,184)	(\$18,045,628)
Add back:			
Depreciation	3,939,275	16,575	3,955,850
Interest and miscellaneous	31,171		31,171
Net operating expenses reimbursable by grants	(12,639,998)	(1,418,609)	(14,058,607)
Grants:			
Local Operating Assistance	122,606		122,606
County Measure B Grants	925,844	169,176	1,095,020
County Measure BB Grants	1,148,884	570,719	1,719,603
Bridge Tolls	409,489		409,489
Transit and Intercity Rail Capital Program	13,788		13,788
Measure BB - GAP Grants	12,303	8,516	20,819
Federal Transportation Administration: Operating Assistance	1,851,067	422,316	2,273,383
Net Operating Expenses reimbursable by LTF and STA funds	(8,156,017)	(247,882)	(8,403,899)
State Transit Assistance Receipts	2,951,105	82,880	3,033,985
LTF Receipts:			
Article 4.0	404,818	4,758	409,576
Article 4.5		160,244	160,244
Due to LTF - fiscal year 2021/2022	(4,800,094)		(4,800,094)
Due to LTF - beginning of year	26,989,566		26,989,566
Due to LTF - end of year	\$22,189,472		\$22,189,472

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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:

	2022	2021
Operating expenses excluding depreciation	\$1,519,606	\$1,125,031
Less:		
Actual passenger fare revenues	(71,931)	(37,855)
Special contract revenue	(29,066)	(19,255)
Article 4.0 LTF revenues	(4,758)	(346,874)
Maximum eligibility	<u>\$1,413,851</u>	<u>\$721,047</u>

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

Maximum eligibility	\$1,413,851	\$721,047
Less:		
Article 4.5 LTF revenues	(160,244)	(111,719)
State Transit Assistance	(82,880)	
FTA operating assistance	(422,316)	
Local sales tax/Measure B funds	(169,176)	(201,950)
Local sales tax/Measure BB funds	(570,719)	(397,087)
GAP Grants	(8,516)	(10,291)
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, 2022

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.

	2022	2021
Maximum eligibility computed above	\$1,413,851	\$721,047
Total TDA Article 4.5 revenues	\$160,244	\$111,719
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 \$3,033,984 during fiscal year 2021-2022, 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, 2022 are calculated as follows:

	Fixed Route Program	Paratransit Program	Total
Capital costs:			
Capital asset additions	(\$2,214,221)		(\$2,214,221)
Funding sources:			
FTA Capital Assistance			
Local Transportation Fund 4.0	\$765,756		\$765,756
State Bond Fund - State of Good Repair			
Vehicle Registration Funds	410,657		410,657
RM2 Viewpoint			
Proposition 1B	112,782		112,782
Tri-Valley Transportation Council	925,026		925,026
City of Livermore			
Total Funding Sources	\$2,214,221		\$2,214,221

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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, 2022 are as follows:

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2021-22	Prior Years	2021-22	
PTMISEA PROGRAMS:						
FY 15 Upgrades and Improvements	\$361,514	\$16,361	\$230	\$283,824	\$94,281	
OTHER PROGRAMS:						
FY 17 California Transit Security Grant Program (CTSGP)	29,357	1,245	29	14,414	16,217	
Total Prop 1B	<u>\$390,871</u>	<u>\$17,606</u>	<u>\$259</u>	<u>\$298,238</u>	<u>\$110,498</u>	
Other Unearned Revenues						<u>\$1,030,484</u>
Total Unearned Revenues						<u>\$1,030,484</u>

C. State of Good Repair (SGR)

As part of the Road Repair and Accountability Act of 2017 established by the California Legislature by Senate Bill (SB) 1, signed by the Governor on April 28, 2018 included a program that provides additional revenue for transit infrastructure repair and service improvements. The Authority was awarded funding from the State of Good Repair (SGR) Program for years ended June 30, 2018 through June 30, 2022 for bus shelter and stop maintenance within the Authority's service area.

A summary of the Authority's outstanding State of Good Repair revenues, including interest earned on unspent funds and expenditures for the year ended June 30, 2022 are as follows and included in the Other Unearned Revenues as noted above:

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2021-22	Prior Years	2021-22	
SGR Programs						
FY 19 Bus Stop and Shelter Improvements	\$51,209	\$732	\$12	\$40,788	\$11,165	
FY 20 Bus Stop and Shelter Improvements	54,945	400	173	4,313	3,061	\$48,144
FY 21 Battery Pack Replacements	60,996	40	215			61,251
FY 22 Transit Center Local Match	62,405		67			62,472
Total State of Good Repair	<u>\$229,555</u>	<u>\$1,172</u>	<u>\$467</u>	<u>\$45,101</u>	<u>\$14,226</u>	<u>\$171,867</u>
Total Unearned Revenues						<u>\$171,867</u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 7 – NET POSITION

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

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

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

NOTE 8 – PENSION PLANS

A. General Information about the Pension Plans

Plan Descriptions – All qualified regular 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, 2022, are summarized as follows:

	Miscellaneous Tier I	Miscellaneous PEPR
	Prior to	On or after
	January 1, 2013	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%	6.75%
Required employer contribution rates	10.88%	7.59%

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 8 – PENSION PLANS (Continued)

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, 2022, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$248,864

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

As of June 30, 2022, the Authority reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$605,181

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, 2021, 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, 2020 rolled forward to June 30, 2021 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, 2020 and 2021 was as follows:

Proportion - June 30, 2020	0.03160%
Proportion - June 30, 2021	<u>0.03187%</u>
Change - Increase (Decrease)	0.00027%

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 8 – PENSION PLANS (Continued)

For the year ended June 30, 2022, the Authority recognized pension expense of \$207,319. At June 30, 2022, 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	\$248,864	
Differences between actual and expected experience	67,865	
Changes in assumptions		
Net differences between projected and actual earnings on plan investments		(\$560,993)
Change in proportion and differences between actual contributions and proportionate share of contributions	96,549	
Total	<u>\$413,278</u>	<u>(\$560,993)</u>

\$248,864 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, 2023. 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
2023	(\$67,325)
2024	(78,788)
2025	(104,474)
2026	(145,992)
Total	<u>(\$396,579)</u>

Actuarial Assumptions – The total pension liabilities in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
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	The lesser of Contract Cola or 2.50% until Purchasing Power Protection Allowance floor on purchase 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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 8 – PENSION PLANS (Continued)

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2020 valuation were based on the results of a December 2017 actuarial experience study for the period 1997 to 2015. Further details of the Experience Study can be found on the CalPERS website.

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, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. 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.

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 and forecasted information for all the funds' asset classes, expected compound (geometric) 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 rounded 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 equal to the single equivalent rate calculated above and adjusted to account for the assumed administrative expenses.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 8 – PENSION PLANS (Continued)

The table below reflects the long-term expected real rates of return by asset class.

Asset Class (1)	Assumed Asset Allocation	Real Return Years 1 - 10(2)	Real Return 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 Annual Comprehensive Financial Report, 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	Current	1% Increase
	6.15%	7.15%	8.15%
Miscellaneous	\$1,502,983	\$605,181	(\$137,020)

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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 10 – POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

Spousal Coverage: Active employees: 85% of future retirees are assumed to be married and 75% 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.

Years of Qualifying Service	Vested Percent	Years of Qualifying Service	Vested Percent
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, 2022, the Authority's contributions to the Plan were \$234,077.

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2022:

Active employees	16
Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefit payments	-
Total	<u><u>28</u></u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 10 – POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

C. Net OPEB Asset

Actuarial Methods and Assumptions – The Authority’s net OPEB asset was measured as of June 30, 2021 and the total OPEB liability used to calculate the net OPEB asset was determined by an actuarial valuation dated June 30, 2021 that was rolled forward using standard update procedures to determine the net OPEB liability as of June 30, 2021, based on the following actuarial methods and assumptions:

	Actuarial Assumptions
Valuation Date	June 30, 2021
Measurement Date	June 30, 2021
Actuarial Cost Method	Entry Age Normal Cost, level percent of pay
Actuarial Assumptions:	
Discount Rate	6.65%
Inflation	2.50%
Payroll Growth	3.00%
Investment Rate of Return	6.65%
Mortality Rate	MacLeod Watts Scale 2020 applied generationally from 2015
Asset Valuation Method	Fair Value of Assets
Healthcare Trend Rate	5.7 decreasing to 4% by 2076

The underlying mortality assumptions were based on the Macleod Watts Scale 2020, which is a two-dimensional mortality improvement scale reflecting both age and year of mortality improvement. The underlying base scale is Scale MP-2019 which has two segments - (1) historical improvement rates for the period 1951-2015 and (2) an estimate of future mortality improvement for years 2016-2018 using the Scale MP-2019 methodology but utilizing the assumptions obtained from Scale MP-2015. The Macleod Watts scale then transitions from the 2018 improvement rate to the Social Security Administration (SSA) Intermediate Scale linearly over the 10-year period 2019-2028. After this transition period, the Macleod Watts Scale uses the constant mortality improvement rate from the SSA Intermediate Scale from 2028-2042. The SSA's Intermediate Scale has a final step down in 2043 which is reflected in the Macleod Watts scale for years 2043 and thereafter. Over the ages 95 to 115, the SSA improvement rate is graded to zero.

Scale MP-2019 can be found at the SOA website and the projection scales used in the 2019 Social Security Administrations Trustees Report at the Social Security Administration website.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

NOTE 10 – POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

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 Securities	5%	0.25%
Commodities	3%	1.50%
Total	100%	

Discount Rate – The discount rate used to measure the total OPEB liability was 6.65%. 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, 2022

NOTE 10 – POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

D. Changes in Net OPEB Liability (Asset)

The changes in the net OPEB liability (asset) follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 6/30/2020 (Measurement Date)	\$2,503,486	\$2,161,984	\$341,502
Changes Recognized for the Measurement Period:			
Service Cost	100,004		100,004
Interest on the total OPEB liability	169,056		169,056
Changes in benefit terms			
Differences between expected and actual experience	(73,214)		(73,214)
Changes of assumptions	(36,962)		(36,962)
Contributions from the employer		244,247	(244,247)
Net investment income		604,163	(604,163)
Administrative expenses		(836)	836
Benefit payments	(122,581)	(122,581)	
Other Expenses			
Net changes	36,303	724,993	(688,690)
Balance at 6/30/2021 (Measurement Date)	\$2,539,789	\$2,886,977	(\$347,188)

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 \$9,191.

E. 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%
(5.65%)	(6.65%)	(7.65%)
(\$29,067)	(\$347,188)	(\$655,670)

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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.

- 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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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
(\$696,002)	(\$347,188)	(\$89,878)

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

For the year ended June 30, 2022, the Authority recognized OPEB expense of \$257,349. At June 30, 2022, 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 date	\$234,077	
Differences between actual and expected experience		(\$217,152)
Changes of assumptions	85,980	(31,899)
Net differences between projected and actual earnings on plan investments		(328,581)
Deferred Contributions		
Total	<u>\$320,057</u>	<u>(\$577,632)</u>

\$234,077 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, 2023. 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
2023	(\$110,316)
2024	(108,447)
2025	(111,473)
2026	(122,249)
2027	(19,543)
Thereafter	<u>(19,624)</u>
Total	<u>(\$491,652)</u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2022

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, LAVTA exercised the first year option for FY22. MV Transportation Inc. is paid monthly based on a fixed fee plus a fee calculated per service hour. In April 2022 this contract was amended to reflect the need to increase wages for the contractor's personnel in order to provide a competitive wage. Expenses incurred under this contract amounted to \$9,233,947 for the fiscal year ended June 30, 2022.

In April 2021 the Board of Directors entered into a contract with Contra Costa County Transportation Authority for share Paratransit services. This contract involves a sub-contractor, Transdev. The contract is paid on a fixed monthly fee plus service hour basis. In fiscal year 2022 the expenses under this contract amounted to \$1,168,097.

