

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

FINANCE and ADMINISTRATION COMMITTEE MEETING / COMMITTEE OF THE
WHOLE

COMMITTEE MEMBERS

JERRY PENTIN – CHAIR
BOB COOMBER

JANINE THALBLUM – VICE CHAIR

DATE: Tuesday, November 27, 2018

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

TIME: 4:00 p.m.

AGENDA

1. Call to Order and Pledge of Allegiance

2. Roll Call of Members

3. Meeting Open to Public

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

4. Minutes of the September 25, 2018 Meeting of the F&A Committee

Recommendation: Approval

5. Treasurer's Report for October 2018

Recommendation: Staff requests that the Finance and Administration Board forward the October 2018 Treasurer's Report to the Board for approval.

6. Fiscal Year 2018 Comprehensive Annual Financial Report (CAFR)

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

7. Resolution Authorizing LAVTA Executive Director to Execute Caltrans Master Agreement and Program Supplement for Transit and Intercity Rail Capital Program Funding

Recommendation: Staff recommends that the Finance and Administration Committee refer Resolution 30-2018 to the Board of Directors for approval, authorizing the Executive Director to execute the Caltrans Master Agreement.

8. Executive Director’s Report

Recommendation: None – information only.

9. Preview of Upcoming F&A Committee Agenda Items

10. Matters Initiated by Committee Members

11. Next Meeting Date is Scheduled for: December 25, 2018

12. Adjourn

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

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

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

<u>/s/ Jennifer Suda</u>	<u>11/21/18</u>
<u>LAVTA Administrative Services Department</u>	<u>Date</u>

On request, the Livermore Amador Valley Transit Authority will provide written agenda materials in appropriate alternative formats, or disability-related modification or accommodation, including auxiliary aids or services, to enable individuals with disabilities to participate in public meetings. A written request, including name of the person, mailing address, phone number and brief description of the requested materials and preferred alternative format or auxiliary aid or service should be sent at least seven (7) days before the meeting. Requests should be sent to:

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

AGENDA

ITEM 4



MINUTES OF THE SEPTEMBER 25, 2018
LAVTA FINANCE AND ADMINISTRATION COMMITTEE MEETING

1. Call to Order and Pledge of Allegiance

Committee Vice Chair Janine Thalblum called the meeting to order at 4:02pm.

2. Roll Call of Members

Members Present

Bob Coomber, Councilmember, City of Livermore

Jerry Pentin, Councilmember, City of Pleasanton

Janine Thalblum, Councilmember, City of Dublin

3. Meeting Open to Public

No Comments.

4. Minutes of the August 28, 2018 Meeting of the F&A Committee

Approved: Coomber/Thalblum

Aye: Coomber, Thalblum, Pentin

No: None

Abstain: None

Absent: None

5. Preliminary Treasurer's Report for August 2018

The Finance and Administration Committee recommended forwarding the Preliminary August 2018 Treasurer's Report to the Board of Directors for approval.

Approved: Thalblum/Coomber

Aye: Coomber, Thalblum, Pentin

No: None

Abstain: None

Absent: None

6. Final Staff Proposed Fare Policy Changes

Staff provided the Finance and Administration Committee the final staff proposed fare policy changes. Staff informed that LAVTA had three public hearings in Livermore, Dublin, and Pleasanton. There were no attendees at the public hearings in Dublin or Pleasanton and Livermore had three attendees. During public outreach LAVTA received a total of eleven comments. LAVTA also received a letter from the Tri-Valley Accessible Advisory Committee (TAAC) that supports the fare policy proposed changes, but they did request some reasonable changes. Staff accepted the fare changes that were requested from the TAAC and made those revisions to the proposed fare policy. Staff is requesting for the following fare policy changes:

- Eliminate transfers and replace with Day Pass
- Eliminate 10-ride tickets and replace with a Youth Clipper Card fare at the same rate.

- Senior/Disabled Monthly Pass increase from \$18 to \$22 in January 2019 and then increase from \$22 to \$ 25 in January 2021.
- Dial-A-Ride increase from \$3.50 to \$3.75 in January 2019 and delay the proposed increase to \$4.00 until January 2021.

LAVTA's net change total in revenue with full implementation is \$292,200 (~15%) with a ~3% ridership decrease.

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

The Finance and Administration Committee recommended forwarding the final staff proposed fare policy changes to the Board of Directors for consideration, and recommends that the Board approve these proposed changes with an implementation date of January 1, 2019.

Approved: Coomber/Thalblum
 Aye: Coomber, Thalblum, Pentin
 No: None
 Abstain: None
 Absent: None

7. 2018 Legislative Overview

Staff provided the Finance and Administration Committee the 2018 legislative overview of the 2017-18 federal and state legislative sessions, LAVTA's legislative priorities, and current legislative issues. Staff highlighted that the State Governor has until September 30th to either sign or veto bills passed by the Legislature in 2018 and in June the Bay Area voters passed Regional Measure 3 (RM3) by a vote of 55% to raise bridge tolls to fund congestion-relief projects. Staff noted that a majority of precincts voted against RM3 in Dublin, Pleasanton, and Livermore. Staff informed that the most significant current issue is Proposition 6 and included a table with further information. Should Proposition 6 pass LAVTA could lose \$850,000 in annual revenue in the short term, but the long term consequence would be hampering the legislature's ability to raise any future revenue in support of transportation infrastructure in the state. Staff added that if Proposition 6 passes the state discretionary grant funds awarded to LAVTA and Alameda County for the Dublin/Pleasanton BART parking garage would also be jeopardized.

The item was discussed by the Finance and Administration Committee and staff. Committee Chair Jerry Pentin would like to know if there is any impact from SB 2923 to LAVTA. Committee Chair Jerry Pentin requested SB 2923 information to be brought to the Finance and Administration Committee for review and then possibly to the Board of Directors. Staff will research this information for a future Finance and Administration Committee meeting.

This was informational only.

8. 2018 FTA Triennial Review

Staff informed that out of 20 areas reviewed by the FTA LAVTA had one deficiency in Satisfactory Continuing Control in regard to the agencies spare ratio. The FTA accepted LAVTA's corrective action plan to fix the deficiency. The Finance and Administration

Committee reviewed the attached 2018 FTA Triennial report.

9. Preview of Upcoming F&A Committee Agenda Items

10. Matters Initiated by Committee Members

Committee Vice Chair requested an update on the collaboration of the City and School District in regards to school tripper route safety concerns. Staff provided video to City of Dublin staff, Dublin High School Principal, and Dublin Unified PIO. LAVTA was invited to the Dublin High School Traffic and Transportation Committee meeting last week to discuss the school tripper route safety concerns. The Principal stated that we need red curbs for all LAVTA buses to be stationed in front of our school for when the bell rings. That statement was directed at City staff and the Police Chief was in agreement. The City informed this will go to the City Council twice and resolution should be by October 15, 2018 for red curb space for all of LAVTA's school tripper buses.

11. Next Meeting Date is Scheduled for: October 23, 2018

12. Adjourn

Meeting adjourned at 4:37 pm.

AGENDA

ITEM 5



S T A F F R E P O R T

SUBJECT: Treasurer’s Report for October 2018
 FROM: Tamara Edwards, Finance and Grants Manager
 DATE: November 27, 2018

Action Requested

Review and forward the LAVTA Treasurer’s Report for October 2018 to the Board of Directors for approval.

Discussion

Cash accounts:

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

General checking account activity (105):

Beginning balance October 1, 2018	\$1,135,540.40
Payments made	\$1,594,529.97
Deposits made	\$2,571,328.08
Ending balance October 31, 2018	\$2,112,338.51

Farebox account activity (106):

Beginning balance October 1, 2018	\$286,552.89
Deposits made	\$123,818.13
Ending balance October 31, 2018	\$410,371.02

LAIF investment account activity (135):

Beginning balance October 1, 2018	\$5,680,414.56
Q1 FY18 Interest	\$30,940.75
Ending balance October 31, 2018	\$5,711,355.31

Operating Expenditures Summary:

As this is the fourth 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 33%. The agency is at 32.86% overall.

Operating Revenues Summary:

While expenses are at 32.86%, revenues are at 17%, which is expected and the agency has sufficient cash on hand.

Recommendation

Staff requests that the Finance and Administration Board forward the October 2018 Treasurer's Report to the Board for Approval.

Attachments:

1. October 2018 Treasurer's Report

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
BALANCE SHEET
FOR THE PERIOD ENDING:
October 31, 2018**

ASSETS:

101 PETTY CASH	200	
102 TICKET SALES CHANGE	240	
105 CASH - GENERAL CHECKING	2,112,339	
106 CASH - FIXED ROUTE ACCOUNT	410,371	
107 Clipper Cash	937,377	
120 ACCOUNTS RECEIVABLE	1,436,320	
135 INVESTMENTS - LAIF	5,711,355	
150 PREPAID EXPENSES	(101,689)	
160 OPEB ASSET	536,342	
165 DEFFERED OUTFLOW-Pension Related	636,065	
170 INVESTMENTS HELD AT CALTIP	0	
111 NET PROPERTY COSTS	69,223,989	
TOTAL ASSETS		80,902,908

LIABILITIES:

205 ACCOUNTS PAYABLE	378,206	
211 PRE-PAID REVENUE	1,813,756	
21101 Clipper to be distributed	557,093	
22000 FEDERAL INCOME TAXES PAYABLE	34	
22010 STATE INCOME TAX	(10)	
22020 FICA MEDICARE	(57)	
22050 PERS HEALTH PAYABLE	0	
22040 PERS RETIREMENT PAYABLE	(330)	
22030 SDI TAXES PAYABLE	0	
22070 AMERICAN FIDELITY INSURANCE PAYABLE	1,659	
22090 WORKERS' COMPENSATION PAYABLE	2,086	
22100 PERS-457	0	
22110 Direct Deposit Clearing	0	
23101 Net Pension Liability	1,075,263	
23104 Deferred Inflow- Pension Related	60,124	
23103 INSURANCE CLAIMS PAYABLE	117,286	
23102 UNEMPLOYMENT RESERVE	8,300	
TOTAL LIABILITIES		4,013,409

FUND BALANCE:

301 FUND RESERVE	(4,812,531)	
304 GRANTS, DONATIONS, PAID-IN CAPITAL	81,875,448	
30401 SALE OF BUSES & EQUIPMENT	565	
FUND BALANCE	(173,983)	
TOTAL FUND BALANCE		76,889,499
TOTAL LIABILITIES & FUND BALANCE		80,902,909

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
REVENUE REPORT
FOR THE PERIOD ENDING:
October 31, 2018**

ACCOUNT	DESCRIPTION	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
4010100	Fixed Route Passenger Fares	1,411,344	201,041	430,979	980,365	30.5%
4020000	Business Park Revenues	208,249	37,406	56,109	152,140	26.9%
4020500	Special Contract Fares	529,223	0	0	529,223	0.0%
4020500	Special Contract Fares - Paratransit	54,000	7,237	7,237	46,763	13.4%
4010200	Paratransit Passenger Fares	203,000	(1,555)	40,578	162,423	20.0%
4060100	Concessions	54,110	3,323	3,323	50,787	6.1%
4060300	Advertising Revenue	95,000	0	0	95,000	0.0%
4070400	Miscellaneous Revenue-Interest	7,000	30,941	30,941	(23,941)	442.0%
4070300	Non transportation revenue	56,400	18,932	24,796	31,604	44.0%
4090100	Local Transportation revenue	333,000	0	0	333,000	0.0%
4099100	TDA Article 4.0 - Fixed Route	10,481,586	1,634,282	1,634,282	8,847,304	15.6%
4099500	TDA Article 4.0-BART	101,489	14,445	31,250	70,239	30.8%
4099200	TDA Article 4.5 - Paratransit	141,539	11,155	22,298	119,241	15.8%
4099600	Bridge Toll- RM2, RM1	778,436	0	0	778,436	0.0%
4110100	STA Funds-Paratransit	88,104	0	0	88,104	0.0%
4110500	STA Funds- Fixed Route BART	593,690	0	0	593,690	0.0%
4110100	STA Funds-pop	1,077,176	0	538,588	538,588	50.0%
4110100	STA Funds- rev	250,382	18,491	201,491	48,891	80.5%
4110100	STA Funds- Lifeline	205,118	0	0	205,118	0.0%
4110100	STA Funds- SJ county	100,000	0	0	100,000	0.0%
4110100	Caltrans rail planning grant	750,000	0	0	750,000	0.0%
4130000	FTA Section 5307 Preventative Maint.	444,777	0	0	444,777	100.0%
4130000	FTA Section 5307 ADA Paratransit	348,687	0	0	348,687	0.0%
4130000	FTA TPI	-	0	0	-	100.0%
4130000	FTA JARC and NF	-	0	0	-	#DIV/0!
4130000	FTA 5310	33,000	0	0	33,000	0.0%
4640500	Measure B Gap	17,932	0	0	17,932	100.0%
4640500	Measure B Express Bus	-	0	0	-	100.0%
4640100	Measure B Paratransit Funds-Fixed Route	976,564	105,092	186,443	790,121	19.1%
4640100	Measure B Paratransit Funds-Paratransit	181,949	19,580	34,737	147,212	19.1%
4640200	Measure BB Paratransit Funds-Fixed Route	722,304	78,235	138,632	583,672	19.2%
4640200	Measure BB Paratransit Funds-Paratransit	17,932	33,033	58,532	329,937	326.4%
TOTAL REVENUE		20,261,991	2,211,638	3,440,216	17,192,312	17.0%

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING EXPENDITURES
FOR THE PERIOD ENDING:
October 31, 2018**

	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
501 02 Salaries and Wages	\$1,477,014	\$110,949	\$499,552	\$977,462	33.82%
502 00 Personnel Benefits	\$942,989	\$46,937	\$262,346	\$680,643	27.82%
503 00 Professional Services	\$936,878	\$24,566	\$215,350	\$721,528	22.99%
503 05 Non-Vehicle Maintenance	\$636,214	\$28,965	\$293,171	\$342,627	46.08%
503 99 Communications	\$9,500	(\$2)	\$137	\$9,363	1.45%
504 01 Fuel and Lubricants	\$1,174,700	\$124,764	\$328,138	\$846,562	27.93%
504 03 Non contracted vehicle maintenance	\$19,550	\$0	\$0	\$19,550	0.00%
504 99 Office/Operating Supplies	\$28,700	\$501	\$11,904	\$16,796	41.48%
504 99 Printing	\$54,500	\$0	\$6,558	\$47,942	12.03%
505 00 Utilities	\$276,000	\$27,213	\$73,616	\$202,384	26.67%
506 00 Insurance	\$637,238	\$12,213	\$517,856	\$119,382	81.27%
507 99 Taxes and Fees	\$302,000	\$14,700	\$33,550	\$268,450	11.11%
508 01 Purchased Transportation Fixed Route	\$9,338,719	\$890,996	\$3,403,245	\$5,942,092	36.44%
2-508 02 Purchased Transportation Paratransit	\$1,994,500	\$2,568	\$393,511	\$1,600,989	19.73%
508 03 Purchased Transportation WOD	\$75,000	\$6,899	\$7,974	\$67,026	10.63%
509 00 Miscellaneous	\$434,323	\$6,105	\$297	\$433,770	0.07%
509 02 Professional Development	\$38,100	\$5,608	\$8,047	\$30,054	21.12%
509 08 Advertising	\$95,000	\$5,686	\$14,686	\$80,314	15.46%
TOTAL	\$18,470,925	\$1,308,667	\$6,069,938	\$12,406,934	32.86%