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REQUIRED SUPPLEMENTARY INFORMATION

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Agent Multiple-Employer Defined Pension Plan
As of fiscal year ending June 30, 2022
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%	0.0278994%
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%

Measurement Date	6/30/2019	6/30/2020	6/30/2021
Plan's proportion of the Net Pension Liability (Asset)	0.0296746%	0.0316032%	0.0318717%
Plan's proportion share of the Net Pension Liability (Asset)	\$1,188,321	\$1,333,048	\$605,181
Plan's Covered Payroll	\$1,318,697	\$1,430,831	\$1,580,036
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	90.11%	93.17%	38.30%
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	73.37%	73.12%	90.49%

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Agent Multiple-Employer Defined Pension Plan
As of fiscal year ending June 30, 2022
Last 10 Years*

SCHEDULE OF CONTRIBUTIONS

Fiscal Year ended June 30:	2015	2016	2017	2018	2019	2020	2021	2022
Actuarially determined contribution	\$107,649	\$82,453	\$125,806	\$128,881	\$152,147	\$183,665	\$239,002	\$248,864
Contributions in relation to the actuarially determined contributions	(107,649)	(82,453)	(125,806)	(128,881)	(152,147)	(183,665)	(239,002)	(248,864)
Contribution deficiency (excess)	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Covered payroll	\$1,055,059	\$1,182,687	\$1,280,580	\$1,318,639	\$1,318,697	\$1,430,831	\$1,585,156	\$1,580,036
Contributions as a percentage of covered payroll	10.20%	6.97%	9.82%	9.77%	11.54%	12.84%	15.08%	15.75%

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

Notes to Schedule:

	Miscellaneous Plan
Valuation Date	June 30, 2020
Measurement Date	June 30, 2021
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	The lesser of Contract Cola or 2.50% until Purchasing Power Protection Allowance floor on purchase 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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Other Post-Employment Benefit Plan
As of fiscal year ended June 30, 2022

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

CALPERS
Last 10 fiscal years*

Measure Date	6/30/17	6/30/18	6/30/19	6/30/20	6/30/21
Total OPEB Liability					
Service Cost	\$94,769	\$97,849	\$101,028	\$97,091	\$100,004
Interest	151,446	159,290	167,222	159,915	169,056
Changes in benefit terms					
Differences between expected and actual experience			(261,886)		(73,214)
Changes of assumptions			146,247		(36,962)
Benefit payments	(123,756)	(150,720)	(143,286)	(122,344)	(122,581)
Net change in total OPEB liability	122,459	106,419	9,325	134,662	36,303
Total OPEB liability - beginning	2,130,621	2,253,080	2,359,499	2,368,824	2,503,486
Total OPEB liability - ending (a)	<u>\$2,253,080</u>	<u>\$2,359,499</u>	<u>\$2,368,824</u>	<u>\$2,503,486</u>	<u>\$2,539,789</u>
Plan fiduciary net position					
Contributions - employer	\$244,507	\$280,660	\$310,474	\$248,726	\$244,247
Contributions - employee					
Net investment income	130,957	114,555	108,365	80,375	604,163
Administrative expense	(656)	(767)	(369)	(967)	(836)
Benefit payments	(123,756)	(150,720)	(143,286)	(122,344)	(122,581)
Other Expenses		(1,904)			
Net change in plan fiduciary net position	251,052	241,824	275,184	205,790	724,993
Plan fiduciary net position - beginning	1,188,134	1,439,186	1,681,010	1,956,194	2,161,984
Plan fiduciary net position - ending (b)	<u>\$1,439,186</u>	<u>\$1,681,010</u>	<u>\$1,956,194</u>	<u>\$2,161,984</u>	<u>\$2,886,977</u>
Net OPEB liability - ending (a)-(b)	<u>\$813,894</u>	<u>\$678,489</u>	<u>\$412,630</u>	<u>\$341,502</u>	<u>(\$347,188)</u>
Plan fiduciary net position as a percentage of the total OPEB liability	63.88%	71.24%	82.58%	86.36%	113.67%
Covered- employee payroll	<u>\$1,320,431</u>	<u>\$1,299,760</u>	<u>\$1,265,362</u>	<u>\$1,406,535</u>	<u>\$1,510,348</u>
Net OPEB liability as a percentage of covered-employee payroll	<u>62.62%</u>	<u>52.20%</u>	<u>32.61%</u>	<u>24.28%</u>	<u>-22.99%</u>

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, 2022

SCHEDULE OF CONTRIBUTIONS

CALPERS
Last 10 fiscal years*

Fiscal Year Ended June 30,	2018	2019	2020	2021	2022
Actuarially determined contribution	\$162,064	\$167,188	\$172,474	\$150,331	\$91,171
Contributions in relation to the actuarially determined contribution	280,660	310,474	248,726	244,247	100,241
Contribution deficiency (excess)	(\$118,596)	(\$143,286)	(\$76,252)	(\$93,916)	(\$9,070)
Covered employee payroll	\$1,299,760	\$1,265,362	\$1,406,535	\$1,510,348	\$1,555,658
Contributions as a percentage of covered employee payroll	21.59%	24.54%	17.68%	16.17%	6.44%
Notes to Schedule					
Valuation date:	6/30/2018	6/30/2017	6/30/2019	6/30/2019	6/30/2021
<u>Methods and assumptions used to determine contribution rates:</u>					
Valuation Date	6/30/2017	6/30/2017	6/30/2017	6/30/2019	6/30/2021
Actuarial Assumptions:					
Actuarial Cost Method	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal	Entry Age Normal
Amortization Method	Level % 30 yr closed	Level % 30 yr closed	Level % 30 yr closed	Level % 30 yr closed	Level % 30 yr closed
Inflation	2.75%	2.75%	2.75%	2.50%	2.50%
Payroll Growth	3.25%	3.25%	3.25%	3.00%	3.00%
Investment Rate of Return	7%	7%	7%	6.65%	6.65%
	MacLeod Watts Scale 2017	MacLeod Watts Scale 2017	MacLeod Watts Scale 2017	MacLeod Watts Scale 2018	MacLeod Watts Scale 2020
Mortality Rate	applied generationally	applied generationally	applied generationally	applied generationally	applied generationally
Healthcare Trend Rate	7.5% decreasing to 5%	7.5% decreasing to 5%	7.5% decreasing to 5%	6.5% decreasing to 4%	5.7% decreasing to 4%

Notes to schedule:

* Fiscal year 2018 was the first year of implementation.

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SUPPLEMENTARY INFORMATION

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
SCHEDULE OF OPERATING REVENUES AND EXPENSES BY FUNCTION
FOR THE YEAR ENDED JUNE 30, 2022
WITH SUMMARIZED TOTALS FOR THE YEAR OF JUNE 30, 2021

	Fixed Route	Paratransit	WHEELS on Demand	Totals	
				2022	2021
REVENUES					
Fares	\$929,065	\$71,931		\$1,000,996	\$374,527
Special contract revenue	596,897	29,066		625,963	514,792
Advertising and concessions	206,973			206,973	88,984
Interest and miscellaneous	31,171			31,171	161,891
Local Transportation Funds 4.0	5,198,802	4,758	\$271,902	5,475,462	482,791
Local Transportation Funds 4.5		160,244		160,244	111,719
State Transit Assistance	2,951,105	82,880		3,033,985	2,328,173
Local operating assistance	129,500		6,634	136,134	409,794
FTA operating assistance	1,851,067	422,316		2,273,383	6,819,121
Local sales tax/Measure B funds - allocations	925,844	169,176		1,095,020	1,297,519
Local sales tax/Measure BB funds	1,148,884	570,719		1,719,603	1,208,297
Measure BB - GAP Grants	12,303	8,516		20,819	18,749
Bridge tolls and concessions	409,489			409,489	409,489
Transit and Intercity Rail Capital Program	6,894			6,894	154,303
LCTOP	206,113			206,113	
Total Revenues	<u>\$14,604,107</u>	<u>\$1,519,606</u>	<u>\$278,536</u>	<u>\$16,402,249</u>	<u>\$14,380,149</u>
EXPENSES					
Labor	\$1,346,656	\$212,251	\$115,353	\$1,674,260	\$1,579,011
Fringe benefits	334,975	79,000	44,393	458,368	810,821
Services	1,492,646	32,144	29,555	1,554,345	1,326,841
Purchased transportation	9,233,947	1,184,743	89,236	10,507,926	9,079,719
Fuel, parts, supplies and other operation costs	1,154,007	7,997		1,162,004	862,177
Insurance	520,026			520,026	568,157
Administration and legal	321,847	3,471		325,318	153,423
Depreciation	3,939,275	16,575		3,955,850	4,430,184
Gain (Loss) on disposal of equipment	31,581			31,581	
Total Expenses	<u>\$18,374,960</u>	<u>\$1,536,181</u>	<u>\$278,537</u>	<u>\$20,189,678</u>	<u>\$18,810,333</u>

Statistical Section

STATISTICAL SECTION

This part of the Authority's Annual Comprehensive 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 Annual Comprehensive Financial Reports for the relevant year.

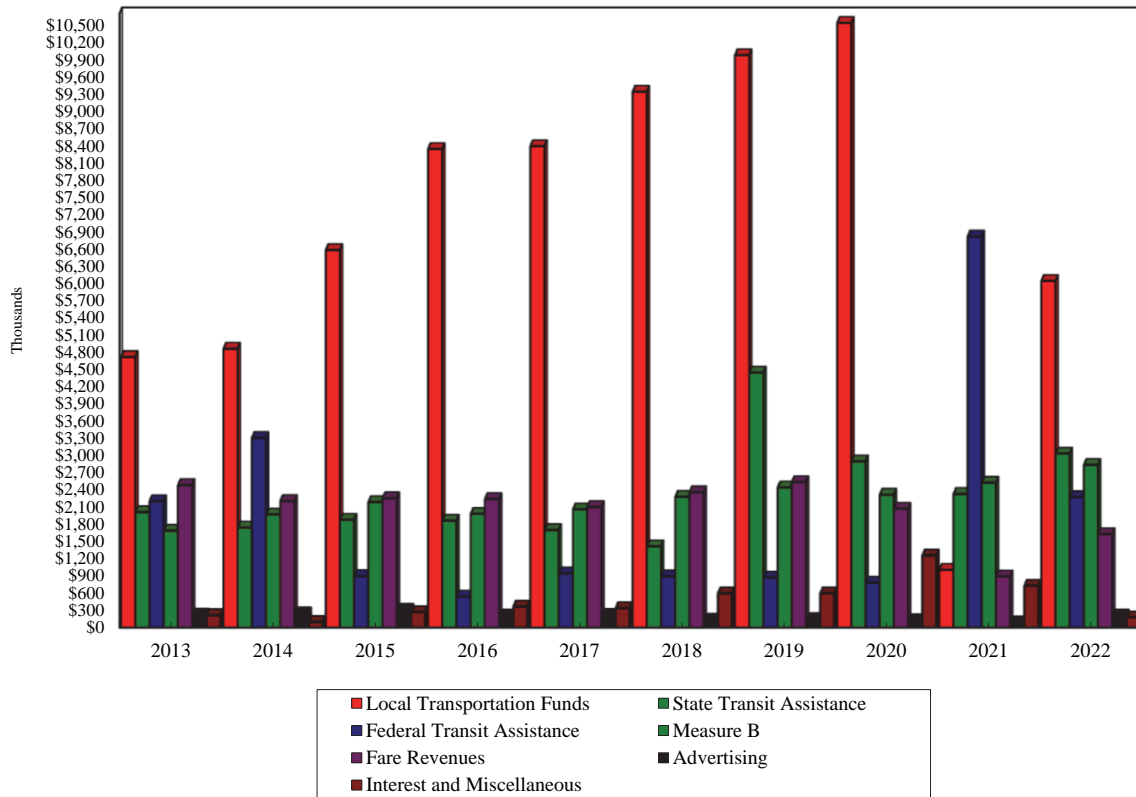
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Financial Trends
Changes in Net Position and Statement of Net Position
Last Ten Fiscal Years