**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
CAPITAL REVENUE AND EXPENDITURE REPORT (Page 1 of 2)
FOR THE PERIOD ENDING:
October 31, 2018**

ACCOUNT	DESCRIPTON	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
REVENUE DETAILS						
4090594	TDA (office and facility equip)	100,000	0	0	100,000	0.00%
4090194	TDA Shop repairs and replacement	85,000	0	0	85,000	0.00%
4091794	Bus stop improvements	212,461	0	0	212,461	0.00%
4092394	TDA Bus replacement	2,738,770	0	0	2,738,770	0.00%
4090994	TDA IT Upgrades and Replacements	35,000	0	0	35,000	0.00%
4090794	TDA Transit Center Improvements	273,493	0	0	273,493	0.00%
409??94	TDA (Transit Capital)	100,000	0	0	100,000	0.00%
4092094	TDA (Major component rehab)	30,000	0	0	30,000	0.00%
4091294	TDA Doolan Tower Upgrade	10,000	0	0	10,000	0.00%
4090894	TDA TPI	66,000	0	0	66,000	0.00%
4092194	TDA Rebranding bus wrap	175,000	0	0	175,000	0.00%
4091594	TDA Farebox upgrade	101,758	0	0	101,758	0.00%
4090394	TDA Non revenue vehicle replacement	144,800	0	0	144,800	0.00%
4092396	Bridge Tolls Bus Replacement	535,578	0	0	535,578	0.00%
4091701	CTC CIP Shelters	1,600,000	0	0	1,600,000	0.00%
409xx01	TVTC TSP	1,140,000	0	0	1,140,000	0.00%
4111700	PTMISEA Shelters and Stops	117,539	0	0	117,539	0.00%
41124	Prob 1B Security upgrades	36,696	0	0	36,696	0.00%
41114	Prop 1B Wifi	36,696	0	0	36,696	0.00%
41107	PTMISEA Transit Center Improvements	126,507	0	0	126,507	0.00%
41105	PTMISEA Office improvements	177,390	0	0	177,390	0.00%
41308	TPI	504,564	0	0	504,564	0.00%
41315	FTA Farebox upgrade	398,242	0	297,112	101,130	74.61%
41304	FTA BRT	300,000	0	0	300,000	0.00%
41303	FTA non revenue vehicle upgrade	367,200	0	0	367,200	0.00%
41323	FTA Bus replacements	12,312,300	0	0	12,312,300	0.00%
TOTAL REVENUE		21,724,994	-	297,112	21,427,882	1.37%

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
CAPITAL REVENUE AND EXPENDITURE REPORT (Page 2 of 2)
FOR THE PERIOD ENDING:
October 31, 2018

ACCOUNT	DESCRIPTION	BUDGET	CURRENT MONTH	YEAR TO DATE	BALANCE AVAILABLE	PERCENT BUDGET EXPENDED
EXPENDITURE DETAILS						
CAPITAL PROGRAM - COST CENTER 07						
5550107	Shop Repairs and replacement	85,000	900	900	84,100	1.06%
5550207	New MOA Facility (Satelite Facility)	-	0	0	0	#DIV/0!
5550307	Non revenue vehicle replacement	512,000	0	0	512,000	0.00%
5550407	BRT	-	117,956	117,956	(117,956)	#DIV/0!
5550507	Office and Facility Equipment	277,390	0	1,071	276,319	0.39%
5550607	511 Integration	-	0	0	0	#DIV/0!
	TSP upgrade	1,140,000	0	0	1,140,000	0.00%
5550807	Dublin TPI project	570,564	0	0	570,564	0.00%
5550907	IT Upgrades and replacement	35,000	8,625	21,216	13,784	60.62%
5551007	Transit Center Upgrades and Improvements	400,000	0	0	400,000	0.00%
5551207	Doolan Tower upgrade	10,000	0	0	10,000	0.00%
5551407	Wifi	36,696	0	0	36,696	0.00%
5551507	Farebox upgrade	500,000	0	13,925	486,075	2.79%
5551707	Bus Shelters and Stops	2,230,000	0	0	2,230,000	0.00%
5552007	Major component rehab	30,000	0	9,173	20,827	30.58%
5552107	Rebranding bus wrap	175,000	0	0	175,000	0.00%
5552307	Bus replacement	15,586,648	0	0	15,586,648	0.00%
5552407	Security upgrades	36,696	0	0	36,696	0.00%
555??07	Transit Capital	100,000	0	0	100,000	0.00%
	TOTAL CAPITAL EXPENDITURES	21,724,994	127,481	164,241	21,560,753	0.76%
	FUND BALANCE (CAPITAL)	0.00	(127,481)	132,871		
	FUND BALANCE (CAPTIAL & OPERATING)	1,781,066.00	782,986	(2,490,905)		

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

www.treasurer.ca.gov/pmia-laif/laif.asp
November 18,
2018

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

PMIA Average Monthly Yields

Account Number:
80-01-002

Tran Type Definitions

October 2018 Statement

Effective Date	Transaction Date	Tran Type	Confirm Number	Authorized Caller	Amount
10/15/2018	10/12/2018	QRD	1585882	SYSTEM	30,940.75

Account Summary

Total Deposit:	30,940.75	Beginning Balance:	5,694,188.55
Total Withdrawal:	0.00	Ending Balance:	5,725,129.30

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
10-18	H8782	10/03/18	TAX91 (VIVIAN MARIE MILLER)		246.11	.00	246.11	TAX91, PARATAXI REIMBURSE
	H8783	10/03/18	TX177 (MARILYN LANE)		80.54	.00	80.54	TX177, PARATAXI REIMBURSE
	H8784	10/03/18	TX161 (JYOTSNA MEHTA)		72.49	.00	72.49	TX161, PARATAXI REIMBURSE
	H8785	10/03/18	TAX32 (SUE TSANG)		200.00	.00	200.00	TAX32, PARATAXI REIMBURSE
	H8786	10/18/18	TAX14 (KAREN ADAMS)		101.79	.00	101.79	TAX14, PARATAXI REIMBURSE
	H8787	10/18/18	TAX67 (CHRISTEL RAGER)		147.05	.00	147.05	TAX67, PARATAXI REIMBURSE
	H8788	10/18/18	TAX71 (MARY RARIDON)		30.60	.00	30.60	TAX71, PARATAXI REIMBURSE
	H8789	10/18/18	TAX91 (VIVIAN MARIE MILLER)		153.64	.00	153.64	TAX91, PARATAXI REIMBURSE
	H8790	10/18/18	TAX99 (SAEED TIRMIZI)		163.20	.00	163.20	TAX99, PARATAXI REIMBURSE
	H8791	10/18/18	TX143 (KIM BRETOI)		189.55	.00	189.55	TX143, PARATAXI REIMBURSE
	H8792	10/18/18	ZEP01 (DANIEL ZEPEDA)		1,314.18	.00	1,314.18	ZEP01, 2018 CalPERS CONFE
	H8793	10/18/18	TRA02 (ERICA TRASK)		1,746.96	.00	1,746.96	TRA02, SEPT-18 APTA CONFE
	H8794	10/18/18	PAC01 (AT&T)		33.03	.00	33.03	PAC01,ACCT #232-351-6260,
	H8795	10/18/18	PAC01 (AT&T)		351.40	.00	351.40	PAC01,ACCT #436-951-0106,
	H8796	10/18/18	PAC01 (AT&T)		178.52	.00	178.52	PAC01,ACCT #925-243-9029,
	H8797	10/18/18	PAC01 (AT&T)		100.78	.00	100.78	PAC01,ACCT #925-245-0576
	H8798	10/12/18	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		39,716.59	.00	39,716.59	DIR02, PR DIRECT DEPOSIT
	H8799	10/12/18	EFT01 (ELECTRONIC FUND TRANSFERS)		7,101.11	.00	7,101.11	EFT01, FEDERAL TAX 9/22-1
	H8800	10/12/18	EMP01 (EMPLOYMENT DEVEL DEPT)		2,778.43	.00	2,778.43	EMP01, STATE TAX 9/22-10/
	H8801	10/12/18	PER01 (PERS)		3,319.71	.00	3,319.71	PER01, PERS CLASSIC CONTR
	H8802	10/12/18	PER01 (PERS)		2,993.66	.00	2,993.66	PER01, PERS NEW CONTRIBUT
	H8803	10/12/18	PER04 (CALPERS RETIREMENT SYSTEM)		1,267.65	.00	1,267.65	PER04, PERS 457 CONTRIBUT
	H8804	10/01/18	EFT01 (ELECTRONIC FUND TRANSFERS)		8,283.59	.00	8,283.59	EFT01, FEDERAL TAX 9/8-9/
	H8805	10/01/18	EMP01 (EMPLOYMENT DEVEL DEPT)		3,058.79	.00	3,058.79	EMP01, STATE TAX 9/8-9/21
	H8806	10/01/18	PER04 (CALPERS RETIREMENT SYSTEM)		1,267.81	.00	1,267.81	PER04, PERS 457 CONTRIBUT
	H8807	10/31/18	CAL04 (CALIFORNIA WATER SERVICE)		35.05	.00	35.05	CAL04, 3616555555, TC WAT
	H8808	10/31/18	CAL04 (CALIFORNIA WATER SERVICE)		68.95	.00	68.95	CAL04, 5755555555, CONTRA
	H8809	10/31/18	CAL04 (CALIFORNIA WATER SERVICE)		68.95	.00	68.95	CAL04, 4755555555, MOA FI
	H8810	10/31/18	CAL04 (CALIFORNIA WATER SERVICE)		51.71	.00	51.71	CAL04, 2575555555, TC FIR
	H8811	10/31/18	CAL04 (CALIFORNIA WATER SERVICE)		1,084.98	.00	1,084.98	CAL04, 0198655555, BUS WA
	H8812	10/31/18	CAL04 (CALIFORNIA WATER SERVICE)		1,711.60	.00	1,711.60	CAL04, 9098655555, MOA WA
	H8813	10/31/18	CAL04 (CALIFORNIA WATER SERVICE)		1,824.42	.00	1,824.42	CAL04, 4616555555, TC IRR
	H8814	10/31/18	MER01 (MERCHANT SERVICES)		89.19	.00	89.19	MER01, SEPT-18 TRANSIT CE
	H8815	10/31/18	MER01 (MERCHANT SERVICES)		89.72	.00	89.72	MER01, SEPT-18 MOA CC FEE
	H8816	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		14.34	.00	14.34	CIT07, 138432-00, ATLANTI
	H8817	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		14.34	.00	14.34	CIT07, 138432-00, ATLANTI
	H8818	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		24.99	.00	24.99	CIT07, 139399-00, ATLANTI
	H8819	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		24.99	.00	24.99	CIT07, 139399-00, ATLANTI
	H8820	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		32.71	.00	32.71	CIT07, 139361-00, ATLANTI
	H8821	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		32.71	.00	32.71	CIT07, 139361-00, ATLANTI
	H8822	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		155.87	.00	155.87	CIT07, 138430-01, ATLANTI
	H8823	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		155.87	.00	155.87	CIT07, 138430-01, ATLANTI
	H8824	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		44.44	.00	44.44	CIT07, 138431-00, ATLANTI
	H8825	10/31/18	CIT07 (CITY OF LIVERMORE - WATER)		118.35	.00	118.35	CIT07, 139388-00, BUS WAS
	H8826	10/01/18	BRO03 (KARLA SUE BROWN)		100.00	.00	100.00	BRO03, SEPT-18 BOD STIPEN
	H8827	10/01/18	HAG01 (SCOTT HAGGERTY)		100.00	.00	100.00	HAG01, SEPT-18 BOD STIPEN
	H8828	10/01/18	HAU01 (DAVID HAUBERT)		100.00	.00	100.00	HAU01, SEPT-18 BOD STIPEN
	H8829	10/01/18	PEN01 (JERRY PENTIN)		200.00	.00	200.00	PEN01, SEPT-18 BOD STIPEN
	H8830	10/01/18	SPE04 (STEVEN G. SPEDOWFSKI)		100.00	.00	100.00	SPE04, SEPT-18 BOD STIPEN
	H8831	10/01/18	COO03 (BOB COOMBER)		100.00	.00	100.00	COO03, SEPT-18 BOD STIPEN
	H8832	10/01/18	THA01 (JANINE THALBLUM)		200.00	.00	200.00	THA01, SEPT-18 BOD STIPEN
	H8833	10/31/18	BRO03 (KARLA SUE BROWN)		100.00	.00	100.00	BRO03, OCT-18 BOD STIPEND
	H8834	10/31/18	HAG01 (SCOTT HAGGERTY)		100.00	.00	100.00	HAG01, OCT-18 BOD STIPEND
	H8835	10/31/18	HAU01 (DAVID HAUBERT)		100.00	.00	100.00	HAU01, OCT-18 BOD STIPEND
	H8836	10/31/18	PEN01 (JERRY PENTIN)		100.00	.00	100.00	PEN01, OCT-18 BOD STIPEND
	H8837	10/31/18	SPE04 (STEVEN G. SPEDOWFSKI)		100.00	.00	100.00	SPE04, OCT-18 BOD STIPEND
	H8838	10/31/18	COO03 (BOB COOMBER)		50.00	.00	50.00	COO03, OCT-18 BOD STIPEND
	H8839	10/31/18	THA01 (JANINE THALBLUM)		100.00	.00	100.00	THA01, OCT-18 BOD STIPEND
	H8840	10/31/18	STA05 (STATE BOARD OF EQUAL)		1,074.02	.00	1,074.02	STA05, 2018 3RD QTR EXEMP
	H8841	10/31/18	STA04 (STATE BOARD OF)		1,916.20	.00	1,916.20	STA04, 2018 3RD QTR UNDER
	H8842	10/26/18	DIR02 (DIRECT DEPOSIT OF PAYROLL CH		42,973.09	.00	42,973.09	DIR02, PR DIRECT DEPOSIT
	H8843	10/26/18	EMP01 (EMPLOYMENT DEVEL DEPT)		3,105.60	.00	3,105.60	EMP01, STATE TAX 10/6-10/
	H8844	10/26/18	EFT01 (ELECTRONIC FUND TRANSFERS)		8,406.45	.00	8,406.45	EFT01, FEDERAL TAX 10/6-1
	H8845	10/26/18	PER04 (CALPERS RETIREMENT SYSTEM)		1,267.81	.00	1,267.81	PER04, PERS 457 CONTRIBUT
	H8846	10/26/18	PER01 (PERS)		2,993.66	.00	2,993.66	PER01, PERS NEW CONTRIBUT
	H8847	10/26/18	PER01 (PERS)		3,319.71	.00	3,319.71	PER01, PERS CLASSIC CONTR
	H8848	10/31/18	PAC02 (PACIFIC GAS AND ELECTRIC)		7,649.06	.00	7,649.06	PAC02, 5809326332-3, MOA
	H8849	10/31/18	PAC02 (PACIFIC GAS AND ELECTRIC)		1,531.47	.00	1,531.47	PAC02, 6062256368-6, ATLA
	H8850	10/31/18	PAC02 (PACIFIC GAS AND ELECTRIC)		1,055.72	.00	1,055.72	PAC02, 7264840356-5, RAPI
	H8851	10/31/18	PAC02 (PACIFIC GAS AND ELECTRIC)		139.04	.00	139.04	PAC02, 7649646868-7, DOOL
	H8852	10/31/18	PAC02 (PACIFIC GAS AND ELECTRIC)		257.83	.00	257.83	PAC02, 9007202117-4, MOA
	H8853	10/31/18	VER01 (VERIZON WIRELESS)		1,367.56	.00	1,367.56	VER01, 9815165477, WIFI &
	H8854	10/31/18	CAL15 (CALTRONICS BUSINESS SYS)		253.01	.00	253.01	CAL15, 2603633, BIZHUB 8/
	H8855	10/31/18	SHE05 (SHELL)		42.71	.00	42.71	SHE05, OCT-18 CC STATEMEN
	H8856	10/31/18	OAK01 (OAKS BUSINESS PK OWNERS)		3,237.00	.00	3,237.00	OAK01, 4TH QTR BUSINESS P
	H8857	10/31/18	MVT01 (MV TRANSPORTATION, INC.)		112,778.22	.00	112,778.22	MVT01, AUG-2018 MONTHLY F
	H8858	10/15/18	MVT01 (MV TRANSPORTATION, INC.)		378,720.32	.00	378,720.32	MVT01, 95745, OCT-18 1ST
	H8859	10/15/18	MVT01 (MV TRANSPORTATION, INC.)		378,720.32	.00	378,720.32	MVT01, 95746, OCT-18 2ND
	H8860	10/31/18	MTM01 (MEDICAL TRANSPORTATION MANAG		124,484.76	.00	124,484.76	MTM01, AUG-18 MONTHLY SER
	H8861	10/31/18	MTM01 (MEDICAL TRANSPORTATION MANAG		11,140.50	.00	11,140.50	MTM01, MTM-112115 9/9-9/2
	H8862	10/31/18	MTM01 (MEDICAL TRANSPORTATION MANAG		3,097.50	.00	3,097.50	MTM01, MTM-112116, 9/23-1
	H8863	10/31/18	YEA01 (JENNIFER YEAMANS)		128.00	.00	128.00	YEA01, CTA FALL CONFERENC
	H8864	10/31/18	STE04 (JONATHAN STEKETEE)		256.00	.00	256.00	STE04, CTA FALL CONFERENC
	H8865	10/31/18	EDW01 (TAMARA EDWARDS)		42.83	.00	42.83	EDW01, AUG-SEPT 18 EXPENS
	H8866	10/31/18	EDW01 (TAMARA EDWARDS)		374.93	.00	374.93	EDW01, CTA FALL CONFERENC
	H8867	10/31/18	SUD01 (JENNIFER SUDA)		55.76	.00	55.76	SUD01, OCT-18 EXPENSE REI
	H8868	10/31/18	MCC01 (TONY McCAULAY)		402.06	.00	402.06	MCC01, JULY-SEPT 18 EXPEN
	H8869	10/31/18	KUL01 (KADRI KULM)		24.00	.00	24.00	KUL01, SEPT-18 TRAVEL REI
	H8870	10/31/18	HAG01 (SCOTT HAGGERTY)		1,886.34	.00	1,886.34	HAG01, SEPT-18 APTA CONFE
	H8871	10/31/18	PER03 (CAL PUB EMP RETIRE SYSTM)		36,296.42	.00	36,296.42	PER03, OCT-18 HEALTH INSU
	H8872	10/31/18	EDW01 (TAMARA EDWARDS)		64.00	.00	64.00	EDW01, CTA FALL CONFERENC

Period	Check Number	Check Date	Vendor # (Name)	Disc. Terms	Gross Amount	Disc Amount	Net Amount	Check Description
10-18	H8873	10/31/18	TRA12 (TRAPEZE SOFTWARE GROUP)		(8,625.00)	.00	(8,625.00)	TRA12, PO #6414 TRAPEZE M
	H8874	10/31/18	TRA12 (TRAPEZE SOFTWARE GROUP)		8,625.00	.00	8,625.00	TRA12, AMSER0990, PO #673
	020864	10/10/18	AIM01 (AIM TO PLEASE JANITORIAL SER		3,044.17	.00	3,044.17	Automatic Generated Check
	020865	10/10/18	ATTO3 (AT&T)		923.69	.00	923.69	Automatic Generated Check
	020866	10/10/18	BAY03 (BAY AREA NEWS GROUP)		302.45	.00	302.45	Automatic Generated Check
	020867	10/10/18	CAL05 (CALTEST LABS)		805.60	.00	805.60	Automatic Generated Check
	020868	10/10/18	DAI02 (ALLIANT INSURANCE SERVICES/P		6,844.43	.00	6,844.43	Automatic Generated Check
	020869	10/10/18	DAY02 (DAY & NIGHT PEST CONTROL)		218.00	.00	218.00	Automatic Generated Check
	020870	10/10/18	EJW01 (E.J. WARD INC)		87.90	.00	87.90	Automatic Generated Check
	020871	10/10/18	EMEO1 (EMERALD LANDSCAPE CO INC)		1,226.00	.00	1,226.00	Automatic Generated Check
	020872	10/10/18	GEN02 (GENERAL WHOLESALE ELECTRIC)		39.71	.00	39.71	Automatic Generated Check
	020873	10/10/18	IND01 (THE INDEPENDENT)		990.04	.00	990.04	Automatic Generated Check
	020874	10/10/18	JTH01 (J. THAYER COMPANY)		98.68	.00	98.68	Automatic Generated Check
	020875	10/10/18	LIV10 (LIVERMORE SANITATION INC)		2,385.70	.00	2,385.70	Automatic Generated Check
	020876	10/10/18	LYF01 (LYFT, INC)		1,209.94	.00	1,209.94	Automatic Generated Check
	020877	10/10/18	MAN03 (MANTECA BULLETIN)		496.44	.00	496.44	Automatic Generated Check
	020878	10/10/18	MZ01 (MAZE & ASSOCIATES)		15,579.00	.00	15,579.00	Automatic Generated Check
	020879	10/10/18	OFF01 (OFFICE DEPOT)		259.75	.00	259.75	Automatic Generated Check
	020880	10/10/18	PAC11 (PACIFIC ENVIROMENTAL SERV)		240.00	.00	240.00	Automatic Generated Check
	020881	10/10/18	PAC16 (PACIFIC COAST TRANE)		18,689.40	.00	18,689.40	Automatic Generated Check
	020882	10/10/18	PRE03 (PREMIER SECURITY SOLNS CO)		1,335.00	.00	1,335.00	Automatic Generated Check
	020883	10/10/18	REC01 (THE RECORD)		558.60	.00	558.60	Automatic Generated Check
	020884	10/10/18	SCF01 (SC FUELS)		70,014.52	.00	70,014.52	Automatic Generated Check
	020885	10/10/18	SHAO2 (SHAMROCK OFFICE SOLUTIONS)		29.22	.00	29.22	Automatic Generated Check
	020886	10/10/18	TX133 (SAROJA IYER)		157.45	.00	157.45	Automatic Generated Check
	020887	10/10/18	TX191 (ROSE RAHAILA)		19.98	.00	19.98	Automatic Generated Check
	020888	10/10/18	TX200 (ANITA BROWN)		65.24	.00	65.24	Automatic Generated Check
	020889	10/19/18	ATTO2 (AT&T)		389.20	.00	389.20	Automatic Generated Check
	020890	10/19/18	AVI01 (AMADOR VALLEY INDUSTRIES)		384.67	.00	384.67	Automatic Generated Check
	020891	10/19/18	BAY08 (BAY CITY ELECTRIC WORKS)		1,435.87	.00	1,435.87	Automatic Generated Check
	020892	10/19/18	CAL13 (CALIFORNIA TRANSIT)		4,711.79	.00	4,711.79	Automatic Generated Check
	020893	10/19/18	CIT06 (CITY OF LIVERMORE SEWER)		57.63	.00	57.63	Automatic Generated Check
	020894	10/19/18	DIR01 (DIRECT TV)		14.00	.00	14.00	Automatic Generated Check
	020895	10/19/18	EMEO1 (EMERALD LANDSCAPE CO INC)		150.00	.00	150.00	Automatic Generated Check
	020896	10/19/18	GEN05 (GENFARE)		900.00	.00	900.00	Automatic Generated Check
	020897	10/19/18	INT03 (INTERNATL EFFECTIVENESS)		25.00	.00	25.00	Automatic Generated Check
	020898	10/19/18	KIM02 (KIMLEY-HORN AND ASSOC, INC)		110,930.50	.00	110,930.50	Automatic Generated Check
	020899	10/19/18	KKI01 (ALPHA MEDIA LLC)		5,000.00	.00	5,000.00	Automatic Generated Check
	020900	10/19/18	LYF01 (LYFT, INC)		5,689.00	.00	5,689.00	Automatic Generated Check
	020901	10/19/18	MET01 (METROPOLITAN TRANSPORT-)		12,586.58	.00	12,586.58	Automatic Generated Check
	020902	10/19/18	PLAO2 (PLANETERIA MEDIA LLC)		325.00	.00	325.00	Automatic Generated Check
	020903	10/19/18	QUE01 (QUENCH)		81.94	.00	81.94	Automatic Generated Check
	020904	10/19/18	SCF01 (SC FUELS)		22,294.22	.00	22,294.22	Automatic Generated Check
	020905	10/19/18	SOL01 (SOLUTIONS FOR TRANSIT)		2,083.33	.00	2,083.33	Automatic Generated Check
	020906	10/19/18	TEL01 (TPx COMMUNICATIONS)		2,569.53	.00	2,569.53	Automatic Generated Check
	020907	10/19/18	TRA12 (TRAPEZE SOFTWARE GROUP)		8,625.00	.00	8,625.00	Automatic Generated Check
	020908	10/19/18	TX128 (KATHY HANDEL)		37.19	.00	37.19	Automatic Generated Check
	020909	10/19/18	TX136 (VIRGINIA REID)		139.19	.00	139.19	Automatic Generated Check
	020910	10/19/18	TX156 (YVONNE BRETOI)		190.40	.00	190.40	Automatic Generated Check
	020911	10/19/18	TX159 (ROSALIE PEREIRA)		13.81	.00	13.81	Automatic Generated Check
	020912	10/19/18	TX195 (CHARLES CREACY)		76.19	.00	76.19	Automatic Generated Check
	020913	10/19/18	TX202 (KEITH WONG)		30.60	.00	30.60	Automatic Generated Check
	020914	10/19/18	TX203 (AUGUST GALARAGA)		29.75	.00	29.75	Automatic Generated Check
	020915	10/31/18	TAQ01 (TAQUIZAS SPEEDY GARCIA)		2,112.00	.00	2,112.00	Automatic Generated Check
	020916	10/31/18	A&M01 (LEO LAM INC)		2,582.14	.00	2,582.14	Automatic Generated Check
	020917	10/31/18	AIM01 (AIM TO PLEASE JANITORIAL SER		500.00	.00	500.00	Automatic Generated Check
	020918	10/31/18	AMP01 (AMP PRINTING INC.)		1,404.96	.00	1,404.96	Automatic Generated Check
	020919	10/31/18	ATTO3 (AT&T)		927.82	.00	927.82	Automatic Generated Check
	020920	10/31/18	CIT06 (CITY OF LIVERMORE SEWER)		345.98	.00	345.98	Automatic Generated Check
	020921	10/31/18	COR01 (CORBIN WILLITS SYSTEMS)		239.45	.00	239.45	Automatic Generated Check
	020922	10/31/18	DAI02 (ALLIANT INSURANCE SERVICES/P		860.00	.00	860.00	Automatic Generated Check
	020923	10/31/18	HAN01 (HANSON BRIDGETT MARCUS)		2,379.00	.00	2,379.00	Automatic Generated Check
	020924	10/31/18	JTH01 (J. THAYER COMPANY)		135.93	.00	135.93	Automatic Generated Check
	020925	10/31/18	KIM02 (KIMLEY-HORN AND ASSOC, INC)		7,025.70	.00	7,025.70	Automatic Generated Check
	020926	10/31/18	LIV10 (LIVERMORE SANITATION INC)		2,385.70	.00	2,385.70	Automatic Generated Check
	020927	10/31/18	MET01 (METROPOLITAN TRANSPORT-)		14,108.61	.00	14,108.61	Automatic Generated Check
	020928	10/31/18	RHT01 (PRIME MECHANICAL SERVICE INC		817.00	.00	817.00	Automatic Generated Check
	020929	10/31/18	SCF01 (SC FUELS)		42,738.67	.00	42,738.67	Automatic Generated Check
	020930	10/31/18	TX130 (LIU PING C LI)		49.75	.00	49.75	Automatic Generated Check
	020931	10/31/18	TX133 (SAROJA IYER)		148.40	.00	148.40	Automatic Generated Check
	020932	10/31/18	TX146 (CHARLES PLUNGE)		10.20	.00	10.20	Automatic Generated Check
	020933	10/31/18	TX173 (ADELE WRIGHT)		104.60	.00	104.60	Automatic Generated Check
	020934	10/31/18	TX192 (PATRICIA LOVELOCK)		76.50	.00	76.50	Automatic Generated Check
	020935	10/31/18	TX204 (DONALD ALLMER)		34.00	.00	34.00	Automatic Generated Check
Total for Bank Account 105 ----->					1,594,529.97	.00	1,594,529.97	
Grand Total of all Bank Accounts ----->					1,594,529.97	.00	1,594,529.97	