	<u>2013</u>	<u>2014</u>	<u>2015</u>	<u>2016</u>
Operating Revenues:				
Fare Revenue & Special Contract Revenue	\$2,482,825	\$2,206,694	\$2,253,853	\$2,239,549
Advertising & Ticket Concessions	<u>222,653</u>	<u>245,295</u>	<u>307,378</u>	<u>207,674</u>
Total Operating Revenues	<u>2,705,478</u>	<u>2,451,989</u>	<u>2,561,231</u>	<u>2,447,223</u>
Operating Expenses:				
Board of Directors	11,900	15,000	13,900	12,400
Executive Director	256,794	301,175	267,874	286,187
Finance	1,451,961	1,487,766	1,463,419	1,626,818
Planning	467,394	484,615	549,575	872,266
Marketing	297,587	320,775	308,716	380,240
Operations	11,052,981	11,818,800	11,764,743	12,354,542
Depreciation	<u>3,749,118</u>	<u>3,554,273</u>	<u>3,593,338</u>	<u>2,851,726</u>
Total Operating Expenses	<u>17,287,735</u>	<u>17,982,404</u>	<u>17,961,565</u>	<u>18,384,179</u>
Operating loss	<u>(14,582,257)</u>	<u>(15,530,415)</u>	<u>(15,400,334)</u>	<u>(15,936,956)</u>
Nonoperating Revenues (Expenses):				
Local Transportation Funds	4,055,154	4,134,353	6,001,207	7,760,657
State Transit Assistance	2,011,249	1,742,123	1,876,877	1,862,911
Local Operating Assistance	208,538	36,347	176,611	263,750
Federal Transit Assistance	2,201,915	3,306,883	894,942	536,514
Measures B & BB	1,687,287	1,969,687	2,185,850	1,981,247
Bridge tolls	663,388	727,831	580,836	580,836
Interest and Miscellaneous	5,608	58,918	90,673	99,315
Transit and Intercity Rail				
LCTOP				
Gain (loss) on disposal of capital assets	<u>(474)</u>	<u>(14,718)</u>	<u>(153,065)</u>	
Total Nonoperating Revenues	<u>10,832,665</u>	<u>11,961,424</u>	<u>11,653,931</u>	<u>13,085,230</u>
Add Capital contributions (grants)				
STP/CMAQ Grant				
FTA Capital Assistance	3,991,864	403,473	86,710	62,522
Local Transportation Funds 4.0	313,069	731,653	213,514	82,892
Transit and Intercity Rail				
Bridge Tolls	70,195	773	37,851	15,020
Local Sales / Measure B				
State of Good Repair				
State Bond Fund - Prop 1B	1,242,373	537,063	111,868	111,765
RM2 Viewpoint				
Low Carbon Transit Operations Program				
Tri-Valley Transportation Council				
State Transit Assistance	9,125			
STIP	1,688,355			
Contractor Contribution				
Proceeds from Bus Sales				
Total Capital Contributions	<u>7,314,981</u>	<u>1,672,962</u>	<u>449,943</u>	<u>272,199</u>
Change in net position	<u>3,565,389</u>	<u>(1,896,029)</u>	<u>(3,296,460)</u>	<u>(2,579,527)</u>
Net position - beginning of period	<u>3,970,284</u>	<u>7,535,673</u>	<u>5,639,644</u>	<u>2,343,184</u>
Net position - end of period	<u><u>\$7,535,673</u></u>	<u><u>\$5,639,644</u></u>	<u><u>\$2,343,184</u></u>	<u><u>(\$236,343)</u></u>
Statement of Net Position				
Net investment in capital assets	\$7,535,673	\$5,639,644	\$2,343,184	(\$236,343)
Unrestricted				
Total net position	<u><u>\$7,535,673</u></u>	<u><u>\$5,639,644</u></u>	<u><u>\$2,343,184</u></u>	<u><u>(\$236,343)</u></u>

Source: LAVTA's basic financial statements.

2017	2018	2019	2020	2021	2022
\$2,100,641	\$2,358,653	\$2,535,311	\$2,070,034	\$889,319	\$1,626,959
220,205	134,585	146,290	126,872	\$88,984	206,973
2,320,846	2,493,238	2,681,601	2,196,906	978,303	1,833,932
14,000	12,600	17,190	13,398	12,650	17,400
389,213	1,595,315	3,848,996	2,643,685	342,877	506,257
1,774,636	1,435,628	2,046,045	1,941,196	1,745,186	1,344,662
635,082	813,384	573,804	724,499	543,962	428,231
749,882	581,771	777,227	681,431	178,649	428,934
12,150,840	12,582,572	13,745,979	13,978,804	11,556,825	13,476,763
2,899,301	4,381,174	4,354,157	4,502,614	4,430,184	3,955,850
18,612,954	21,402,444	25,363,398	24,485,627	18,810,333	20,158,097
(16,292,108)	(18,909,206)	(22,681,797)	(22,288,721)	(17,832,030)	(18,324,165)
7,719,945	8,250,669	6,455,113	7,622,740	594,510	5,635,706
1,697,975	1,414,435	4,446,481	2,898,635	2,328,173	3,033,985
137,500	514,070	162,999	884,121	409,794	136,134
941,565	890,169	870,129	779,525	6,819,121	2,273,383
2,058,647	2,278,736	2,549,883	2,388,665	2,524,565	2,835,442
671,636	1,089,005	3,519,961	2,915,325	409,489	409,489
198,014	79,987	431,776	212,809	161,891	31,171
				154,303	6,894
					206,113
54,800	(33,816)	(52,472)	(21,777)		(31,581)
13,480,082	14,483,255	18,383,870	17,680,043	13,401,846	14,536,736
14,004,539	11,728,464	407,821	330,540	110,022	
3,087,479	3,079,866	670,993	764,318	1,809,530	765,756
					925,026
519,943	535,578			755,939	
				12,124	
862,449	132,519	196,738	68,221	112,515	112,782
	256,773			20,505	
	92,399	37,537	863,729	146,334	410,657
				33,308	
13,312	10,960				
18,487,722	15,836,559	1,313,089	2,026,808	3,000,277	2,214,221
15,675,696	11,410,608	(2,984,838)	(2,581,870)	(1,429,907)	(1,573,208)
(236,343)	50,112,398	61,523,006	58,570,492	56,248,354	54,818,447
\$15,439,353	\$61,523,006	\$58,538,168	\$55,988,622	\$54,818,447	\$53,245,239
\$51,240,131	\$62,661,701	\$59,709,187	\$57,387,049	\$55,957,142	\$54,183,932
101,457	(1,138,695)	(1,138,695)	(1,138,695)	(\$1,138,695)	(938,693)
\$51,341,588	\$61,523,006	\$58,570,492	\$56,248,354	\$54,818,447	\$53,245,239

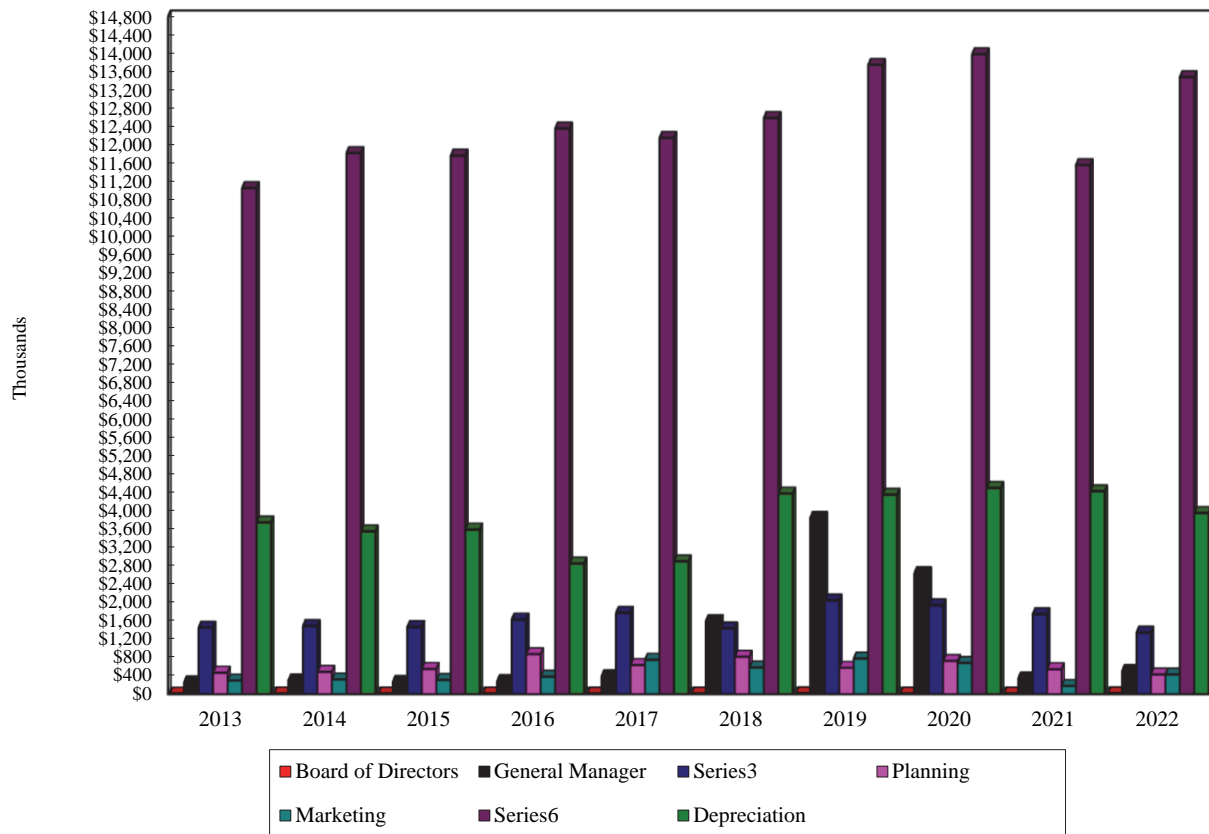
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING REVENUES BY SOURCE
LAST TEN FISCAL YEARS**



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
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	9,975,074	4,446,481	870,129	2,441,181	2,535,311	146,290	594,775	21,009,241
2020	10,538,065	2,898,635	779,525	2,315,860	2,070,034	126,872	1,254,022	19,983,013
2021	1,003,999	2,328,173	6,819,121	2,524,565	889,319	88,984	725,988	14,380,149
2022	6,045,195	3,033,985	2,273,383	2,835,442	1,626,959	206,973	174,199	16,196,136

Source: Livermore Amador Valley Transit Authority Audit Reports

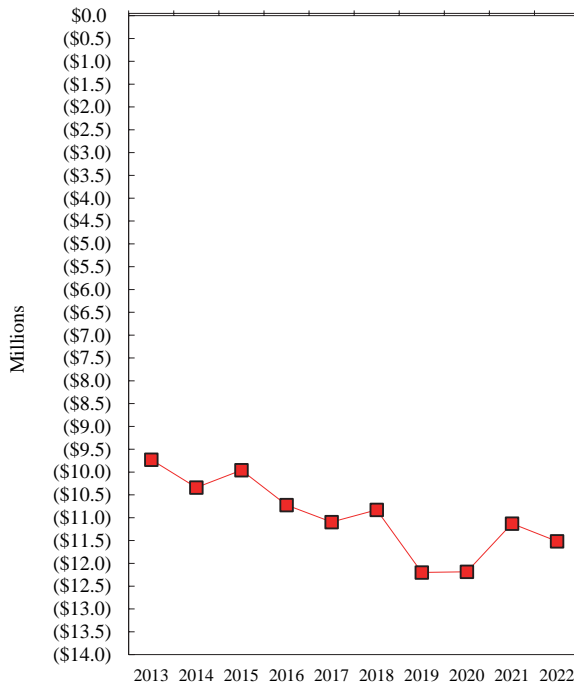
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING EXPENSES BY FUNCTION
LAST TEN FISCAL YEARS**



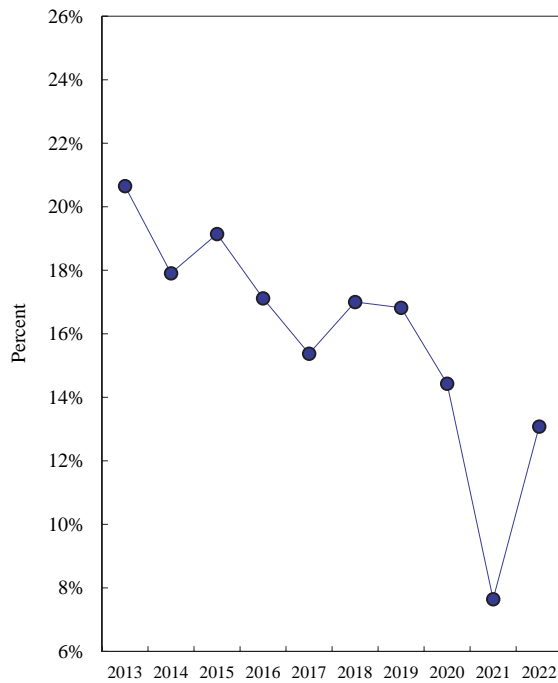
Fiscal Year	Board of Directors	Executive Director	Finance	Planning	Marketing	Operations	Depreciation	Total
2013	\$11,900	\$256,794	\$1,451,961	\$467,394	\$297,587	\$11,052,981	\$3,749,118	\$17,287,735
2014	15,000	301,175	1,487,766	484,615	320,775	11,818,800	3,554,273	17,982,404
2015	13,900	267,874	1,463,419	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
2020	13,398	2,643,685	1,941,196	724,499	681,431	13,978,804	4,502,614	24,485,627
2021	12,650	342,877	1,745,186	543,962	178,649	11,556,825	4,430,184	18,810,333
2022	17,400	506,257	1,344,662	428,231	428,934	13,476,763	3,955,850	20,158,097