LAVTA
 Month End Payable Activity Report
 Report for 10-18

Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
10-18	A&M01 (LEO LAM INC)	149961	10/22/18	11/21/18	A	2582.14	A&M01, 149961, PO #6982 TIMETABLES & BROCHUR
10-18	AIM01 (AIM TO PLEASE JANITORIAL SE	102218 37-SEP-18	10/22/18 09/30/18	11/21/18 10/30/18	A A	500.00 3044.17	AIM01, 102218, PO #7003 POWER WASH TRANSIT C AIM01, 37-SEPT-18, SEPT-18 JANOTORIAL MONTHL
		Vendor's Total ----->				3544.17	
10-18	AMP01 (AMP PRINTING INC.)	82677	10/26/18	11/25/18	A	1404.96	AMP01, 82677, PO #6981 SHELTER INSERTS 30QTY
10-18	ATT02 (AT&T)	12038430	10/13/18	11/12/18	A	389.20	ATT02, 12038430, PAYER #9391035694 9/13-10/1
10-18	ATT03 (AT&T)	319433400 401794400	09/19/18 10/19/18	10/19/18 11/18/18	A A	923.69 927.82	ATT03, 7319433400, SEPT-18 INTERNET PRI ATT03, 4401794400, OCT-18 INTERNET PRI
		Vendor's Total ----->				1851.51	
10-18	AVI01 (AMADOR VALLEY INDUSTRIES)	706041	09/30/18	10/30/18	A	384.67	AVI01, 706041, SEPT-18 GARBAGE PICK UP SERVI
10-18	BAY03 (BAY AREA NEWS GROUP)	1152664	09/30/18	10/30/18	A	302.45	BAY03, 1152664, PO #6978 VALLEY LINK PUBLIC
10-18	BAY08 (BAY CITY ELECTRIC WORKS)	W198523	09/27/18	10/27/18	A	1435.87	BAY08, W198523, 2018 ANNUAL INSPECT & LOAD T
10-18	BRO03 (KARLA SUE BROWN)	OCT-2018H SEPT-2018H	10/31/18 09/30/18	11/30/18 10/30/18	A A	100.00 100.00	BRO03, OCT-18 BOD STIPEND BRO03, SEPT-18 BOD STIPEND
		Vendor's Total ----->				200.00	
10-18	CAL04 (CALIFORNIA WATER SERVICE)	198092018H 257092818H 361100118H 461100218H 475092818H 575092818H 909092018H	09/20/18 09/28/18 10/01/18 10/02/18 09/28/18 09/28/18 09/20/18	10/20/18 10/28/18 10/31/18 11/01/18 10/28/18 10/28/18 10/20/18	A A A A A A A	1084.98 51.71 35.05 1824.42 68.95 68.95 1711.60	CAL04, 01986555555, BUS WASH 8/18-9/18/18 CAL04, 25755555555, TC FIRE 10/1-10/31/18 CAL04, 36165555555, TC WATER 8/31-9/28/18 CAL04, 46165555555, TC IRRG. 8/31-9/28/18 CAL04, 47555555555, MOA FIRE 10/1-10/31/18 CAL04, 57555555555, CONTRACTOR FIRE 10/1-10/3 CAL04, 90986555555, MOA WATER 8/17-9/18/18
		Vendor's Total ----->				4845.66	
10-18	CAL05 (CALTEST LABS)	590184	09/25/18	10/25/18	A	805.60	CAL05, 590184, PO #6974 2018 RUTAN MANHOLE T
10-18	CAL13 (CALIFORNIA TRANSIT)	312018SEP	10/18/18	11/17/18	A	4711.79	CAL13, 31-2018-SEPT, SEPT-18 INSURANCE CLAIM
10-18	CAL15 (CALTRONICS BUSINESS SYS)	2603633H	09/17/18	10/17/18	A	253.01	CAL15, 2603633, BIZHUB 8/16-9/15/18
10-18	CIT06 (CITY OF LIVERMORE SEWER)	BW101618 TC100918 MOA101618	10/16/18 10/09/18 10/16/18	11/15/18 11/08/18 11/15/18	A A A	65.70 57.63 280.28	CIT06, 138143-00, BUS WASH 9/18-10/16/18 CIT06, 133389-00, TRANSIT CENTER 9/11-10/9/1 CIT06, 133294-00, MOA SEWER 9/18-10/16/18
		Vendor's Total ----->				403.61	
10-18	CIT07 (CITY OF LIVERMORE - WATER)	361091818H 361101618H 388100218H 399091818H 399101618H 430091818H 430101618H 431100218H 432091818H 432101618H	09/18/18 10/16/18 10/02/18 09/18/18 10/16/18 09/18/18 10/16/18 10/02/18 09/18/18 10/16/18	10/18/18 11/15/18 11/01/18 10/18/18 11/15/18 10/18/18 11/15/18 11/01/18 10/18/18 11/15/18	A A A A A A A A A A	32.71 32.71 118.35 24.99 24.99 155.87 155.87 44.44 14.34 14.34	CIT07, 139361-00, ATLANTIS SEWER 8/21-9/18/1 CIT07, 139361-00, ATLANTIS SEWER 9/18-10/16/ CIT07, 139388-00, BUS WASH 9/4-10/2/18 CIT07, 139399-00, ATLANTIS SEWER 8/21-9/18/1 CIT07, 139399-00, ATLANTIS SEWER 9/18-10/16/ CIT07, 138430-01, ATLANTIS INDOOR 8/21-9/18/ CIT07, 138430-01, ATLANTIS INDOOR 9/18-10/16/ CIT07, 138431-00, ATLANTIS IRRG. 9/4-10/2/18 CIT07, 138432-00, ATLANTIS FIRE 8/21-9/18/18 CIT07, 138432-00, ATLANTIS FIRE 9/18-10/16/1
		Vendor's Total ----->				618.61	
10-18	COO03 (BOB COOMBER)	OCT-2018H SEPT-2018H	10/31/18 09/30/18	11/30/18 10/30/18	A A	50.00 100.00	COO03, OCT-18 BOD STIPEND COO03, SEPT-18 BOD STIPEND
		Vendor's Total ----->				150.00	
10-18	COR01 (CORBIN WILLITS SYSTEMS)	B810151	10/15/18	11/14/18	A	239.45	COR01, B810151, OCT-18 SERVICE
10-18	DAI02 (ALLIANT INSURANCE SERVICES/	1477 943378	N09/03/18 10/18/18	10/03/18 11/17/18	A A	6844.43 860.00	DAI02, 1477, FY19 SLIP INSURANCE RAIL GROUP(DAI02, 943378, PO #7014 COMMERCIAL CRIME PRE
		Vendor's Total ----->				7704.43	

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Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
10-18	DAY02 (DAY & NIGHT PEST CONTROL)	137008	09/27/18	10/27/18	A	218.00	DAY02, 137008, 9/14/18 RUTAN SERVICE
10-18	DIR01 (DIRECT TV)	237250388	10/11/18	11/10/18	A	14.00	DIR01, 35237250388, OCT-18 SERVICE
10-18	DIR02 (DIRECT DEPOSIT OF PAYROLL C	20181005H 20181019H	10/12/18 10/26/18	11/11/18 11/25/18	A A	39716.59 42973.09	DIR02, PR DIRECT DEPOSIT 9/22-10/5/18 DIR02, PR DIRECT DEPOSIT 10/6-10/19/18
			Vendor's Total ----->			82689.68	
10-18	EDW01 (TAMARA EDWARDS)	CTA-2018H OCT-2018H SEPT-2018H	10/31/18 10/31/18 10/31/18	11/30/18 11/30/18 11/30/18	A A A	64.00 374.93 42.83	EDW01, CTA FALL CONFERENCE 2018-PER DIEM EDW01, CTA FALL CONFERENCE REIMBURSE 2018 EDW01, AUG-SEPT 18 EXPENSE REIMBURSE
			Vendor's Total ----->			481.76	
10-18	EFT01 (ELECTRONIC FUND TRNFERS)	20180921H 20181005H 20181019H	09/28/18 10/12/18 10/26/18	10/28/18 11/11/18 11/25/18	A A A	8283.59 7101.11 8406.45	EFT01, FEDERAL TAX 9/8-9/21/18 EFT01, FEDERAL TAX 9/22-10/5/18 EFT01, FEDERAL TAX 10/6-10/19/18
			Vendor's Total ----->			23791.15	
10-18	EJW01 (E.J. WARD INC)	0064817IN	09/24/18	10/24/18	A	87.90	EJW01, 0064817-IN, PO #6932 FUEL SITE CARDS
10-18	EME01 (EMERALD LANDSCAPE CO INC)	319405 320658	08/28/18 10/01/18	09/27/18 10/31/18	A A	150.00 1226.00	EME01, 319405, PO #6988 RUTAN IRRG. REPAIRS EME01, 320658, OCT-18 LANDSCAPING SERVICES
			Vendor's Total ----->			1376.00	
10-18	EMP01 (EMPLOYMENT DEVEL DEPT)	20180921H 20181005H 20181019H	09/28/18 10/12/18 10/26/18	10/28/18 11/11/18 11/25/18	A A A	3058.79 2778.43 3105.60	EMP01, STATE TAX 9/8-9/21/18 EMP01, STATE TAX 9/22-10/5/18 EMP01, STATE TAX 10/6-10/19/18
			Vendor's Total ----->			8942.82	
10-18	GEN02 (GENERAL WHOLESALE ELECTRIC)	S4694991	08/14/18	09/13/18	A	39.71	GEN02, S4694991.001, PO #6957 LED DRIVER
10-18	GEN05 (GENFARE)	90140189	09/27/18	10/27/18	A	900.00	GEN05, 90140189, PO #6637 FAREBOX REPLACE-DA
10-18	HAG01 (SCOTT HAGGERTY)	OCT-2018H APTA-2018H SEPT-2018H	10/31/18 10/31/18 10/01/18	11/30/18 11/30/18 10/31/18	A A A	100.00 1886.34 100.00	HAG01, OCT-18 BOD STIPEND HAG01, SEPT-18 APTA CONFERENCE TRAVEL REIMBU HAG01, SEPT-18 BOD STIPEND
			Vendor's Total ----->			2086.34	
10-18	HAN01 (HANSON BRIDGETT MARCUS)	1223385	09/28/18	10/28/18	A	2379.00	HAN01, 1223385, AUG-18 ADMIN LEGAL FEES
10-18	HAU01 (DAVID HAUBERT)	OCT-2018H SEPT-2018H	10/31/18 09/30/18	11/30/18 10/30/18	A A	100.00 100.00	HAU01, OCT-18 BOD STIPEND HAU01, SEPT-18 BOD STIPEND
			Vendor's Total ----->			200.00	
10-18	IND01 (THE INDEPENDENT)	40794	09/30/18	10/30/18	A	990.04	IND01, 40794, PO #6976 PUBLIC NOTICES 9/6 &
10-18	INT03 (INTERNATL EFFECTIVENESS)	39025	10/11/18	11/10/18	A	25.00	INT03, 39025, PO #6990 BUS STOP NOTICE TRANS
10-18	JTH01 (J. THAYER COMPANY)	1286802-0 1299033-0	09/24/18 10/31/18	10/24/18 11/30/18	A A	98.68 135.93	JTH01, 1286802-0, 9/24/18 PRINTING PAPER JTH01, 1299033-0, 10/31/18 PRINTING PAPER
			Vendor's Total ----->			234.61	
10-18	KIM02 (KIMLEY-HORN AND ASSOC, INC)	11673349 11775141 11939987 11939988 12250838 12250840	06/30/18 07/31/18 08/31/18 08/31/18 09/30/18 09/30/18	07/30/18 08/30/18 09/30/18 09/30/18 10/30/18 10/30/18	A A A A A A	82049.80 6113.00 3294.80 19472.90 862.70 6163.00	KIM02, 11673349, 10R CORRIDOR ENHANCEMENT PR KIM02, 11775141, 10R CORRIDOR ENHANCEMENT PR KIM02, 11939987, PO #6172 LAVTA BUS STOP IMP KIM02, 11939988, 10R CORRIDOR ENHANCEMENT PR KIM02, 12250838, PO #6172 LAVTA BUS STOP IMP KIM02, 12250840, 10R CORRIDOR ENHANCEMENT PR
			Vendor's Total ----->			117956.20	
10-18	KKI01 (ALPHA MEDIA LLC)	320226-2 324538-2	09/30/18 09/30/18	10/30/18 10/30/18	A A	4000.00 1000.00	KKI01, 320226-2, 9/10-9/23/18 RADIO ADS KKI01, 324538-2, 9/17-9/23/18 TARGETED RADIO
			Vendor's Total ----->			5000.00	

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10-18	KUL01 (KADRI KULM)	SEPT-2018H	10/31/18	11/30/18	A	24.00	KUL01, SEPT-18 TRAVEL REIMBURSE
10-18	LIV10 (LIVERMORE SANITATION INC)	1046905 1057426	09/30/18 10/31/18	10/30/18 11/30/18	A A	2385.70 2385.70	LIV10, 1046905, SEPT-18 GARBAGE SERVICE LIV10, 1057426, OCT-18 GARBAGE SERVICE
					Vendor's Total ----->	4771.40	
10-18	LYF01 (LYFT, INC)	10733 16881 16882 18124 20610	12/31/17 06/01/18 06/01/18 07/01/18 09/01/18	01/30/18 07/01/18 07/01/18 07/31/18 10/01/18	A A A A A	960.56 1360.05 1694.28 1674.11 1209.94	LYF01, 10733, DEC-17 CODE: GODUBLIN LYF01, 16881, APR-18 CODE: GODUBLIN LYF01, 16882, MAY-18 CODE: GODUBLIN LYF01, 18124, JUN-18 CODE: GODUBLIN LYF01, 20610, AUG-18 CODE: GODUBLIN
					Vendor's Total ----->	6898.94	
10-18	MAN03 (MANTECA BULLETIN)	225520	09/23/18	10/23/18	A	496.44	MAN03, 225520, PO #6973 RAIL PUBLIC NOTICE 9
10-18	MAZ01 (MAZE & ASSOCIATES)	29879	09/30/18	10/30/18	A	15579.00	MAZ01, 29879, FY18 AUDIT WORK-SEPTEMBER 2018
10-18	MCC01 (TONY McCAULAY)	SEPT-2018H	10/31/18	11/30/18	A	402.06	MCC01, JULY-SEPT 18 EXPENSE REIMBURSE
10-18	MER01 (MERCHANT SERVICES)	TC093018H MOA093018H	09/30/18 09/30/18	10/30/18 10/30/18	A A	89.19 89.72	MER01, SEPT-18 TRANSIT CENTER CC FEES MER01, SEPT-18 MOA CC FEES
					Vendor's Total ----->	178.91	
10-18	MET01 (METROPOLITAN TRANSPORT-)	AR018434 AR018615	08/31/18 10/15/18	09/30/18 11/14/18	A A	12586.58 14108.61	MET01, AR018434, JULY-18 CLIPPER FEES MET01, AR018615, AUG-18 CLIPPER FEES
					Vendor's Total ----->	26695.19	
10-18	MTM01 (MEDICAL TRANSPORTATION MANA)	AUG-2018H MTM112115H MTM112116H	10/31/18 10/31/18 10/31/18	11/30/18 11/30/18 11/30/18	A A A	124484.76 11140.50 3097.50	MTM01, AUG-18 MONTHLY SERVICE MTM01, MTM-112115 9/9-9/22/18 MTM01, MTM-112116, 9/23-10/12/18
					Vendor's Total ----->	138722.76	
10-18	MVT01 (MV TRANSPORTATION, INC.)	95745H 95746H AUG-2018H	10/15/18 10/15/18 09/05/18	11/14/18 11/14/18 10/05/18	A A A	378720.32 378720.32 112778.22	MVT01, 95745, OCT-18 1ST INSTALL PAYMENT MVT01, 95746, OCT-18 2ND INSTALL PAYMENT MVT01, AUG-2018 MONTHLY FIXED ROUTE SERVICES
					Vendor's Total ----->	870218.86	
10-18	OAK01 (OAKS BUSINESS PK OWNERS)	4THQTR18H	10/01/18	10/31/18	A	3237.00	OAK01, 4TH QTR BUSINESS PARK DUES 2018-FY19
10-18	OFF01 (OFFICE DEPOT)	342685001	09/18/18	10/18/18	A	259.75	OFF01, 206342685001, 9/18/18 OFFICE SUPPLIES
10-18	PAC01 (AT&T)	ATT 09/18H ATT090718H ATT091118H ATT091318H	09/13/18 09/07/18 09/11/18 09/13/18	10/13/18 10/07/18 10/11/18 10/13/18	A A A A	100.78 33.03 351.40 178.52	PAC01,ACCT #925-245-0576 9/13-10/12/18 PAC01,ACCT #232-351-6260, CONTRACTOR FIRE 9/ PAC01,ACCT #436-951-0106, ATLANTIS T1 9/11-1 PAC01,ACCT #925-243-9029,ATLANTIS ALARM 9/13
					Vendor's Total ----->	663.73	
10-18	PAC02 (PACIFIC GAS AND ELECTRIC)	580100518H 606100418H 726092618H 764091818H 900091318H	10/05/18 10/04/18 09/26/18 09/18/18 09/13/18	11/04/18 11/03/18 10/26/18 10/18/18 10/13/18	A A A A A	7649.06 1531.47 1055.72 139.04 257.83	PAC02, 5809326332-3, MOA ELECTRIC 8/30-9/30/ PAC02, 6062256368-6, ATLANTIS 8/29-9/27/18 PAC02, 7264840356-5, RAPID BUS STOPS 8/21-9/ PAC02, 7649646868-7, DOOLAN TWR 8/13-9/11/18 PAC02, 9007202117-4, MOA GAS 8/14-9/12/18
					Vendor's Total ----->	10633.12	
10-18	PAC11 (PACIFIC ENVIROMENTAL SERV)	1490 1491	10/02/18 10/02/18	11/01/18 11/01/18	A A	120.00 120.00	PAC11, 1490, SEPT-18 RUTAN MONTHLY SERVICE PAC11, 1491, SEPT-18 ATLANTIS MONTHLY SERVICE
					Vendor's Total ----->	240.00	
10-18	PAC16 (PACIFIC COAST TRANE)	C21938 C21939 J17541	09/19/18 09/19/18 09/17/18	10/19/18 10/19/18 10/17/18	A A A	2490.00 1110.00 15089.40	PAC16, C21938, PO #6872 RUTAN HVAC MAINT/INS PAC16, C21939, PO #6873 ATLANTIS HVAC MAINT/ PAC16, J17541, PO #6731 NEW SUPERVISORY CONT
					Vendor's Total ----->	18689.40	
10-18	PEN01 (JERRY PENTIN)	OCT-2018H	10/31/18	11/30/18	A	100.00	PEN01, OCT-18 BOD STIPEND

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10-18	PEN01 (JERRY PENTIN)	SEPT-2018H	09/30/18	10/30/18	A	200.00	PEN01, SEPT-18 BOD STIPEND
		Vendor's Total ----->				300.00	
10-18	PER01 (PERS)	20181005CH	10/12/18	11/11/18	A	3319.71	PER01, PERS CLASSIC CONTRIBUTION 9/22-10/5/1
		20181005NH	10/12/18	11/11/18	A	2993.66	PER01, PERS NEW CONTRIBUTION 9/22-10/5/18
		20181019CH	10/26/18	11/25/18	A	3319.71	PER01, PERS CLASSIC CONTRIBUTION 10/6-10/19/
		20181019NH	10/26/18	11/25/18	A	2993.66	PER01, PERS NEW CONTRIBUTION 10/6-10/19/18
		Vendor's Total ----->				12626.74	
10-18	PER03 (CAL PUB EMP RETIRE SYSTM)	OCT-2018H	09/14/18	10/14/18	A	36296.42	PER03, OCT-18 HEALTH INSURANCE
10-18	PER04 (CALPERS RETIREMENT SYSTEM)	20180921H	09/28/18	10/28/18	A	1267.81	PER04, PERS 457 CONTRIBUTION 9/8-9/21/18
		20181005H	10/12/18	11/11/18	A	1267.65	PER04, PERS 457 CONTRIBUTION 9/22-10/5/18
		20181019H	10/26/18	11/25/18	A	1267.81	PER04, PERS 457 CONTRIBUTION 10/6-10/19/18
		Vendor's Total ----->				3803.27	
10-18	PLA02 (PLANETERIA MEDIA LLC)	15974	10/15/18	11/14/18	A	325.00	PLA02, 15974, PO #6567 WEB HOSTING OCT-18
10-18	PRE03 (PREMIER SECURITY SOLNS CO)	1808-299	09/12/18	10/12/18	A	1335.00	PRE03, 1808-299, PO #6921 TC ALARM SETUP & S
10-18	QUE01 (QUENCH)	1452757	09/30/18	10/30/18	A	81.94	QUE01, 1452757, TRANSIT CENTER MOVE & INSTAL
10-18	REC01 (THE RECORD)	1128020	09/21/18	10/21/18	A	558.60	REC01, 1128020, PO #6964 RAIL PUBLIC NOTICE
10-18	RHT01 (PRIME MECHANICAL SERVICE IN	16422	10/15/18	11/14/18	A	243.00	RHT01, 16422, ATLANTIS HVAC QTRLY MAINT FY19
		16423	10/15/18	11/14/18	A	574.00	RHT01, 16423, RUTAN HVAC QTRLY MAINT FY19
		Vendor's Total ----->				817.00	
10-18	SCF01 (SC FUELS)	3708837	09/20/18	10/20/18	A	20850.82	SCF01, 3708837, 9/20/18 FUEL DELIVERY
		3715395	09/27/18	10/27/18	A	21876.67	SCF01, 3715395, 9/27/18 FUEL DELIVERY
		3723260	10/03/18	11/02/18	A	4374.65	SCF01, 3723260, 10/3/18 FUEL DELIVERY
		3723918	10/04/18	11/03/18	A	22912.38	SCF01, 3723918, 10/4/18 FUEL DELIVERY
		3731040	10/11/18	11/10/18	A	22294.22	SCF01, 3731040, 10/11/18 FUEL DELIVERY
		3737596	10/18/18	11/17/18	A	21594.69	SCF01, 3737596, 10/18/18 FUEL DELIVERY
		3743575	10/25/18	11/24/18	A	21143.98	SCF01, 3743575, 10/25/18 FUEL DELIVERY
		Vendor's Total ----->				135047.41	
10-18	SHA02 (SHAMROCK OFFICE SOLUTIONS)	364411	09/24/18	10/24/18	A	29.22	SHA02, 364411, FRONT DESK PRINTER 8/30-9/29/
10-18	SHE05 (SHELL)	OCT-2018H	10/05/18	11/04/18	A	42.71	SHE05, OCT-18 CC STATEMENT
10-18	SOL01 (SOLUTIONS FOR TRANSIT)	18-1005LA	10/05/18	11/04/18	A	2083.33	SOL01, 18-1005LAVTA, SEPT-18 CLIPPER ANALYSI
10-18	SPE04 (STEVEN G. SPEDOWFSKI)	OCT-2018H	10/31/18	11/30/18	A	100.00	SPE04, OCT-18 BOD STIPEND
		SEPT-2018H	09/30/18	10/30/18	A	100.00	SPE04, SEPT-18 BOD STIPEND
		Vendor's Total ----->				200.00	
10-18	STA04 (STATE BOARD OF)	QTR3-2018H	10/31/18	11/30/18	A	1916.20	STA04, 2018 3RD QTR UNDERGROUND STORAGE MAIN
10-18	STA05 (STATE BOARD OF EQUAL)	QTR3-2018H	10/31/18	11/30/18	A	1074.02	STA05, 2018 3RD QTR EXEMPT FUEL TAX FEE
10-18	STE04 (JONATHAN STEKETEE)	OCT-2018H	10/31/18	11/30/18	A	256.00	STE04, CTA FALL CONFERENCE-PER DIEM 2018
10-18	SUD01 (JENNIFER SUDA)	OCT-2018H	10/31/18	11/30/18	A	55.76	SUD01, OCT-18 EXPENSE REIMBURSE
10-18	TAQ01 (TAQUIZAS SPEEDY GARCIA)	2018-APP	10/30/18	11/29/18	A	2112.00	TAQ01, 2018 AWARD EMPLOYEE APPRECIATION LUNC
10-18	TAX14 (KAREN ADAMS)	0831-0928H	10/18/18	11/17/18	A	101.79	TAX14, PARATAXI REIMBURSE 8/31-9/28/18
10-18	TAX32 (SUE TSANG)	0801-0830H	10/03/18	11/02/18	A	200.00	TAX32, PARATAXI REIMBURSE 8/1-8/31/18
10-18	TAX67 (CHRISTEL RAGER)	0910-0926H	10/18/18	11/17/18	A	147.05	TAX67, PARATAXI REIMBURSE 9/10-9/26/18

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10-18	TAX71 (MARY RARIDON)	0929-1003H	10/18/18	11/17/18	A	30.60	TAX71, PARATAXI REIMBURSE 9/29-10/3/18
10-18	TAX91 (VIVIAN MARIE MILLER)	0807-0916H	10/03/18	11/02/18	A	246.11	TAX91, PARATAXI REIMBURSE 8/7-9/16/18
		0826-1005H	10/18/18	11/17/18	A	153.64	TAX91, PARATAXI REIMBURSE 8/26-10/5/18
		Vendor's Total ----->				399.75	
10-18	TAX99 (SAEED TIRMIZI)	0805-0923H	10/18/18	11/17/18	A	163.20	TAX99, PARATAXI REIMBURSE 8/5-9/23/18
10-18	TEL01 (TPx COMMUNICATIONS)	108640686	09/30/18	10/30/18	A	2569.53	TEL01, 108640686-0, 10/1-10/31/18 SERVICE &
10-18	THA01 (JANINE THALBLUM)	OCT-2018H	10/31/18	11/30/18	A	100.00	THA01, OCT-18 BOD STIPEND
		SEPT-2018H	09/30/18	10/30/18	A	200.00	THA01, SEPT-18 BOD STIPEND
		Vendor's Total ----->				300.00	
10-18	TRA02 (ERICA TRASK)	SEPT-2018H	10/18/18	11/17/18	A	1746.96	TRA02, SEPT-18 APTA CONFERENCE REIMBURSE
10-18	TRA12 (TRAPEZE SOFTWARE GROUP)	AMSER-990H	09/28/18	10/28/18	A	8625.00	TRA12, AMSER0990, PO #6732 TMRNC SERVER REPL
		AMSER0990	09/28/18	10/28/18	A	8625.00	TRA12, AMSER0990, PO #6414 TRAPEZE MAP UPDAT
		AMSER990RH	09/28/18	10/28/18	A	8625.00	TRA12, PO #6414 TRAPEZE MAP UPDATE REVERSE
		Vendor's Total ----->				8625.00	
10-18	TX128 (KATHY HANDEL)	0730-0925	10/18/18	11/17/18	A	37.19	TX128, PARATAXI REIMBURSE 7/30-9/25/18
10-18	TX130 (LIU PING C LI)	0727-1019	10/31/18	11/30/18	A	49.75	TX130, PARATAXI REIMBURSE 7/27-10/19/18
10-18	TX133 (SAROJA IYER)	0824-0918	10/03/18	11/02/18	A	157.45	TX133, PARATAXI REIMBURSE 8/24-9/18/18
		0919-1022	10/31/18	11/30/18	A	148.40	TX133, PARATAXI REIMBURSE 9/19-10/22/18
		Vendor's Total ----->				305.85	
10-18	TX136 (VIRGINIA REID)	0830-0928	10/18/18	11/17/18	A	139.19	TX136, PARATAXI REIMBURSE 8/30-9/28/18
10-18	TX143 (KIM BRETOI)	0905-0928H	10/18/18	11/17/18	A	189.55	TX143, PARATAXI REIMBURSE 9/5-9/28/18
10-18	TX146 (CHARLES PLUNGE)	9-21-18	10/31/18	11/30/18	A	10.20	TX146, PARATAXI REIMBURSE 9/21/18
10-18	TX156 (YVONNE BRETOI)	0904-0927	10/18/18	11/17/18	A	190.40	TX156, PARATAXI REIMBURSE 9/4-9/27/18
10-18	TX159 (ROSALIE PEREIRA)	10-8-18	10/18/18	11/17/18	A	13.81	TX159, PARATAXI REIMBURSE 10/8/18
10-18	TX161 (JYOTSNA MEHTA)	0625-0820H	10/03/18	11/02/18	A	72.49	TX161, PARATAXI REIMBURSE 6/25-8/20/18
10-18	TX173 (ADELE WRIGHT)	0809-1024	10/31/18	11/30/18	A	104.60	TX173, PARATAXI REIMBURSE 8/9-10/24/18
10-18	TX177 (MARILYN LANE)	0816-0915H	10/03/18	11/02/18	A	80.54	TX177, PARATAXI REIMBURSE 8/16-9/15/18
10-18	TX191 (ROSE RAHAILA)	9-17-18	10/03/18	11/02/18	A	19.98	TX191, PARATAXI REIMBURSE 9/17/18
10-18	TX192 (PATRICIA LOVELOCK)	0727-1001	10/31/18	11/30/18	A	76.50	TX192, PARATAXI REIMBURSE 7/27-10/1/18
10-18	TX195 (CHARLES CREACY)	0716-1005	10/18/18	11/17/18	A	76.19	TX195, PARATAXI REIMBURSE 7/16-10/5/18
10-18	TX200 (ANITA BROWN)	0905-0918	10/03/18	11/02/18	A	65.24	TX200, PARATAXI REIMBURSE 9/5-9/18/18
10-18	TX202 (KEITH WONG)	9-24-18	10/18/18	11/17/18	A	30.60	TX202, PARATAXI REIMBURSE 9/24/18
10-18	TX203 (AUGUST GALARAGA)	0627-0629	10/18/18	11/17/18	A	29.75	TX203, PARATAXI REIMBURSE 6/27-6/29/18
10-18	TX204 (DONALD ALLMER)	0906-0917	10/31/18	11/30/18	A	34.00	TX204, PARATAXI REIMBURSE 9/6-9/17/18
10-18	VER01 (VERIZON WIRELESS)	815165477H	09/22/18	10/22/18	A	1367.56	VER01, 9815165477, WIFI & CELL SERVICE 8/23-

REPORT.: Nov 16 18 Friday
RUN....: Nov 16 18 Time: 11:36
Run By.: Daniel Zepeda

LAVTA
Month End Payable Activity Report
Report for 10-18

PAGE: 006
ID #: PY-AC
CTL.: WHE

Period	Vendor # (Name)	Invoice Number	Invoice Date	Due Date	Disc. Terms	Gross Amount	Description
10-18	YEA01 (JENNIFER YEAMANS)	OCT-2018H	10/31/18	11/30/18	A	128.00	YEA01, CTA FALL CONFERENCE-PER DIEM 2018
10-18	ZEP01 (DANIEL ZEPEDA)	10-19-18H	10/18/18	11/17/18	A	1314.18	ZEP01, 2018 CalPERS CONFERENCE REIMBURSE

Total of Purchases -> 1594529.97

AGENDA

ITEM 6



STAFF REPORT

SUBJECT: Fiscal Year 2018 Comprehensive Annual Financial Report (CAFR)

FROM: Tamara Edwards, Director of Finance

DATE: November 27, 2018

Action Requested

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

Background

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

Discussion

Attached for your review is the draft Comprehensive Annual Financial Report for the fiscal year ending June 2018. This report includes the annual audit prepared by Maze and Associates and staff stating that for the period audited, there were no findings.