Source: Livermore Amador Valley Transit Authority Audit Reports

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



—■— Operating Loss



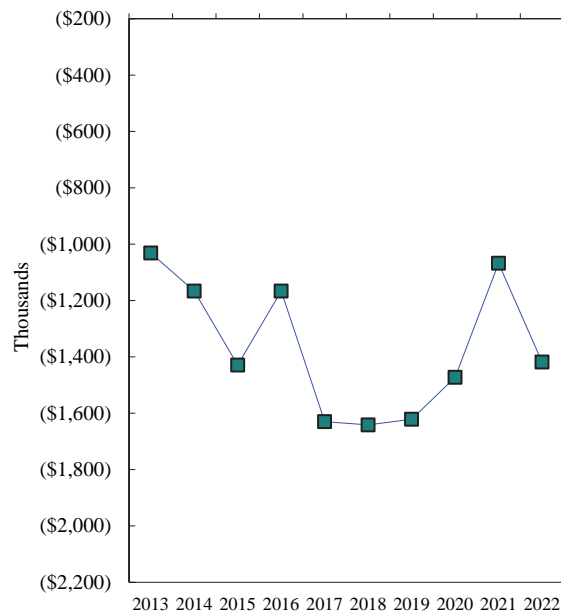
—●— Farebox Recovery Ratio

Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
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%
2020	14,239,620	2,054,794	(12,184,826)	14.4%
2021	12,050,002	921,193	(11,128,809)	7.6%
2022	13,250,097	1,732,935	(11,517,162)	13.1%

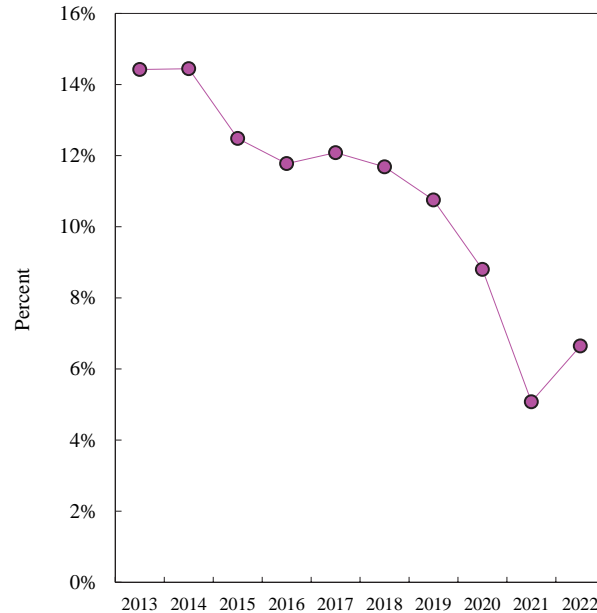
Source: Livermore Amador Valley Transit Authority Audit Reports

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

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



Operating Loss



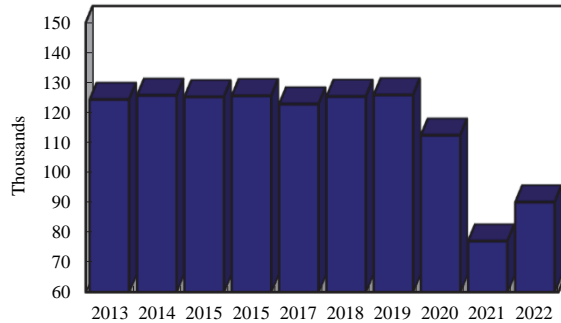
Farebox Recovery Ratio

Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
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%
2020	1,614,886	142,112	(1,472,774)	8.8%
2021	1,125,031	57,110	(1,067,921)	5.1%
2022	1,519,606	100,997	(1,418,609)	6.6%

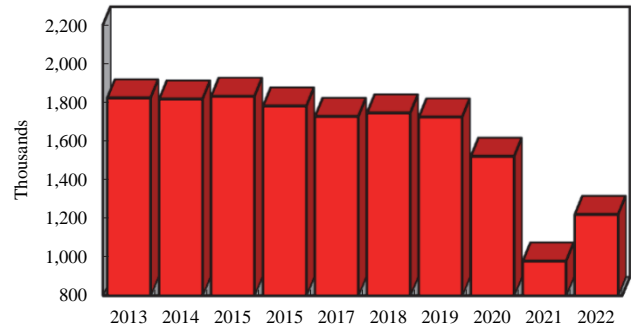
Source: Livermore Amador Valley Transit Authority

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

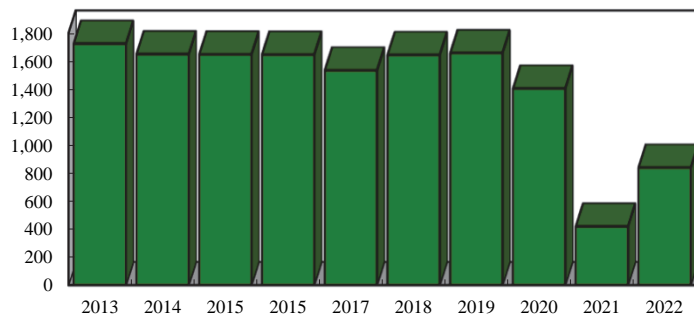
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
FIXED ROUTE OPERATING STATISTICS
LAST TEN FISCAL YEARS**



■ Revenue Hours



■ Revenue Miles

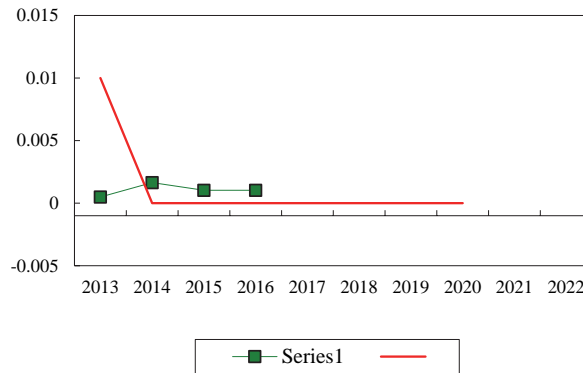
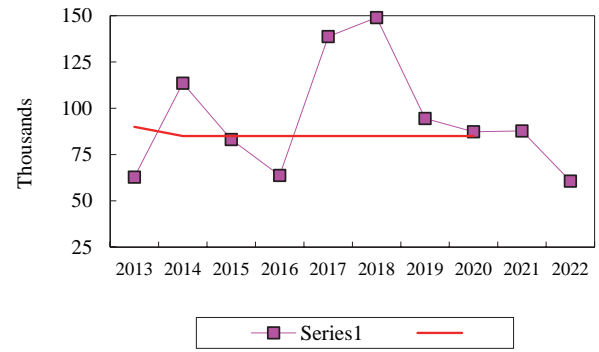
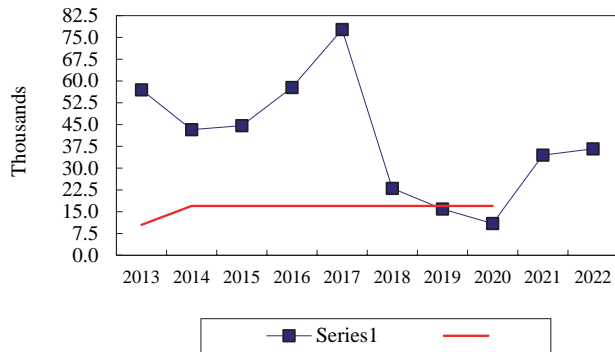


■ Passengers

Fiscal Year	Revenue Hours	Revenue Miles	Passengers
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
2020	112,412	1,520,641	1,406,245
2021	77,053	978,477	420,226
2022	90,069	1,219,740	841,343

Source: National Transit Database Report (Formerly Section 15)

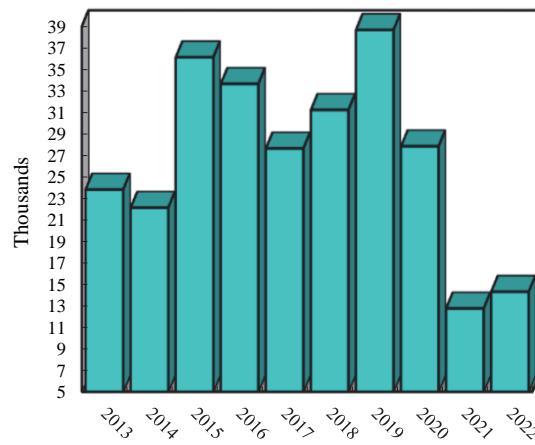
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
FIXED ROUTE SAFETY STATISTICS
LAST TEN FISCAL YEARS



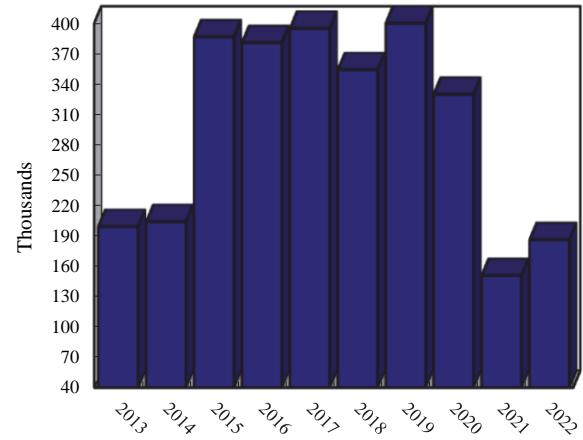
Fiscal Year	Miles Between Road Calls	Goal	Miles Between Accidents	Goal	Injuries/ Boardings	Goal
2013	56,965	17,000-20,000	62,857	85,000-100,000	5/1,727,085	N/A
2014	43,260	17,000-25,000	113,557	100,000	6/1,652,151	N/A
2015	44,620	17,000-25,000	83,156	100,000	7/1,650,388	N/A
2016	57,764	17,000-25,000	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
2020	10,939	17,000-25,000	87,322	100,000	2/1,406,245	N/A
2021	34,484	17,000-25,000	87,760	100,000	3/420,226	N/A
2022	36,636	17,000-25,000	60,679	100,000	8/841,343	N/A

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

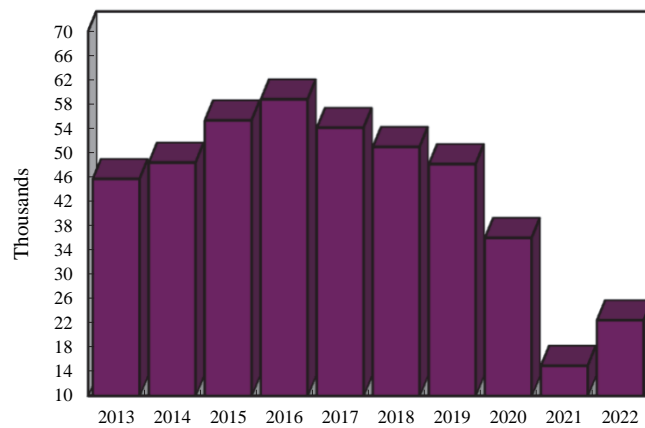
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
PARATRANSIT OPERATING STATISTICS
LAST TEN FISCAL YEARS



Revenue Hours



Revenue Miles

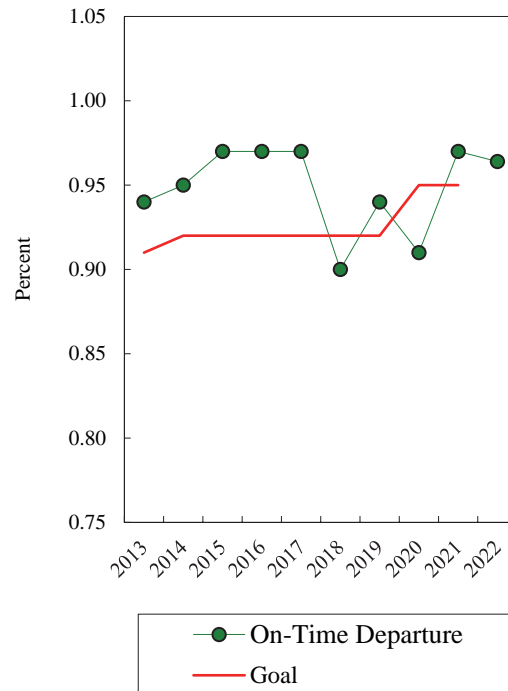
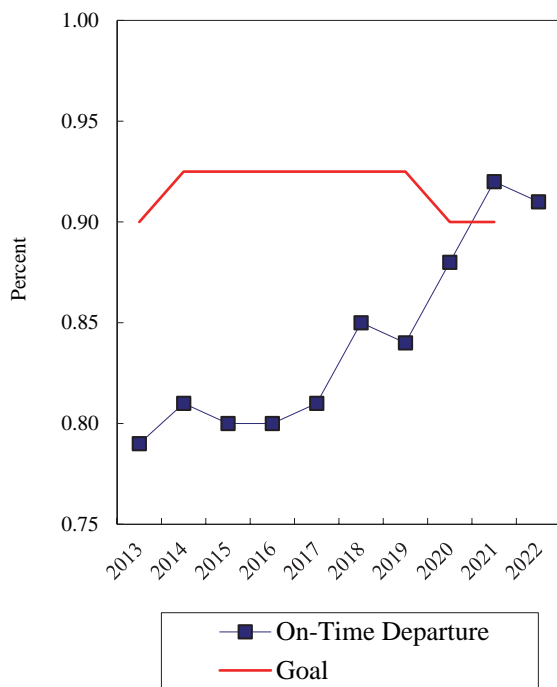


Passengers

Fiscal Year	Revenue Hours	Revenue Miles	Passengers
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
2020	27,833	329,784	36,002
2021	12,747	150,703	14,960
2022	14,300	186,068	22,454

Source: National Transit Database Report (Formerly Section 15)

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

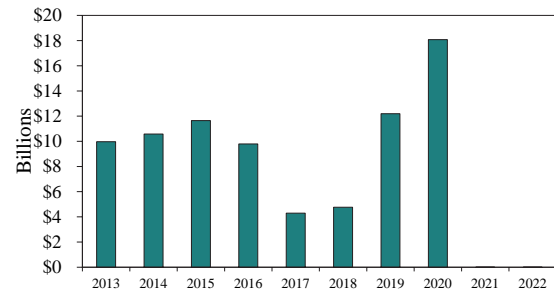
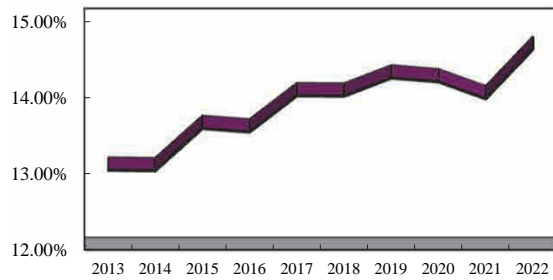


Fiscal Year	Fixed Route		Paratransit	
	On-Time Departure	Goal	On-Time Departure	Goal
2013	0.79	0.90	0.94	≤ 0.95
2014	0.81	0.90	0.95	≤ 0.95
2015	0.80	0.90	0.97	≤ 0.95
2016	0.80	0.85	0.97	0.95
2017	0.81	0.85	0.97	0.95
2018	0.85	0.85	0.90	0.95
2019	0.84	0.85	0.94	0.95
2020	0.88	0.85	0.91	0.95
2021	0.92	0.85	0.97	0.95
2022	0.91	0.85	0.96	0.95

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

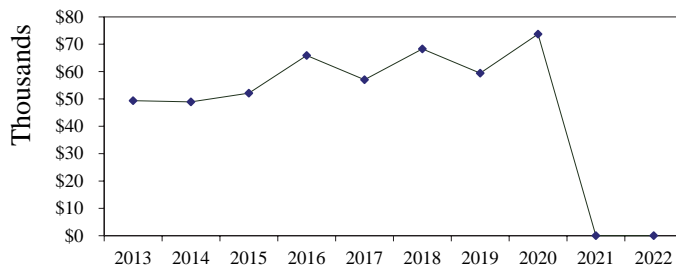
Note: Charts include all available data

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

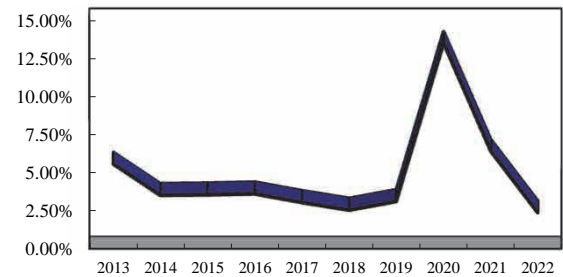


■ Authority Population

■ 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
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	4,299,478,125	57,006	3.03%	1,647,704	14.02%
2018	233,061	4,769,199,955	68,290	2.53%	1,663,190	14.01%
2019	236,300	12,196,374,455	59,421	3.10%	1,658,131	14.25%
2020	237,041	18,079,183,396	73,700	13.5%	1,669,301	14.20%
2021	235,163	info not avail	info not avail	6.4%	1,682,353	13.98%
2022	241,142	info not avail	info not avail	2.33%	1,648,556	14.63%

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	2021-22		
	Number of Employees	Rank	Percentage of Total Authority Population
Lawrence Livermore National Laboratory	8,765	1	3.6%
Workday Incorporated	5,017	2	2.1%
Kaiser Foundation Hospitals	4,240	3	1.8%
U.S. Government & Federal Correction Institute	1,608	4	0.7%
Sandia National Laboratories	1,570	5	0.6%
Oracle America Incorporated	1,493	6	0.6%
Livermore Valley Joint Unified School District	1,299	7	0.5%
LAM Research	1,166	8	0.5%
County of Alameda	1,165	9	0.5%
Ross Stores Headquarters	1,100	10	0.5%
Subtotal	27,423		11.4%
Total Authority Population	241,142		

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,				
	2013	2014	2015	2016	2017
Function					
Executive Director	1.00	1.00	1.00	1.00	1.00
Administrative Services	8.00	8.00	8.00	8.00	6.00
Planning	4.00	4.00	4.00	4.00	5.00
Marketing	2.00	2.00	2.00	2.00	2.00
Operations	0.00	0.00	0.00	0.00	0.00
Total	15.00	15.00	15.00	15.00	14.00

	Adopted for Fiscal Year Ended June 30,				
	2018	2019	2020	2021	2022
Function					
Executive Director	1.00	1.00	1.00	1.00	1.00
Finance and Administration	7.00	7.00	4.00	4.00	4.00
Planning	4.00	3.50	1.50	1.50	1.50
Marketing	2.00	1.50	1.50	1.50	0.50
Operations	0.00	1.00	7.00	7.00	7.00
Total	14.00	14.00	15.00	15.00	14.00

Source: Livermore/Amador Valley Transit Authority

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

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

	Fiscal Year				
	2018	2019	2020	2021	2022
Function/Program					
Fixed Route					
Total Vehicles	60	60	66	65	65
Average Fleet Age	3.93	4.93	5.93	6.81	7.81
Vehicles Operated In Maximum Service	48	49	52	52	47
Paratransit					
Total Vehicles	0	0	0	0	0
Average Fleet Age	0.00	0.00	0.00	0.00	0.00
Vehicles Operated In Maximum Service	0	0	0	0	0
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.

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Compliance Section

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2022**

SECTION I – SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued on whether the financial statements audited were prepared in accordance with GAAP:

Unmodified

Internal control over financial reporting:

- Material weakness(es) identified?

 Yes X No

- Significant deficiency(ies) identified

 Yes X None Reported

Noncompliance material to financial statements noted?

 Yes X No

Federal Awards

Type of auditor’s report issued on compliance for major programs:

Unmodified

Internal control over major programs:

- Material weakness(es) identified?

 Yes X No

- Significant deficiency(ies) identified

 Yes X None Reported

Any audit findings disclosed that are required to be reported in accordance with section 2 CFR 200.516(a)?

 Yes X No

Identification of major programs:

<u>Assistance Listing Number(s)</u>	<u>Name of Federal Program or Cluster</u>
<u>20.507</u>	<u>Federal Transit</u>

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

Auditee qualified as low-risk auditee? X Yes 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 November 1, 2022, 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, 2022

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal Assistance Listing Number	Pass-Through Identifying Number	Federal Expenditures
US Department of Transportation Direct Programs:			
Federal Transit - Formula Grants (Urban Area Formula Program)			
Paratransit Operating Assistance	20.507		\$422,316
Fixed Route Operating Assistance	20.507		1,636,697
Route 14 Operating Assistance	20.507		94,183
Individualized Marketing	20.507		<u>9,864</u>
Subtotal Department of Transportation Direct Programs			<u>2,163,060</u>
US Department of Transportation Pass-Through Programs From:			
State of California Department of Transportation			
Caltrans			
5311 Fixed Route Operating Assistance	20.509	CA-2022-053	<u>107,814</u>
Subtotal Department of Transportation Pass-Through Programs			<u>107,814</u>
Total US Department of Transportation			<u>2,270,874</u>
Total Expenditures of Federal Awards			<u><u>\$2,270,874</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, 2022**

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.

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**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, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 1, 2022.

Report on 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) as a basis for designing 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.

Report on 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 or other matters that are required to be reported under *Government Auditing Standards*.

We have also issued a separate Memorandum on Internal Control dated November 1, 2022, 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.

A handwritten signature in black ink that reads "Maze & Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
November 1, 2022

**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

Opinion on Each Major Federal Program

We have audited Livermore Amador Valley Transit Authority's (Authority) compliance with the types of compliance requirements identified as subject to audit 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, 2022. major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned The Authority's costs.

In our opinion, the Authority complied, in all material respects, with the 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, 2022.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); 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). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion on compliance for each major federal program. Our audit does not provide a legal determination of the Authority's compliance with the compliance requirements referred to above.

Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to its federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the Authority's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the Authority's compliance with the requirements of each major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we

- exercise professional judgment and maintain professional skepticism throughout the audit.
- identify and assess the risks of material noncompliance, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the Authority's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- obtain an understanding of the Authority's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances 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 the Authority's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on 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 Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

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, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements. We issued our report thereon dated November 1, 2022, which contained an unmodified opinion on those financial statements. Our audit was performed for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements as a whole. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the financial statements as a whole.



Pleasant Hill, California
November 1, 2022

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**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, 2022, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements, and have issued our report thereon dated November 1, 2022.

Report on 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.

Report on 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 November 1, 2022, 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.

This report is intended solely for the information and use of the Metropolitan Transportation Commission, management, the Board of Directors, others within the Authority, and federal awarding agencies and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties: however, this restriction is not intended to limit the distribution of this report, which is a matter of public record.



Pleasant Hill, California
November 1, 2022

**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, 2022 and have issued our report thereon dated November 1, 2022.

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 November 1, 2022, 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.

A handwritten signature in black ink that reads "Maze & Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
November 1, 2022

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
FOR THE YEAR ENDED JUNE 30, 2022

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**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

For the Year Ended June 30, 2022

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MEMORANDUM ON INTERNAL CONTROL

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

In planning and performing our audit of the basic financial statements of the Authority as of and for the year ended June 30, 2022, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing 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.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. 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.

Included in the Schedule of Other Matters are recommendations not meeting the above definitions that we believe are opportunities for strengthening internal controls and operating efficiency.

This communication is intended solely for the information and use of management, the Board of Directors, others within the organization, and agencies and pass-through entities requiring compliance with *Government Auditing Standards*, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink that reads 'Maze & Associates' in a cursive, flowing script.

Pleasant Hill, California
November 1, 2022

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MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

The following comment represents new pronouncements taking affect in the next few years. We cite them here to keep you informed of developments:

EFFECTIVE FISCAL YEARS 2022, 2023 and 2024:

GASB 99 – Omnibus 2022

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 99 – Omnibus 2022 (Continued)

- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- Terminology used in Statement 53 to refer to resource flows statements.