A manager from Maze and Associates will be attending December 3, 2018 LAVTA Board of Directors meeting to provide an overview and answer any questions when the final CAFR is presented for acceptance.

Recommendation

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

Attachments:

1. Draft LAVTA 2018 Comprehensive Annual Financial Report



Comprehensive Annual Financial Report

Livermore Amador Valley Transit Authority
1362 Rutan Court, Suite 100
Livermore, CA 94551

Office: (925) 455-7555
Fax: (925) 455-1375



wheelsbus.com

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

COMPREHENSIVE ANNUAL FINANCIAL REPORT

FOR THE YEAR ENDED JUNE 30, 2018

PREPARED BY THE ADMINISTRATIVE SERVICES DEPARTMENT

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Introduction Section

1

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

COMPREHENSIVE ANNUAL FINANCIAL REPORT
For the Year Ended June 30, 2018

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LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

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November 1, 2018

**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, 2017 through June 30, 2018.

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

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

1. The *Introductory Section* contains this letter of transmittal, a discussion of the Authority's operations, accomplishments and future goals and projects, a list of principal officials and the Authority's organization chart.
2. The *Financial Section* begins with the Independent Auditors' Reports and Financial Statements. The notes, an integral part of the Financial Statements, are intended to further enhance an understanding of the Authority's current financial status.
3. The *Statistical Section* provides information that is useful for understanding the Authority's financial condition and depicting the past 10 years of history and financial and operational trends of the Authority.
4. The *Compliance Section* includes the Auditors' reports required under the federal Single Audit Act, State Transportation Development Act, 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 people per hour. Today, the Authority's fixed route fleet has 60 buses. The fleet includes the vehicles for local fixed route and bus rapid transit (BRT) service and in 2017/2018 the Authority transported over 1.64 million passengers.

The Authority

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

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

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

The Executive Director oversees the general operations of the transit system in accordance with the policy direction prescribed by the Board of Directors. During the 2018 fiscal year a Director of Planning and Marketing, Director of Finance, Manager of Customer Service and Contract Oversight, Senior Transit Planner, Senior Fleet & Technology Management Specialist, Paratransit Planner, Senior Grants and Management Specialist, Marketing & Communications Specialist, Administrative Assistant, Accounting Analyst, Customer Service Supervisor and two Customer Service Representatives supported the Executive Director.

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

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

Services

The Livermore Amador Valley Transit Authority provides local public transit services to the cities of Dublin, Livermore, and Pleasanton and to the adjacent unincorporated areas of Alameda County. The service area covers approximately 40 square miles and has approximately 233,061 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 in the City of Dublin through a partnership with Transportation Network Companies (TNC).

The Wheels Fixed Route system consists of the following services:

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

Wheels fixed route service runs 365 days a year. On an average weekday, the Authority's fixed route fleet carries an average of 5,871 passengers. Fixed route ridership had been increasing over the years since a FY2001-2005 drop; increasing again thru FY2008, flattening out in FY2009, decreasing in FY2010, and again flattening out in subsequent fiscal years. There was a .1% decrease from FY2015 to FY2016, and another decrease of 6.8% in FY2017. Ridership increased in in FY2018; at 1,647,002, which was a 7.2% increase from FY2017.

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

The Authority's fixed route service is supplemented by Dial-A-Ride paratransit service, which transported 50,967 mobility-impaired patrons in FY2018 on approved vehicles provided by the contracted paratransit provider. While the number of paratransit passengers decreased during the period from FY09 to FY12, the number of passengers increased between FY13-FY16. There was a sharp increase in paratransit trips between FY15 and FY16, which led to increased enforcement of existing paratransit operational and eligibility policies to manage demand. As expected, there was a decrease in trips between FY16 and 17, and another decrease between FY16 and FY17. LAVTA also subsidizes taxi rides for paratransit eligible-passengers through its parataxi program.

The August 2016 bus system redesign shifted unproductive fixed route resources away from low-ridership areas and boosted frequency on major arterials. This left places in the Wheels service area without fixed route service. In order to continue to provide residents with a transportation option, LAVTA staff engaged in a pilot partnership with Transportation Network Companies (Uber, Lyft and De Soto Cab) to provide discounted service in the City of Dublin. This pilot program is expected to continue through FY2019.

ACCOUNTING SYSTEM AND BUDGETARY CONTROLS

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

Internal Accounting Controls

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

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

The concept of reasonable assurance recognizes that:

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

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

Cash Management

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

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

Budgetary Controls

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

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

Risk Management

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

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

Insurance

Liability Limit

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, 2018 audit was conducted by Maze & Associates and their report is included in the Financial Section. Maze & Associates has also audited the Authority’s compliance with the Transportation Development Act, a state law governing the expenditure of Local Transportation Funds; and State Transit Assistance, the Single Audit Act and regulations, the law, rules and regulations governing expenditures of federal awards; Measures B, and BB, and Prop 1B Security and PTMISEA funds. The Auditors’ reports on compliance are presented in the Compliance Section of this report. In all cases the Auditor’s reports are “unmodified” meaning there were no compliance exceptions.

FISCAL YEAR IN REVIEW

LAVTA’s FY18 Budget was \$18,365,924 which was 6.02% higher than FY16. For the seventh consecutive year, no fare increases were implemented. LAVTA was also able to comply with the Board’s policy to maintain reserves equivalent to 3-6 months of operating costs.

In August 2016, a major service redesign was implemented following the Wheels Forward/Comprehensive Operational Analysis. In FY18, LAVTA staff continued to monitor the routes post-implementation and have made minor schedule adjustments to better connect the routes with one another, as well as with BART. On-Time performance during FY18 was 86.0%, up from 83.3% in FY17. Total ridership for FY18 was over 1.6 million, a 7.2% increase from the previous 12 month period.

The capital program had one major area of focus: LAVTA ordered twenty electric-hybrid buses that were received in summer 2018. LAVTA also spent time updating bus shelters with new lighting throughout the service area.

Fiscal Year 2018 Accomplishments

While the previous section summarizes the financial situation last year, this section describes the work accomplished in FY18. In addition to the on-going workload of the agency, staff was busy this year on the following issues and projects.

Policy Related Matters - adopted 2018 Legislative Program and participated in development of state legislation, including two bills related to transit fleet electrification that did not advance out of the legislature. Participated in regional policymaking processes related to transit performance accountability and potential future performance mandates tied to system performance.

Fixed Route Service/Planning – Minor schedule adjustments in February 2018 for all routes connecting with BART due to BART schedule adjustments; completed annual survey to assess customer satisfaction of fixed route services; continued service to Pleasanton and Dublin summer school; completed Dublin school service plan and began implementation of redesigned services; operated a dedicated shuttle during the Alameda County Fair.

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

Capital Projects – installed new Rapid stops at on N Canyons Parkway; worked with Livermore staff to relocate and renovate the historic train depot to the Livermore Transit Center; continued to work with software vendor on functionality of Viewpoint Software for improved management of bus system; purchased 20 hybrid diesel-electric replacement buses; installed new fareboxes on twenty of the agencies “older” vehicles.

Marketing – worked with students and executive staff at Las Positas College to develop a sustainable funding source for an unlimited access student pass program through a student mobility initiative, which passed with a 90% affirmative vote; promoted year two of pilot Student Transit Pass Program at Livermore and Del Valle High Schools, and East Avenue and Christensen Middle Schools; launched year two of individualized marketing program focused along the Dublin Boulevard corridor in Dublin; launched the testing phase of the Shared Autonomous Vehicle (SAV project); completed the Try Transit campaign for middle and high school riders; installed art shelter at Las Positas & Lawrence in Livermore.

Audits/Reviews - completed the FY17 Financial Audit (CAFR); completed an audit on RM2 funds, and completed an FTA Triennial review with only one finding.

Financial Management - received GFOA’s Award of Excellence for Financial Reporting for FY17 CAFR;

Procurement – LAVTA’s largest procurement this year involved the Fixed Route operations and Maintenance contract.

Personnel – completed an agency organizational redesign that added the position of Manager of Customer Service and Contract oversight and combined the positions of Director of Planning and Marketing Manager.

FUTURE OUTLOOK

LAVTA’s FY19 Budget is \$20,573,995 which is 12.02% higher than FY18. The budget assumes LAVTA will provide 137,616 fixed route service hours and 58,000 paratransit trips, and \$75,000 in Wheels on Demand reimbursements. Additionally, the agency’s budget includes expenses and revenues for the Valley Links Rail Environmental Impact Report process. For the first time in nine years a fare increase was approved by the Board of Directors and will be implemented in January of 2019. The impact of the fare increase will be a drop in ridership of 3% and an increase in fare revenue of \$280,000. The Budget for FY19 continues to comply with the Board’s policy to maintain reserves equivalent to 3-6 months of operating costs.

FY19’s major highlights will be continuing the ongoing monitoring of the route network and making adjustments as necessary, evaluating the Go Dublin pilot and making recommendations for expansion, implementing the SAV test in Dublin, finalizing recommendations for the Mobility Forward study, drafting the Long Range Transit Plan for the Agency, rebranding the buses with a new *Wheels* logo, upgrading the transit signal priority and expanding to new intersections.

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

LAVTA's capital program's largest projects this year will be the upgrade of bus shelters and stops, and the upgrade of the Valley's TSP system.

As the transit agency enters into FY19, its activities will occur against the backdrop of an economy continuing to gain momentum after the Great Recession. FAST ACT, the approved federal transportation bill, provides relatively flat, but stable funding for the next few years. State funding for transportation also remains relatively flat.

Fiscal Year 2019 Goals

FY19 marks the eleventh year of operations guided through the use of the Wheels Strategic Plan. The Wheels Strategic Plan establishes an overall vision and mission for Wheels and contains a series of goals and strategies to guide the future development of services and projects. Here's the goals and strategies and projects for FY19:

Goal: Service Development

Strategies:

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

Projects:

- (1) Complete review of fixed routes and create Long Range Transit Plan
- (2) Complete Comprehensive Paratransit Assessment
- (3) Complete Fare Study
- (4) Renegotiate the Hacienda Pass
- (5) Finish Transit Signal Priority Project
- (6) Monitor Go Dublin Program
- (7) Complete Dublin Service Plan
- (8) Complete 12 tests on SAV project
- (9) Complete Advanced Intelligent Intersection Project with City of Dublin
- (10) Upgrade video system on fixed Route Buses and Install video systems on paratransit vehicles.

Goal: Marketing and Public Awareness

Strategies:

- (1) Implement the FY19 Marketing Plan

Projects:

- (1) Improve website with commuter area
- (2) Consider mobile ticketing app
- (3) Replace bus stop signs with rebranded logo/look
- (4) Conduct individualized marketing in Pleasanton along Santa Rita
- (5) Complete N Canyons Parkway Bus Stop Project
- (6) Significantly complete the Pleasanton Smart Trips Corridor Rapid Bus Stop Project
- (7) Replace shelters pass their useful life in Livermore

Goal: Community and Economic Development

Strategies:

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

Projects:

- (1) Development TMA documents for use in City of Dublin
- (2) Encourage City of Livermore to conduct TOD planning adjacent to Livermore Transit Center

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 FY19 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) HR development with focus on employee quality of life and strengthening of technical resources
- (4) Enhance and improve organizational structures, processes and procedures
- (5) Develop policies that hold Board and staff accountable, providing clear direction through sound policy making decisions.

Projects:

- (1) Monitor the performance of Wheels bus system improvements through Viewpoint
- (2) Create improved contract management process for fixed route operator, paratransit operator and bus stop repair and cleaning contractors.
- (3) Continue to emphasize and support training of employees to improve their technical expertise.
- (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 FY19 budget with emphasis on growing ridership from bus system redesign
- (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 2018 show that unemployment rates in Tri-Valley is 2.53% compared to the county-wide figure of 2.6%.² The percentage of unemployed residents has declined since 2010.

At the end of FY 2009, in the face of the economic recession and declining revenues, the Authority reduced service by 25% and immediately saw a decrease in ridership of approximately the same 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. The challenge for the Authority moving forward will be to retain current riders and service levels and continue to plan services that appeal to a market beyond the transit-dependent population and attracting a greater share of “choice” riders.

AWARDS AND ACKNOWLEDGEMENTS

Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the Livermore Amador Valley Transit Authority for its comprehensive annual financial report for the fiscal year ended June 30, 2017. This was the twenty second consecutive year that the Authority has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government entity must publish an easily readable and efficiently organized Comprehensive Annual Financial Report. This Report must satisfy both generally accepted accounting principles and applicable legal requirements.

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

Acknowledgments


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

Executive Director



Michael Tree

Director of Finance



Tamara Edwards

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

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

PRINCIPAL OFFICIALS

June 30, 2018

Board of Directors

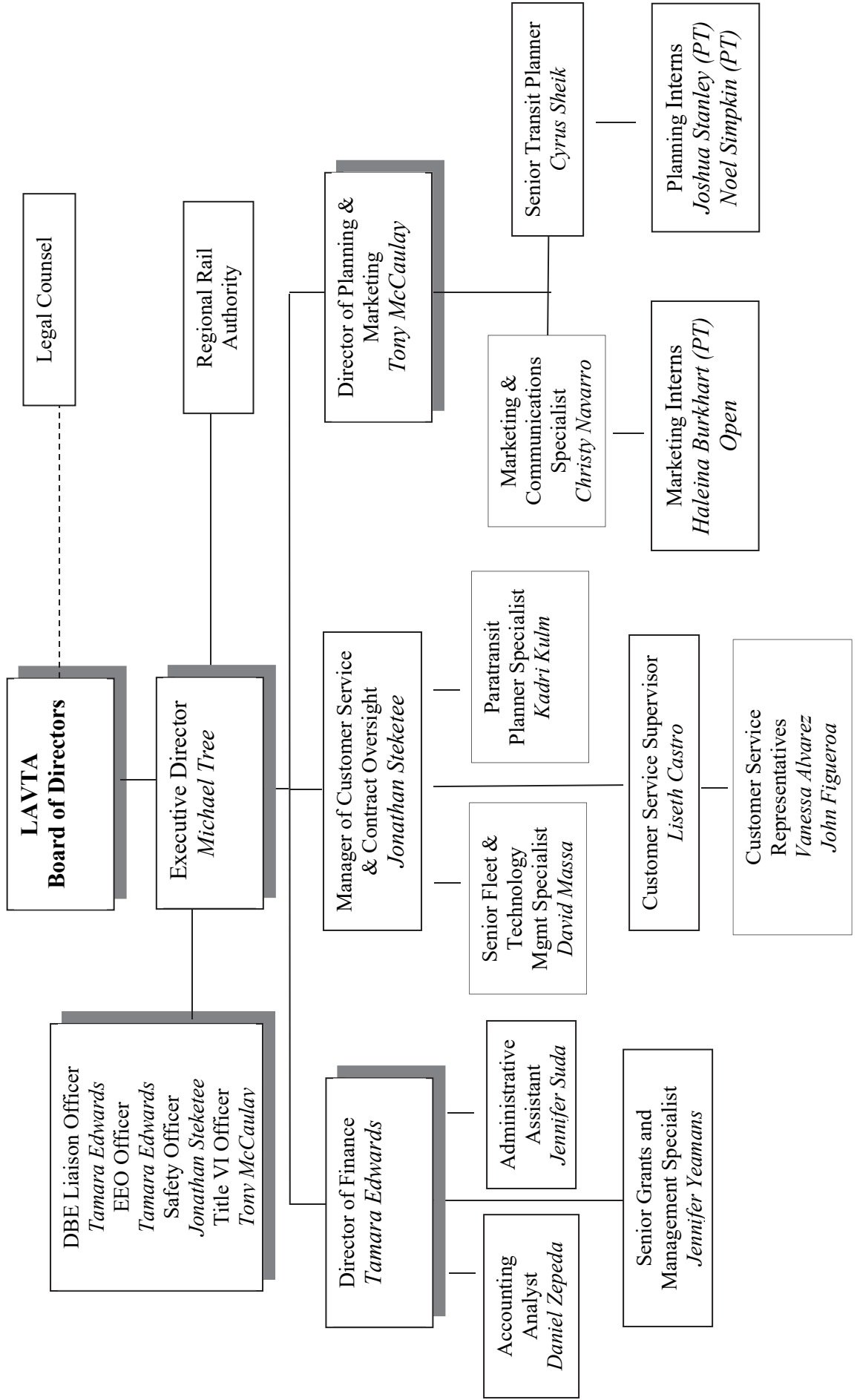
Chair Karla Brown, Councilmember, City of Pleasanton
Vice Chair..... Scott Haggerty, Supervisor, Alameda County
Member Bob Coomber, Councilmember, City of Livermore
Member Jerry Pentin, Vice Mayor, City of Pleasanton
Member David Haubert, Mayor, City of Dublin
Member Don Biddle, Vice Mayor, City of Dublin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