The Requirements of this Statement are Effective as Follows:

The requirements in paragraphs 26–32 related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

The requirements in paragraphs 11–25 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements in paragraphs 4–10 related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by individual topic.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2022/23:

GASB 91 – Conduit Debt Obligations

The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

A conduit debt obligation is defined as a debt instrument having *all* of the following characteristics:

- There are at least three parties involved:
 - (1) an issuer
 - (2) a third-party obligor, and
 - (3) a debt holder or a debt trustee.
- The issuer and the third-party obligor are not within the same financial reporting entity.
- The debt obligation is not a parity bond of the issuer, nor is it cross-collateralized with other debt of the issuer.
- The third-party obligor or its agent, not the issuer, ultimately receives the proceeds from the debt issuance.
- The third-party obligor, not the issuer, is primarily obligated for the payment of all amounts associated with the debt obligation (debt service payments).

All conduit debt obligations involve the issuer making a limited commitment. Some issuers extend additional commitments or voluntary commitments to support debt service in the event the third party is, or will be, unable to do so.

An issuer should not recognize a conduit debt obligation as a liability. However, an issuer should recognize a liability associated with an additional commitment or a voluntary commitment to support debt service if certain recognition criteria are met. As long as a conduit debt obligation is outstanding, an issuer that has made an additional commitment should evaluate at least annually whether those criteria are met. An issuer that has made only a limited commitment should evaluate whether those criteria are met when an event occurs that causes the issuer to reevaluate its willingness or ability to support the obligor's debt service through a voluntary commitment.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 91 – Conduit Debt Obligations (Continued)

This Statement also addresses arrangements—often characterized as leases—that are associated with conduit debt obligations. In those arrangements, capital assets are constructed or acquired with the proceeds of a conduit debt obligation and used by third-party obligors in the course of their activities. Payments from third-party obligors are intended to cover and coincide with debt service payments. During those arrangements, issuers retain the titles to the capital assets. Those titles may or may not pass to the obligors at the end of the arrangements.

Issuers should not report those arrangements as leases, nor should they recognize a liability for the related conduit debt obligations or a receivable for the payments related to those arrangements. In addition, the following provisions apply:

- If the title passes to the third-party obligor at the end of the arrangement, an issuer should not recognize a capital asset.
- If the title does not pass to the third-party obligor and the third party has exclusive use of the entire capital asset during the arrangement, the issuer should not recognize a capital asset until the arrangement ends.
- If the title does not pass to the third-party obligor and the third party has exclusive use of only portions of the capital asset during the arrangement, the issuer, at the inception of the arrangement, should recognize the entire capital asset and a deferred inflow of resources. The deferred inflow of resources should be reduced, and an inflow recognized, in a systematic and rational manner over the term of the arrangement.

This Statement requires issuers to disclose general information about their conduit debt obligations, organized by type of commitment, including the aggregate outstanding principal amount of the issuers' conduit debt obligations and a description of each type of commitment. Issuers that recognize liabilities related to supporting the debt service of conduit debt obligations also should disclose information about the amount recognized and how the liabilities changed during the reporting period.

How the Changes in this Statement will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by eliminating the existing option for issuers to report conduit debt obligations as their own liabilities, thereby ending significant diversity in practice. The clarified definition will resolve stakeholders' uncertainty as to whether a given financing is, in fact, a conduit debt obligation. Requiring issuers to recognize liabilities associated with additional commitments extended by issuers and to recognize assets and deferred inflows of resources related to certain arrangements associated with conduit debt obligations also will eliminate diversity, thereby improving comparability in reporting by issuers. Revised disclosure requirements will provide financial statement users with better information regarding the commitments issuers extend and the likelihood that they will fulfill those commitments. That information will inform users of the potential impact of such commitments on the financial resources of issuers and help users assess issuers' roles in conduit debt obligations.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

The primary objective of this Statement is to improve financial reporting by addressing issues related to public-private and public-public partnership arrangements (PPPs). As used in this Statement, a PPP is an arrangement in which a government (the transferor) contracts with an operator (a governmental or nongovernmental entity) to provide public services by conveying control of the right to operate or use a nonfinancial asset, such as infrastructure or other capital asset (the underlying PPP asset), for a period of time in an exchange or exchange-like transaction. Some PPPs meet the definition of a service concession arrangement (SCA), which the Board defines in this Statement as a PPP in which (1) the operator collects and is compensated by fees from third parties; (2) the transferor determines or has the ability to modify or approve which services the operator is required to provide, to whom the operator is required to provide the services, and the prices or rates that can be charged for the services; and (3) the transferor is entitled to significant residual interest in the service utility of the underlying PPP asset at the end of the arrangement.

This Statement also provides guidance for accounting and financial reporting for availability payment arrangements (APAs). As defined in this Statement, an APA is an arrangement in which a government compensates an operator for services that may include designing, constructing, financing, maintaining, or operating an underlying nonfinancial asset for a period of time in an exchange or exchange-like transaction.

PPPs – This Statement requires that PPPs that meet the definition of a lease apply the guidance in Statement No. 87, Leases, as amended, if existing assets of the transferor that are not required to be improved by the operator as part of the PPP arrangement are the only underlying PPP assets and the PPP does not meet the definition of an SCA. This Statement provides accounting and financial reporting requirements for all other PPPs: those that either (1) meet the definition of an SCA or (2) are not within the scope of Statement 87, as amended (as clarified by this Statement). The PPP term is defined as the period during which an operator has a noncancelable right to use an underlying PPP asset, plus, if applicable, certain periods if it is reasonably certain, based on all relevant factors, that the transferor or the operator either will exercise an option to extend the PPP or will not exercise an option to terminate the PPP.

A transferor generally should recognize an underlying PPP asset as an asset in financial statements prepared using the economic resources measurement focus. However, in the case of an underlying PPP asset that is not owned by the transferor or is not the underlying asset of an SCA, a transferor should recognize a receivable measured based on the operator's estimated carrying value of the underlying PPP asset as of the expected date of the transfer in ownership. In addition, a transferor should recognize a receivable for installment payments, if any, to be received from the operator in relation to the PPP. Measurement of a receivable for installment payments should be at the present value of the payments expected to be received during the PPP term. A transferor also should recognize a deferred inflow of resources for the consideration received or to be received by the transferor as part of the PPP. Revenue should be recognized by a transferor in a systematic and rational manner over the PPP term.

This Statement requires a transferor to recognize a receivable for installment payments and a deferred inflow of resources to account for a PPP in financial statements prepared using the current financial resources measurement focus. Governmental fund revenue would be recognized in a systematic and rational manner over the PPP term.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements **(Continued)**

This Statement also provides specific guidance in financial statements prepared using the economic resources measurement focus for a government that is an operator in a PPP that either (1) meets the definition of an SCA or (2) is not within the scope of Statement 87, as amended (as clarified in this Statement). An operator should report an intangible right-to-use asset related to an underlying PPP asset that either is owned by the transferor or is the underlying asset of an SCA. Measurement of the right-to-use asset should be the amount of consideration to be provided to the transferor, plus any payments made to the transferor at or before the commencement of the PPP term, and certain direct costs. For an underlying PPP asset that is not owned by the transferor and is not the underlying asset of an SCA, an operator should recognize a liability measured based on the estimated carrying value of the underlying PPP asset as of the expected date of the transfer in ownership. In addition, an operator should recognize a liability for installment payments, if any, to be made to the transferor in relation to the PPP. Measurement of a liability for installment payments should be at the present value of the payments expected to be made during the PPP term. An operator also should recognize a deferred outflow of resources for the consideration provided or to be provided to the transferor as part of the PPP. Expense should be recognized by an operator in a systematic and rational manner over the PPP term.

This Statement also requires a government to account for PPP and non-PPP components of a PPP as separate contracts. If a PPP involves multiple underlying assets, a transferor and an operator in certain cases should account for each underlying PPP asset as a separate PPP. To allocate the contract price to different components, a transferor and an operator should use contract prices for individual components as long as they do not appear to be unreasonable based on professional judgment or use professional judgment to determine their best estimate if there are no stated prices or if stated prices appear to be unreasonable. If determining the best estimate is not practicable, multiple components in a PPP should be accounted for as a single PPP.

This Statement also requires an amendment to a PPP to be considered a PPP modification, unless the operator's right to use the underlying PPP asset decreases, in which case it should be considered a partial or full PPP termination. A PPP termination should be accounted for by a transferor by reducing, as applicable, any receivable for installment payments or any receivable related to the transfer of ownership of the underlying PPP asset and by reducing the related deferred inflow of resources. An operator should account for a termination by reducing the carrying value of the right-to-use asset and, as applicable, any liability for installment payments or liability to transfer ownership of the underlying PPP asset. A PPP modification that does not qualify as a separate PPP should be accounted for by remeasuring PPP assets and liabilities.

APAs – An APA that is related to designing, constructing, and financing a nonfinancial asset in which ownership of the asset transfers by the end of the contract should be accounted for by a government as a financed purchase of the underlying nonfinancial asset. This Statement requires a government that engaged in an APA that contains multiple components to recognize each component as a separate arrangement. An APA that is related to operating or maintaining a nonfinancial asset should be reported by a government as an outflow of resources in the period to which payments relate.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 96 – Subscription-Based Information Technology Arrangements

This Statement provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users (governments). This Statement (1) defines a SBITA; (2) establishes that a SBITA results in a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including implementation costs of a SBITA; and (4) requires note disclosures regarding a SBITA. To the extent relevant, the standards for SBITAs are based on the standards established in Statement No. 87, Leases, as amended.

A SBITA is defined as a contract that conveys control of the right to use another party's (a SBITA vendor's) information technology (IT) software, alone or in combination with tangible capital assets (the underlying IT assets), as specified in the contract for a period of time in an exchange or exchange-like transaction.

The subscription term includes the period during which a government has a noncancelable right to use the underlying IT assets. The subscription term also includes periods covered by an option to extend (if it is reasonably certain that the government or SBITA vendor will exercise that option) or to terminate (if it is reasonably certain that the government or SBITA vendor will not exercise that option).

Under this Statement, a government generally should recognize a right-to-use subscription asset—an intangible asset—and a corresponding subscription liability. A government should recognize the subscription liability at the commencement of the subscription term, —which is when the subscription asset is placed into service. The subscription liability should be initially measured at the present value of subscription payments expected to be made during the subscription term. Future subscription payments should be discounted using the interest rate the SBITA vendor charges the government, which may be implicit, or the government's incremental borrowing rate if the interest rate is not readily determinable. A government should recognize amortization of the discount on the subscription liability as an outflow of resources (for example, interest expense) in subsequent financial reporting periods.

The subscription asset should be initially measured as the sum of (1) the initial subscription liability amount, (2) payments made to the SBITA vendor before commencement of the subscription term, and (3) capitalizable implementation costs, less any incentives received from the SBITA vendor at or before the commencement of the subscription term. A government should recognize amortization of the subscription asset as an outflow of resources over the subscription term.

Activities associated with a SBITA, other than making subscription payments, should be grouped into the following three stages, and their costs should be accounted for accordingly:

- Preliminary Project Stage, including activities such as evaluating alternatives, determining needed technology, and selecting a SBITA vendor. Outlays in this stage should be expensed as incurred.
- Initial Implementation Stage, including all ancillary charges necessary to place the subscription asset into service. Outlays in this stage generally should be capitalized as an addition to the subscription asset.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 96 – Subscription-Based Information Technology Arrangements (Continued)

- Operation and Additional Implementation Stage, including activities such as subsequent implementation activities, maintenance, and other activities for a government's ongoing operations related to a SBITA. Outlays in this stage should be expensed as incurred unless they meet specific capitalization criteria.

In classifying certain outlays into the appropriate stage, the nature of the activity should be the determining factor. Training costs should be expensed as incurred, regardless of the stage in which they are incurred.

If a SBITA contract contains multiple components, a government should account for each component as a separate SBITA or nonsubscription component and allocate the contract price to the different components. If it is not practicable to determine a best estimate for price allocation for some or all components in the contract, a government should account for those components as a single SBITA.

This Statement provides an exception for short-term SBITAs. Short-term SBITAs have a maximum possible term under the SBITA contract of 12 months (or less), including any options to extend, regardless of their probability of being exercised. Subscription payments for short-term SBITAs should be recognized as outflows of resources.

This Statement requires a government to disclose descriptive information about its SBITAs other than short-term SBITAs, such as the amount of the subscription asset, accumulated amortization, other payments not included in the measurement of a subscription liability, principal and interest requirements for the subscription liability, and other essential information.

How the Changes in this Statement will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by establishing a definition for SBITAs and providing uniform guidance for accounting and financial reporting for transactions that meet that definition. That definition and uniform guidance will result in greater consistency in practice. Establishing the capitalization criteria for implementation costs also will reduce diversity and improve comparability in financial reporting by governments. This Statement also will enhance the relevance and reliability of a government's financial statements by requiring a government to report a subscription asset and subscription liability for a SBITA and to disclose essential information about the arrangement. The disclosures will allow users to understand the scale and important aspects of a government's SBITA activities and evaluate a government's obligations and assets resulting from SBITAs.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2023/24:

GASB 100 – Accounting for Changes and Error Corrections

The primary objective of this Statement is to enhance accounting and financial reporting requirements for accounting changes and error corrections to provide more understandable, reliable, relevant, consistent, and comparable information for making decisions or assessing accountability

This Statement defines *accounting changes* as changes in accounting principles, changes in accounting estimates, and changes to or within the financial reporting entity and describes the transactions or other events that constitute those changes. As part of those descriptions, for (1) certain changes in accounting principles and (2) certain changes in accounting estimates that result from a change in measurement methodology, a new principle or methodology should be justified on the basis that it is preferable to the principle or methodology used before the change. That preferability should be based on the qualitative characteristics of financial reporting—understandability, reliability, relevance, timeliness, consistency, and comparability. This Statement also addresses corrections of errors in previously issued financial statements.

This Statement prescribes the accounting and financial reporting for (1) each type of accounting change and (2) error corrections. This Statement requires that (a) changes in accounting principles and error corrections be reported retroactively by restating prior periods, (b) changes to or within the financial reporting entity be reported by adjusting beginning balances of the current period, and (c) changes in accounting estimates be reported prospectively by recognizing the change in the current period. The requirements of this Statement for changes in accounting principles apply to the implementation of a new pronouncement in absence of specific transition provisions in the new pronouncement. This Statement also requires that the aggregate amount of adjustments to and restatements of beginning net position, fund balance, or fund net position, as applicable, be displayed by reporting unit in the financial statements.

This Statement requires disclosure in notes to financial statements of descriptive information about accounting changes and error corrections, such as their nature. In addition, information about the quantitative effects on beginning balances of each accounting change and error correction should be disclosed by reporting unit in a tabular format to reconcile beginning balances as previously reported to beginning balances as restated.

Furthermore, this Statement addresses how information that is affected by a change in accounting principle or error correction should be presented in required supplementary information (RSI) and supplementary information (SI). For periods that are earlier than those included in the basic financial statements, information presented in RSI or SI should be restated for error corrections, if practicable, but not for changes in accounting principles.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2024/25:

GASB 101 – Compensated Absences

The objective of this Statement is to better meet the information needs of financial statement users by updating the recognition and measurement guidance for compensated absences. That objective is achieved by aligning the recognition and measurement guidance under a unified model and by amending certain previously required disclosures.

Recognition And Measurement

This Statement requires that liabilities for compensated absences be recognized for (1) leave that has not been used and (2) leave that has been used but not yet paid in cash or settled through noncash means. A liability should be recognized for leave that has not been used if (a) the leave is attributable to services already rendered, (b) the leave accumulates, and (c) the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. Leave is attributable to services already rendered when an employee has performed the services required to earn the leave. Leave that accumulates is carried forward from the reporting period in which it is earned to a future reporting period during which it may be used for time off or otherwise paid or settled. In estimating the leave that is more likely than not to be used or otherwise paid or settled, a government should consider relevant factors such as employment policies related to compensated absences and historical information about the use or payment of compensated absences. However, leave that is more likely than not to be settled through conversion to defined benefit postemployment benefits should not be included in a liability for compensated absences.

This Statement requires that a liability for certain types of compensated absences—including parental leave, military leave, and jury duty leave—not be recognized until the leave commences. This Statement also requires that a liability for specific types of compensated absences not be recognized until the leave is used.

This Statement also establishes guidance for measuring a liability for leave that has not been used, generally using an employee's pay rate as of the date of the financial statements. A liability for leave that has been used but not yet paid or settled should be measured at the amount of the cash payment or noncash settlement to be made. Certain salary-related payments that are directly and incrementally associated with payments for leave also should be included in the measurement of the liabilities.

With respect to financial statements prepared using the current financial resources measurement focus, this Statement requires that expenditures be recognized for the amount that normally would be liquidated with expendable available financial resources.

Notes To Financial Statements

This Statement amends the existing requirement to disclose the gross increases and decreases in a liability for compensated absences to allow governments to disclose only the net change in the liability (as long as they identify it as a net change). In addition, governments are no longer required to disclose which governmental funds typically have been used to liquidate the liability for compensated absences.

MEMORANDUM ON INTERNAL CONTROL

SCHEDULE OF OTHER MATTERS

GASB 101 – Compensated Absences (Continued)

How the Changes in this Statement Will Improve Financial Reporting

The unified recognition and measurement model in this Statement will result in a liability for compensated absences that more appropriately reflects when a government incurs an obligation. In addition, the model can be applied consistently to any type of compensated absence and will eliminate potential comparability issues between governments that offer different types of leave.

The model also will result in a more robust estimate of the amount of compensated absences that a government will pay or settle, which will enhance the relevance and reliability of information about the liability for compensated absences.

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AGENDA

ITEM 6

STAFF REPORT

SUBJECT: Atlantis Transit Operations and Maintenance Facility Update

FROM: Toan Tran, Director of Operations and Innovation

DATE: November 7, 2022

Action Requested

None – information only

Background/Discussion

In 2006, LAVTA purchased the Atlantis Transit Facility located in the Oaks Business Park. Conceptual design was initiated in 2008 but due to the recession, the project was put on hold. The bus wash and fueling facilities were constructed in 2013 but no other major activities have taken place since.

With potential federal and state funding made available in the near future and Alameda County Transportation Commission (ACTC) including this project on its 10-year priority list, staff took the plan off the shelf and began work with Kimley-Horn and Associates (KHA) on the initial phase, consisting of planning and conceptual design. The result of the initial phase will be a LAVTA decision for the proposed site layout, components, and general site specifications required for continuing with the design in the next phase.

In July 2020, the LAVTA Board approved Resolution 20-2020, authorizing the Executive Director to execute Contract Task Order 4 between LAVTA and KHA in the amount of \$450,000 to assist with project management services for schematic design (SD) plans. The work items in the SD plans, which have been completed, include: civil site plans, landscape architectural plans, site lighting plans, site electrical plans, and building architectural plans. In July 2021, LAVTA accepted funds from ACTC through the Comprehensive Investment Plan and in October 2021, the Board approved Resolution 27-2021, authorizing the Executive Director to execute a Contract Task Order between LAVTA and Kimley-Horn and Associates (KHA) in the amount of \$992,200 for bridging and design services for the Atlantis Transit Facility.

The development of bridging documents and 60% design plans are in progress. The planning application is expected to be approved later this month and the project will be taken to the Planning Commission in December. KHA will present a detailed update at the November Board meeting.

Recommendation

None – information only

Approved: _____

AGENDA

ITEM 7

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

STAFF REPORT

SUBJECT: LAVTA Rutan Landscaping Maintenance Project

FROM: Tamara Edwards, Director of Finance

DATE: November 7, 2022

Action Requested

Staff requests that the Board of Directors approve Resolution 42-2022, authorizing the Interim Executive Director to execute an Agreement between LAVTA and RMT Landscape Contractors, Inc. for the landscape maintenance for LAVTA's three properties for three years, with two option years.

Background

LAVTA has had the same landscaping contractor for over a decade. Staff's displeasure with the work being conducted and a desire to go out to bid for a new contract led to the overhaul of the Rutan Facility's Landscaping, now that, that project is coming to an end it is time to award a contract for maintaining the landscaping at the Rutan Facility as well as the Transit Center and the Atlantis Property.

On September 14, 2022 LAVTA issued a Request for Quotes (RFQ) for this project. Potential bidders were given the opportunity to walk through the three properties and provided maps of the properties. Bids were received and opened on October 11th. The RFQ specified that award would be made to the lowest responsive and responsible bidder.

Discussion

The amount in the budget for these services for FY23 is \$110,000. Three bids were received from three landscaping companies and RMT was found to be the lowest bid.

Bids Received

Vendor	Location	Bid Amount for the First Three Years	Bid Amount for all Five Years
RMT Landscape Contractors, Inc	Oakland, CA	\$355,500	\$655,704.00
Ogreena	Oakland, CA	\$726,336	\$1,273,105.44
Pacheco Landscape Management	Castro Valley, CA	\$1,683,000	\$2,876,400.00

Next Steps

Upon execution of the agreement with RMT Landscape Contractors, Inc. LAVTA staff will meet with management from RMT to establish a schedule.

Recommendation

Staff recommends that the Board of Directors approve Resolution 42-2022, authorizing the Interim Executive Director to execute an agreement with RMT Landscape Contractors, Inc. for three years plus two option years for the landscape maintenance at LAVTA's three properties.

Attachments

1. Resolution 42-2022

Approved: _____

RESOLUTION NO. 42-2022

**A RESOLUTION OF THE BOARD OF DIRECTORS
OF THE LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
AWARDING THE CONTRACT FOR THE LAVTA LANDSCAPING SERVICES
PROJECT TO RMT LANDSCAPING CONTRACTORS, INC.**

WHEREAS, the Livermore Amador Valley Transit Authority (LAVTA) requires the services of a third-party contractor to perform regular landscaping maintenance for their three properties as described in LAVTA Request for Quotes (RFQ) #2022-09; and

WHEREAS, staff released RFQ #2022-09 to solicit bids for the maintenance; and

WHEREAS, three bids were received, and RMT Landscape Contractors, Inc. was determined to be the lowest responsive and responsible bidder based on their submitted bid for three years plus two option years in the total amount of \$655,704.00; and

WHEREAS, staff recommends that the Board of Directors award the contract for the regular landscape maintenance for LAVTA's three properties for three years plus two option years, in the not-to-exceed amount of \$655,704.00;

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors hereby awards the contract for the Rutan Maintenance to RMT Landscape Contractors, Inc., in the not-to-exceed amount of \$655,704.00; and

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

PASSED AND ADOPTED this 7th day of November 2022.

David Haubert, Chair

ATTEST:

Tamara Edwards, Interim Executive Director

APPROVED AS TO FORM:

Michael Conneran, Legal Counsel

AGENDA

ITEM 8

STAFF REPORT

SUBJECT: Set Board of Director Meeting Dates for 2023

FROM: Jennifer Suda, Executive Assistant

DATE: November 7, 2022

Action Requested

Set dates for all regularly scheduled meetings of the Board of Directors for the upcoming calendar year 2023.

Background

The Authority Bylaws state that meetings of the Board of Directors will occur on the first Monday of each month. However, each year, a few meetings are rescheduled to accommodate meetings that fall on a holiday or on the day before or after a holiday. Rather than rescheduling these meetings on a month by month basis, we are asking the Board of Directors to adopt the following calendar of meetings for the entire year.

January 9, 2023 (New Year's Day Holiday observed on Monday, January 2, 2023)

February 6, 2023

March 6, 2023

April 3, 2023

May 1, 2023

June 5, 2023

July 3, 2023

August 7, 2023

September 11, 2023 (Labor Day Holiday falls on Monday, September 4, 2023)

October 2, 2023

November 6, 2023

December 4, 2023

Recommendation

Staff recommends the Board of Directors adopt the above meeting calendar for 2023.

Approved: _____

AGENDA

ITEM 9

INTERIM EXECUTIVE DIRECTOR'S REPORT

November 2022

Ridership

Ridership during the month of October continued the upward trend we have been experiencing recently. In September, our total monthly ridership topped the 100,000 mark for the first time since February 2020. October's total came in at nearly 110,000. We are still about 40 percent below where our ridership was in October 2019, but that particular month marked a 10-year monthly high for LAVTA. Weekend ridership continues to recover more rapidly than weekday ridership, with current figures only about 25 percent below pre-COVID numbers.