Staff

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

Organizational Chart





Government Finance Officers Association

Certificate of
Achievement
for Excellence
in Financial
Reporting

Presented to

**Livermore/Amador Valley
Transit Authority, California**

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2017

Christopher P. Morill

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 Financial Statements

We have audited the accompanying financial statements of each major fund of the Livermore Amador Valley Transit Authority (Authority) as of and for the year ended June 30, 2018, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of each major fund of the Authority as of June 30, 2018 and the respective changes in financial position and cash flows thereof listed as part of the basic financial statements for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Change in Account Principles

Management adopted the provisions of Governmental Accounting Standards Board Statement No. 75, *Accounting and Financial Reporting for Postemployment Benefits Other than Pensions*, which became effective during the year ended June 30, 2018 and required a prior period adjustment to the financial statements and required the restatement of net position as discussed in Note 1 and Note 7.

The emphasis of this matter does not constitute a modification to our opinions.

Other Matters

Required Supplementary Information

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

Other Information

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

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

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

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report November 1, 2018, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Report on Summarized Comparative Information

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

Maze + Associates

Pleasant Hill, California
November 1, 2018

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MANAGEMENT DISCUSSION AND ANALYSIS

For the Year Ended June 30, 2018

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, 2018.

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, 2018 basic financial statements.

Background and Overview of the Presentation of the Financial Statements

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

1. The Independent Auditor's Report
2. The Management Discussion and Analysis
3. The Basic Financial Statements
4. The Notes to the Financial Statements

1. *The Independent Auditor's Report.* This is an annual report prepared by the auditor to accompany the financial statements.
2. *Management Discussion and Analysis (MD&A).* This report accompanies the GASB34 compliant financial statements. The MD&A must include:
 - A brief explanation of the presentation that makes up the basic financial statements and the relationship of one statement to another.
 - Condensed financial information, allowing comparison of current and prior fiscal periods.
 - Analysis of the Authority's overall financial position (Statement of Net Position), and results of operations (Statement of Revenues, Expenses and Changes in Net Position).
 - Analysis of balances and transactions of major individual funds.
 - Significant capital asset and long-term debt activity.
 - Any facts, decisions, or conditions known at the close of audit fieldwork that is expected to have a significant effect on the financial position or results of operations.

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

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

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

Table 1

Statement of Net Position	Year Ending 6/30/2018	Year Ending 6/30/2017
Assets:		
Cash and investments	\$8,796,928	\$6,891,286
Receivables	6,208,797	5,136,796
Capital assets (depreciated)	62,661,701	51,240,131
OPEB asset		531,210
Total assets	<u>77,667,426</u>	<u>63,799,423</u>
Deferred Outflows		
Deferred Outflows	<u>916,726</u>	<u>380,845</u>
Liabilities:		
Accounts/Claims payable	4,878,578	3,963,725
Due to LTF	10,198,420	7,909,098
Net Pension Liability	1,075,263	886,251
Net OPEB liability	813,894	
Total liabilities	<u>16,966,155</u>	<u>12,759,074</u>
Deferred Inflows		
Deferred inflows	<u>\$94,991</u>	<u>\$79,607</u>
Net Position:		
Net investments in capital assets	2,661,701	51,240,131
Unrestricted	<u>(1,138,695)</u>	<u>101,457</u>
Total restricted Net Position	<u>61,523,006</u>	<u>51,341,588</u>

Assets and Deferred Outflows

Total assets and deferred outflows amounted to \$78,584,152 consisting of \$15,005,725 in current assets such as cash and accounts receivable, \$62,661,701 in capital assets primarily vehicles and facilities including furnishings and equipment, and \$916,726 in pension related deferred outflows. Notes 2, 3, and 8 further describe Cash and Investments, Capital Assets and Pension related expenses, liabilities, and deferred inflows/outflows of resources related to pensions. In the fiscal year ended June 30, 2018 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.

Farebox System Upgrade

The authority purchased new buses in FY17 and FY18. These new buses came with an upgraded farebox system. The remaining twenty older vehicles required an upgrade to their fareboxes in order to have the farebox and farebox reporting system match. The authority took this on in FY18 and will complete the project in FY19.

TSP System Upgrade

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

Liabilities and Deferred Inflows

Liabilities and deferred inflows totaled \$17,061,146 consisting primarily of accounts payable and money due to the LTF. Local Transportation Funds are held at the county and are available to the Authority for future capital and operating needs. The legislated requirement that all Local Transportation Funds be held at the county on behalf of the Authority causes the agency's financial position to look weaker than it would if those reserves were included in the agency's assets. At fiscal year end the agency had an estimated \$11,097,097 in reserves.

Net Position

Change of Net Position was \$10,181,418 this increase in Net Position is due to the additions of capital assets being greater than the depreciation on existing capital assets.

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

The following table summarizes the Statement of Revenues, Expenses and Change in Net Position, or the change in Net Position of governmental activities, for the year ended June 30, 2018 and June 30, 2017:

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

	Year Ending 6/30/2018	Year Ending 6/30/2017
EXPENSES		
Expenses, non-capital		
Board of Directors	\$12,600	\$14,000
Executive Director	1,595,315	389,213
Administrative Services	1,435,628	1,774,636
Planning	813,384	635,082
Marketing	581,771	749,882
Operations	<u>12,582,572</u>	<u>12,150,840</u>
Total Expenses, non-capital	<u>17,021,270</u>	<u>15,713,653</u>
Expenses, capital		
Depreciation	4,831,174	2,899,301
Total Expenses, capital	4,831,174	2,899,301
Total expenses	<u>21,402,444</u>	<u>18,612,954</u>
 REVENUES		
Program operating revenues:		
Fare and contract revenues	\$2,358,653	\$2,100,641
Advertising and ticket concessions	134,585	220,205
Total operating revenues	2,493,238	2,320,846
Non-operating revenues, non-capital:		
Operating grants and contributions	14,517,071	13,425,282
Total non-operating revenues, non-capital	<u>14,517,071</u>	<u>13,425,282</u>
Total non-capital revenues	<u>17,010,309</u>	<u>15,814,240</u>
 Net Loss Before Capital Contributions	 4,391,935	 2,866,826
 Non-operating revenues, capital		
Gain (Loss) on Disposal of Equipment	<u>(33,816)</u>	<u>54,800</u>
Total Gain (Loss)	<u>(33,816)</u>	<u>54,800</u>
Net non-operating revenues before capital contributions (grants)	<u>14,483,255</u>	<u>13,480,082</u>
Capital grants, net		
Total capital grants, net	<u>15,836,559</u>	<u>18,487,722</u>
Total revenues	<u>\$32,813,052</u>	<u>\$34,288,650</u>
 CHANGE IN NET POSITION		
Net Position, beginning	<u>50,112,398</u>	<u>35,665,892</u>
Net Position, ending	<u>61,523,006</u>	<u>51,341,588</u>

Expenses

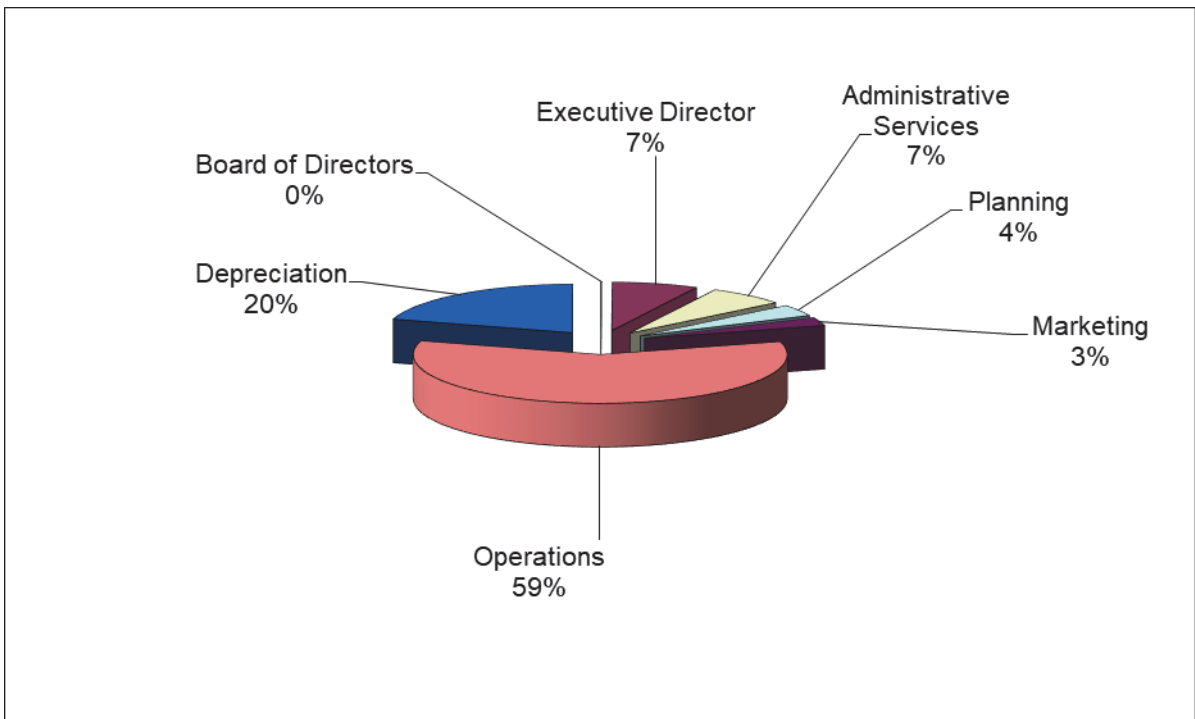
Total expenses including depreciation (which was \$4,831,174) were \$21,402,444 in the fiscal year ending June 30, 2018. Adjusting for depreciation this was an 7.7% increase over the prior year. The increase in expenses was driven by a number of factors, including contract increases for the purchased transportation providers and the costs associated with both WHEELS on Demand and the Rail Planning function.

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

- *Board of Directors* All the costs associated with the Board of Directors including their stipends and professional development expenses are charged to this department.
- *Executive Director* The Executive Director is responsible for the general supervision of the administration of the transit system. All costs associated with this position are accounted for in this cost center. The majority of the expenses charged to this department are the Executive Director's salary and benefits.
- *Administrative Services* Specific department responsibilities include: preparation of operating and capital budgets; financial reporting and analysis; oversight of all financial and compliance audits and preparation of the Comprehensive Annual Financial Report (CAFR); human resources management; procurement oversight; administration of federal, state, and local operating and capital grants; securing federal, state and local grants, monitoring of Authority's comprehensive insurance program; fixed asset management; facilities maintenance; fare and revenue collection; customer service, and general office administration. Significant costs charged to this department are salary and benefits for the eight accounting, grants, administrative and customer service positions, as well as utilities and facility maintenance expenses.
- *Planning* This department plans, organizes, directs, and implements the Authority's short and long-range planning programs. This department is also responsible for transit development functions including capital improvement programs, route planning and scheduling, collection and evaluation of operations data, oversight of information technology support, implementation and monitoring of ADA services. Primary costs in this department are for salary and benefits for four positions.
- *Marketing* The Marketing Department is responsible for planning, organizing, directing, and implementing the Authority's marketing and community outreach programs. In addition to salary and benefits for two employees all printing, advertising, and outside marketing services are charged to this department.

- *Operations* This department is responsible for operating and maintaining fixed route, and Dial-A-Ride paratransit service. Fixed Route services are currently provided under contract by MV Transportation, Inc., and Dial-a-Ride is provided under contract with Medical Transportation Management, both are private transit services providers. In addition to the cost of purchased transportation, liability insurance, and fuel are significant costs attributed to this department.
- *Depreciation* is the final category of expenses. This is the current year depreciation on existing capital assets calculated on a straight-line basis.

A historical comparison of expenses by department is also included in the statistical section of this report. Below are the percentages by department for the fiscal year ending June 2018.



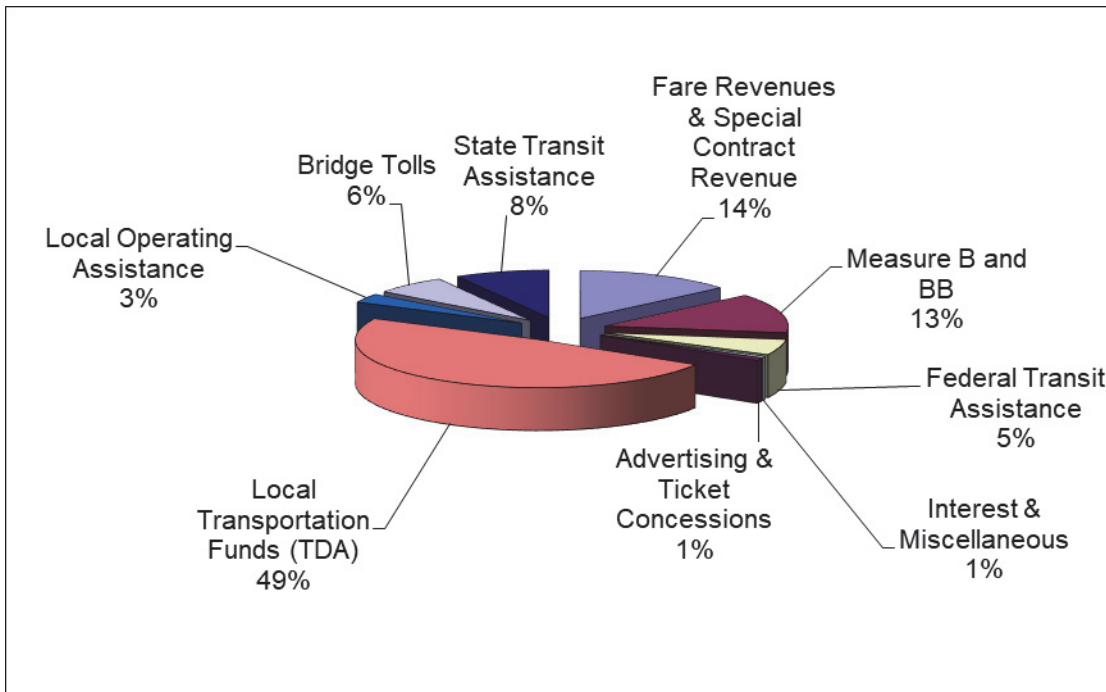
Revenues

The Authority’s primary source of operating revenue is Transportation Development Act (TDA) Article 4.0 and 4.5 funds. In FY18, TDA accounted for 49% of total operating revenue. The rest of the revenue is comprised of Federal Transit Assistance, Passenger Fares, State Transit Assistance, Measures B, and BB, Bridge Tolls, Advertising and Ticket Concessions, and Interest.