Transit Center Rehabilitation

In an effort to improve the wayfinding and customer experience, staff has procured several new passenger information displays that have just arrived at the Livermore Transit Center. Two overhead two units have been installed near the bus bays (left photo). The other unit (right photo) is a standing touch screen display. All three units are ADA-accessible with audible features in both English and Spanish.



Hacienda Business Park Shelters

Hacienda's crew has begun the replacement of the polycarbonate on their shelters. They have begun by replacing the top pieces which are the most difficult as they are curved, and harder to get to. Once this

project is completed 50% of the Hacienda Business Park Shelters will have had their polycarbonate panels completely replaced.



SAV Update

With the vehicles anticipated to be used for Phase 2 not being available for another two years, staff has identified a potential Phase 1.5 interim solution to test more advanced autonomous vehicles, serve an expanded route to connect more passengers, and evaluate service demand. May Mobility is a technology company that offers a unique, turnkey operation designed to complement existing transit networks. So far, it's been the only provider found with full operations and maintenance support for faster vehicles that can operate at 25 MPH, and successful deployments on public roadways in mixed traffic. Staff is currently working with LAVTA legal counsel on contract terms and will bring the item to the Projects and Services Committee in November and the full board in December.

Meanwhile, the other work planned for Phase 2, namely the system engineering work with WSP and the mobility hub design with Kimley-Horn, is now underway.

Dublin Parking Garage

Construction has begun on the Dublin Parking Garage with a team from McCarthy construction that is dedicated to building parking garages. The construction was commemorated with a well-attended ceremony on October 26th. Staff is now working with the State to move funds that were remaining from the Hub Study, to the parking lot construction portion of the grant.



Attachments:

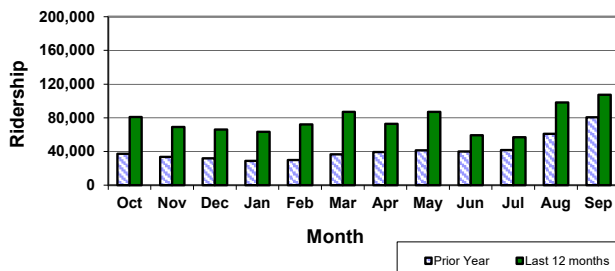
1. Board Statistics September 2022
2. FY23 Upcoming Items

Monthly Summary Statistics for Wheels September 2022

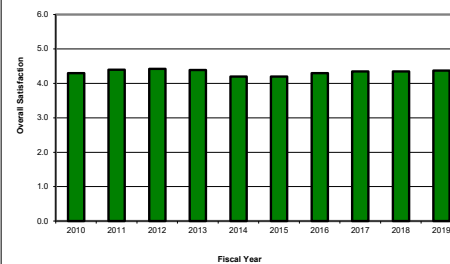
FIXED ROUTE

	September 2022			% change from one year ago		
Total Ridership FY 2022 To Date	262,274			43.1%		
Total Ridership For Month	107,184			32.9%		
Fully Allocated Cost per Passenger	\$9.65			-31.4%		
	Weekday	Saturday	Sunday	Weekday	Saturday	Sunday
Average Daily Ridership	4,614	1,246	1,062	35.1%	11.3%	19.6%
Passengers Per Hour	15.5	8.2	7.3	50.9%	7.9%	19.7%
	September 2022			% change from last month		
On Time Performance	89.0%			-2.1%		

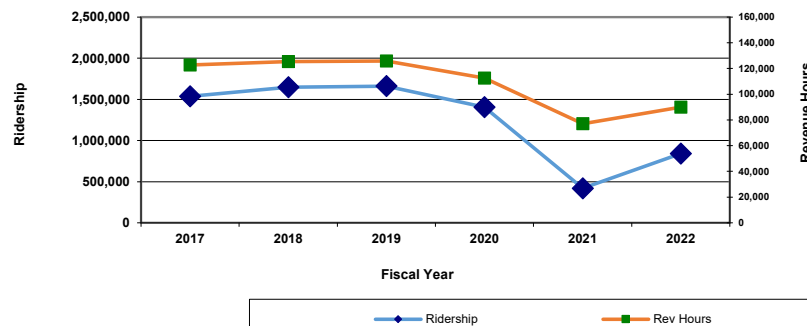
**Monthly Unlinked Boardings
Last 24 Months**



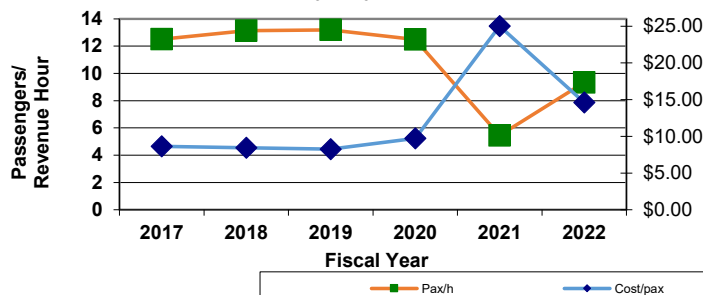
**Historical Customer Service Survey
Results**



**Annual Unlinked Boardings and Revenue Hours
FY2017-2022**



**Full Cost Per Passenger and Passenger Per Hour
FY2017-2022**



Monthly Summary Statistics for Wheels

September 2022

PARATRANSIT

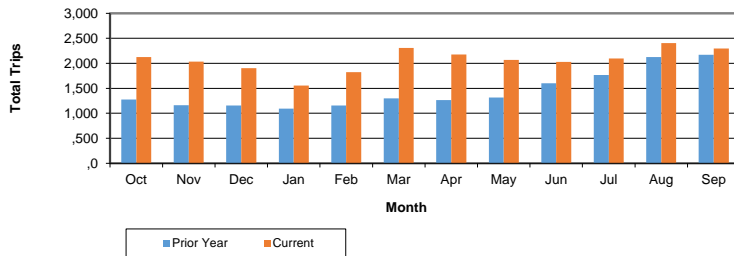
General Statistics	September 2022	% Change from last year	Year to Date
Total Monthly Passengers	2,298	5.9%	6,801
Average Passengers Per Hour	2.13	32.3%	2.08
On Time Performance	89.4%	-6.4%	91.0%
Cost per Trip	\$54.54	7.7%	\$56.12
Number of Paratransit Assessments	0	n/a	0
Avg. wait time for calls (in minutes)	0:02:13	n/a	0:02:16

**There were no in-person assessments due to Covid-19, but the applicants received temporary presumptive eligibility based on their application*

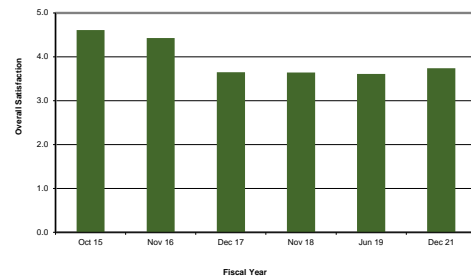
and doctor's verification until the in-person assessments can be resumed.

Missed Services Summary	September 2022	Year to Date
1st Sanction - Phone Call	0	0
2nd Sanction - Written Letter	0	0
3rd Sanction - 15 Day Suspension	0	0
4th Sanction - 30 Day Suspension	0	0
5th Sanction - 60 Day Suspension	0	0
6th Sanction - 90 Day Suspension	0	0

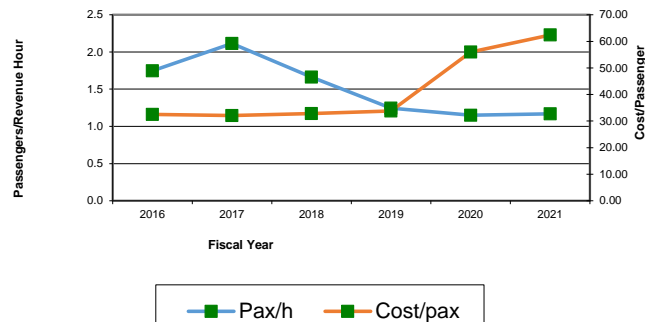
Paratransit Monthly Unlinked Boardings



Historical Customer Service Survey Results



Paratransit Full Cost Per Passenger and Average Passengers Per Hour FY2016-2021

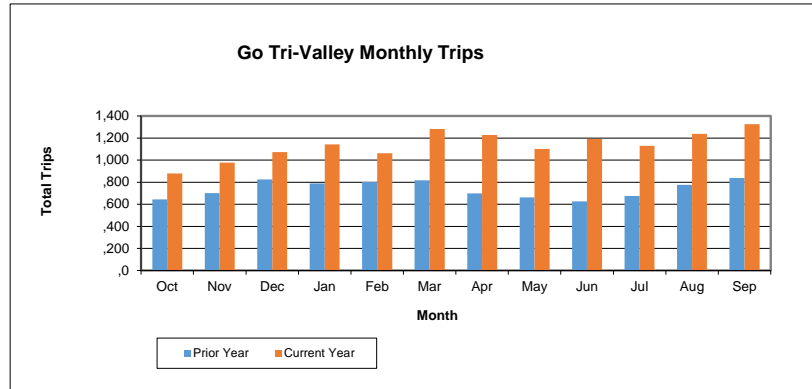


Monthly Summary Statistics for Wheels

September 2022

GO TRI-VALLEY

General Statistics	September 2022	% Change from last year	Year to Date
Total Monthly Passengers	1,326	58.2%	3,693
Subsidy Cost/Trip	\$ 4.85	n/a	4.80



Monthly Summary Statistics for Wheels
September 2022

SAFETY								
ACCIDENT DATA	September 2022				Fiscal Year to Date			
	Fixed Route		Paratransit		Fixed Route		Paratransit	
Total	2		0		2		0	
Preventable	2		0		2		0	
Non-Preventable	0		0		0		0	
Physical Damage								
Major	0		0		0		0	
Minor	2		0		2		0	
Bodily Injury								
Yes	0		0		0		0	
No	2		0		2		0	
MONTHLY CLAIMS ACTIVITY	Totals							
Amount Paid								
This Month	\$0.00							
To Date This Fiscal Year	\$0.00							
Budget	\$100,000.00							
% Expended	0%							
CUSTOMER SERVICE - ADMINISTRATION								
CATEGORY	Number of Requests							
	September 2022	Year To Date						
Praise	1	3						
Bus Stop	3	5						
Incident	2	2						
Trip Planning	1	1						
Fares/Tickets/Passes	0	3						
Route/Schedule Planning	4	44						
Marketing/Website	0	3						
ADA	2	3						
COVID Inquiries	0	2						
Lost/Found	1	1						
TOTAL	14	67						
CUSTOMER SERVICE - OPERATIONS								
CATEGORY	FIXED ROUTE				PARATRANSIT			
	VALID	NOT VALID	UNABLE TO VALIDATE	VALID YEAR TO DATE	VALID	NOT VALID	UNABLE TO VALIDATE	VALID YEAR TO DATE
Praise	1	0	0	5	0	0	0	0
Safety	2	1	0	3	0	0	0	0
Driver/Dispatch Discourtesy	1	2	0	3	0	0	0	0
Early	0	4	0	2	0	0	0	0
Late	5	1	0	8	2	0	0	3
No Show	0	0	0	1	1	0	0	1
Incident	2	0	1	2	0	0	0	0
Driver/Dispatch Training	2	1	0	3	1	1	0	2
Maintenance	0	0	0	0	0	0	0	0
Bypass	5	4	0	14	0	0	0	0
TOTAL COMPLAINTS	17	13	1	36	4	1	0	6
Valid Complaints								
Per 10,000 riders	1.59							
Per 1,000 riders					1.74			

LAVTA COMMITTEE ITEMS - November 2022 - March 2023

Finance & Administration Committee

November

Minutes

Action

X

Info

Treasurers Report

X

*Typically November committee meetings are cancelled

December

Minutes

Action

X

Treasurers Report

X

*Typically December committee meetings are cancelled

January

Minutes

Action

X

Info

Treasurers Report

X

Draft 2023 Legislative Program

X

Capital Project Priorities

X

February

Minutes

Action

X

Info

Treasurers Report

X

March

Minutes

Action

X

Info

Treasurers Report

X

LAVTA COMMITTEE ITEMS - November 2022 - March 2023

Projects & Services Committee

November

Minutes

*Typically November committee meetings are cancelled

Action

X

Info

December

Minutes

*Typically December committee meetings are cancelled

Action

X

Info

January

Minutes

DAR Customer Satisfaction Survey

Action

X

X

Info

February

Minutes

Action

X

Info

March

Minutes

Action

X

Info