Federal operating funds accounted for \$890,169 or 5% of the total; this is an increase over the prior year.

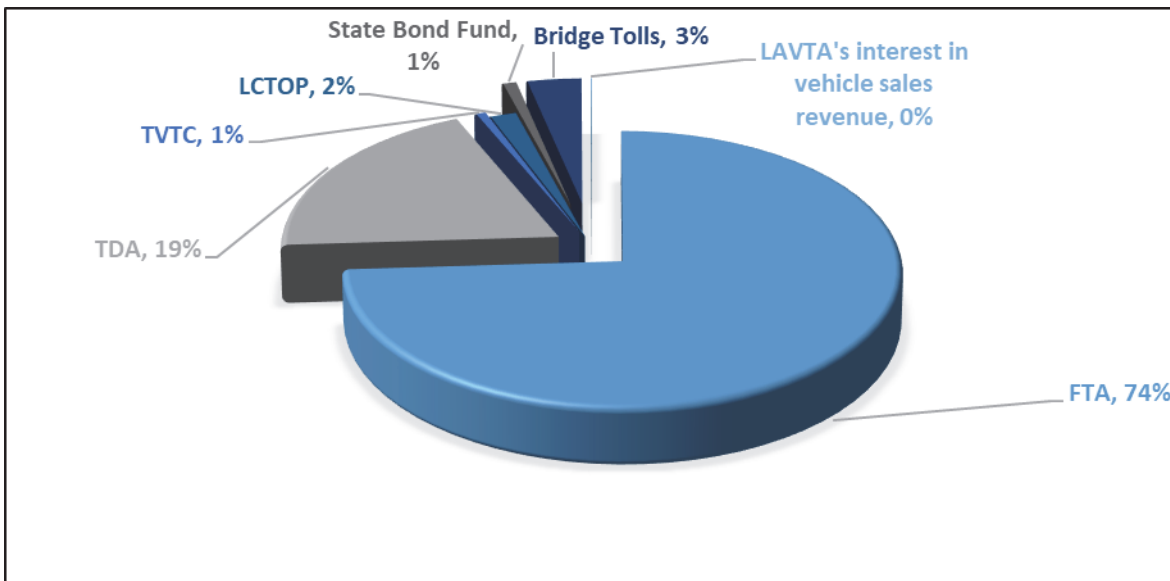
Revenue generated from operations (farebox, contract, and advertising revenues) also increased from the prior year.

The statistical section of this report presents all the revenue sources by year for the previous ten years. Below are percentages by funding source for the fiscal year ending June 2018.



Capital Contributions

Capital contributions in the fiscal year ending June 2018 were \$15,836,559 which is a decrease over the capital contributions for the fiscal year ending June 30, 2017 of \$2,651,163. The decrease in capital contributions is attributed to the decrease in capital spending, brought on a twenty two bus purchase in FY17 versus an 18 bus purchase in FY18. Below are percentages by capital funding source for the fiscal year ending June 2018.



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, 2018
WITH SUMMARIZED TOTALS AS OF JUNE 30, 2017

	2018				Totals	2017 Totals
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning		
ASSETS						
Current Assets						
Cash and investments (Note 2)	\$8,796,928				\$8,796,928	\$6,891,286
Receivables:						
Accounts	1,791,781	\$792,389	\$553,246	\$808,169	3,945,585	1,695,990
Capital grants	612,875				612,875	3,006,487
Due from other fund (Note 1I)	1,499,098				1,499,098	245,910
Prepaid expenses	149,544	1,695			151,239	188,409
Total current assets	12,850,226	794,084	553,246	808,169	15,005,725	12,028,082
Noncurrent Assets						
OPEB Asset						531,210
Capital Assets (Note 3):						
Land and construction in progress	27,454,591				27,454,591	29,329,029
Depreciable assets	71,665,992	40,452			71,706,444	54,139,422
Subtotal capital assets	99,120,583	40,452			99,161,035	83,468,451
Less: accumulated depreciation	(36,465,103)	(34,231)			(36,499,334)	(32,228,320)
Capital assets, net	62,655,480	6,221			62,661,701	51,240,131
Total noncurrent assets	62,655,480	6,221			62,661,701	51,771,341
Total Assets	75,505,706	800,305	553,246	808,169	77,667,426	63,799,423
DEFERRED OUTFLOWS OF RESOURCES						
Pension related (Note 8)	636,066				636,066	380,845
OPEB related (Note 10)	280,660				280,660	
Total Deferred Outflows of Resources	916,726				916,726	380,845
LIABILITIES						
Current Liabilities						
Due to other funds (Note 1I)		550,962	523,461	424,675	1,499,098	245,910
Accounts payable and accrued liabilities	1,041,717	243,122	32,715	383,494	1,701,048	2,834,211
Claims payable (Note 1E)	125,730				125,730	64,788
Total current liabilities	1,167,447	794,084	556,176	808,169	3,325,876	3,144,909
Noncurrent Liabilities						
Unearned revenues (Note 6)	1,552,702				1,552,702	818,815
Due to LTF Operating (Note 4)	10,198,420				10,198,420	7,909,098
Net pension liability (Note 8)	1,075,263				1,075,263	886,251
Net OPEB liability (Note 10)	813,894				813,894	
Total noncurrent liabilities	13,640,279				13,640,279	9,614,164
Total Liabilities	14,807,726	794,084	556,176	808,169	16,966,155	12,759,073
DEFERRED INFLOWS OF RESOURCES						
Pension related (Note 8)	60,124				60,124	79,607
OPEB related (Note 10)	34,867				34,867	
Total Deferred Inflows of Resources	94,991				94,991	79,607
NET POSITION						
Net investment in capital assets (Note 7)	62,655,480	6,221			62,661,701	51,240,131
Unrestricted (Note 7)	(1,135,765)		(2,930)		(1,138,695)	101,457
Total Net Position	\$61,519,715	\$6,221	(\$2,930)		\$61,523,006	\$51,341,588

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, 2018
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2017

	2018				2017	
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals	Totals
PROGRAM OPERATING REVENUES						
Fare revenues	\$1,513,946	\$168,648			\$1,682,594	\$1,613,542
Special contract revenue	627,523	48,536			676,059	487,099
Advertising and ticket concessions	76,764			\$57,821	134,585	220,205
Total program operating revenues	<u>2,218,233</u>	<u>217,184</u>		<u>57,821</u>	<u>2,493,238</u>	<u>2,320,846</u>
PROGRAM OPERATING EXPENSES						
Board of Directors	10,836	1,260	\$126	378	12,600	14,000
Executive Director	258,207	3,122	520,253	813,733	1,595,315	389,213
Administrative services	1,347,963	15,393	31,367	40,905	1,435,628	1,774,636
Planning	552,471	230,416	24,771	5,726	813,384	635,082
Marketing	568,330		11,775	1,666	581,771	749,882
Operations	10,916,947	1,610,061	51,982	3,582	12,582,572	12,150,840
Depreciation (Note 3)	4,378,064	3,110			4,381,174	2,899,301
Total program operating expenses	<u>18,032,818</u>	<u>1,863,362</u>	<u>640,274</u>	<u>865,990</u>	<u>21,402,444</u>	<u>18,612,954</u>
PROGRAM OPERATING LOSSES	<u>(15,814,585)</u>	<u>(1,646,178)</u>	<u>(640,274)</u>	<u>(808,169)</u>	<u>(18,909,206)</u>	<u>(16,292,108)</u>
NON-OPERATING REVENUES (EXPENSES)						
Interest and miscellaneous	79,987				79,987	198,014
Local Transportation Funds 4.0	7,144,536	592,801	78,716	300,000	8,116,053	7,596,488
Local Transportation Funds 4.5		134,616			134,616	123,457
State Transit Assistance	1,357,662	56,773			1,414,435	1,697,975
Local Operating Assistance			514,070		514,070	137,500
FTA operating assistance	540,583	349,586			890,169	941,565
Local Sales Tax/Measure B and BB funds:						
Measure B grants	992,556	186,747			1,179,303	1,092,152
Measure BB grants	729,401	322,544	47,488		1,099,433	966,495
Bridge tolls	580,836			508,169	1,089,005	671,636
Gain (Loss) on disposal of equipment	(33,816)				(33,816)	54,800
Net non-operating revenues, before capital contributions (grants)	<u>11,391,745</u>	<u>1,643,067</u>	<u>640,274</u>	<u>808,169</u>	<u>14,483,255</u>	<u>13,480,082</u>
Capital contributions (grants) (Note 6):						
FTA capital assistance	11,728,464				11,728,464	14,004,539
Local Transportation Funds 4.0	3,079,866				3,079,866	3,087,479
State Bond Fund - Prop 1B	132,519				132,519	862,449
Low Carbon Transit Operations Program	256,773				256,773	
Tri-Valley Transportation Council	92,399				92,399	
Bridge tolls	535,578				535,578	519,943
Proceeds from Bus Sales	10,960				10,960	13,312
Total capital contributions (grants)	<u>15,836,559</u>				<u>15,836,559</u>	<u>18,487,722</u>
Net non-operating revenues and contributions	<u>27,228,304</u>	<u>1,643,067</u>	<u>640,274</u>	<u>808,169</u>	<u>30,319,814</u>	<u>31,967,804</u>
NET INCOME (LOSS) BEFORE OPERATING TRANSFERS	<u>11,413,719</u>	<u>(3,111)</u>			<u>11,410,608</u>	<u>15,675,696</u>
Transfers in						(2,930)
Transfers out						2,930
Change in net position	<u>11,413,719</u>	<u>(3,111)</u>			<u>11,410,608</u>	<u>15,675,696</u>
NET POSITION,						
Beginning of Year, as restated (Note 1J)	<u>50,105,996</u>	<u>9,332</u>	<u>(2,930)</u>		<u>50,112,398</u>	<u>35,665,892</u>
End of Year	<u>\$61,519,715</u>	<u>\$6,221</u>	<u>(\$2,930)</u>		<u>\$61,523,006</u>	<u>\$51,341,588</u>

See accompanying notes to basic financial statements

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED JUNE 30, 2018
WITH SUMMARIZED TOTALS FOR THE YEAR ENDED JUNE 30, 2017

	2018				2017	
	Fixed Route Program	Paratransit Program	WHEELS on Demand	Rail Planning	Totals	Totals
CASH FLOWS FROM OPERATING ACTIVITIES						
Receipts from customers	\$1,506,753	\$217,184	(\$549,941)	(\$659,548)	\$514,448	\$2,543,214
Payments to vendors	(13,134,250)	(1,744,211)	(589,537)	(405,836)	(15,873,834)	(10,987,443)
Payments to and on behalf of employees	(1,666,762)	(142,437)	(23,415)	(90,460)	(1,923,074)	(2,058,714)
Net cash provided (used) by operating activities	(13,294,259)	(1,669,464)	(1,162,893)	(1,155,844)	(17,282,460)	(10,502,943)
CASH FLOWS FROM INVESTING ACTIVITIES						
Interest on investments	79,987				79,987	198,014
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES						
Local Transportation Funds 4.0	9,433,858	592,801	78,716	300,000	10,405,375	9,639,036
Local Transportation Funds 4.5		134,616			134,616	123,457
State Transit Assistance	1,357,662	56,773			1,414,435	1,697,975
TFCAs						137,500
FTA operating assistance	540,583	(6,911)			533,672	968,296
Local sales tax/Measure B and BB funds	1,721,957	509,291	47,488		2,278,736	2,058,647
Bridge tolls	580,836			508,169	1,089,005	671,636
Transfers received from other funds						2,930
Transfers paid to other funds						(2,930)
Interfund payments	(1,499,098)	(168,068)	(842)	(77,000)	(1,745,008)	(467,941)
Interfund receipts	245,910	550,962	523,461	424,675	1,745,008	467,941
Net cash provided by noncapital and financing activities	12,381,708	1,669,464	648,823	1,155,844	15,855,839	15,296,547
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES						
Purchase of capital assets	(15,802,744)				(15,802,744)	(18,473,541)
Proceeds from sale of capital asset	(22,856)				(22,856)	54,800
Capital grants received:						
FTA capital assistance	13,266,574				13,266,574	12,222,515
Local Transportation Funds 4.0	3,933,790		514,070		4,447,860	2,016,259
Tri-Valley Transportation Council	92,399				92,399	
State Bond Fund - Prop 1B	733,887				733,887	(864,252)
Bridge Tolls	537,157				537,157	533,384
Net cash provided (used) by capital and related financing activities	2,738,206		514,070		3,252,276	(4,510,835)
NET CASH FLOWS	1,905,642				1,905,642	480,783
CASH AND INVESTMENTS AT BEGINNING OF YEAR	6,891,286				6,891,286	6,410,503
CASH AND INVESTMENTS AT END OF YEAR	\$8,796,928				\$8,796,928	\$6,891,286
Reconciliation of operating loss to net cash provided (used) by operating activities:						
Operating losses	(\$15,814,585)	(\$1,646,178)	(\$640,274)	(\$808,169)	(\$18,909,206)	(\$16,292,108)
Adjustments to reconcile operating loss to net cash provided by operating activities:						
Depreciation	4,378,064	3,110			4,381,174	2,899,301
Increase (decrease) in:						
Accounts receivable	(625,788)		(549,941)	(717,369)	(1,893,098)	242,463
Prepaid expenses	38,865	(1,695)			37,170	35,963
Net OPEB liability, related deferred inflows, net of deferred outflows	1,099,311				1,099,311	(105,889)
Accounts payable	(2,345,376)	(24,701)	27,322	369,694	(1,973,061)	2,847,758
Claims payable	60,942				60,942	(110,336)
Net pension liability, related deferred inflows, net of deferred outflows	(85,692)				(85,692)	(20,095)
Net cash provided (used) by operating activities	(\$13,294,259)	(\$1,669,464)	(\$1,162,893)	(\$1,155,844)	(\$17,282,460)	(\$10,502,943)

See accompanying notes to basic financial statements

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LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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 taxi-cab companies, and extends the partnership to Transportation Network Companies (TNC) such as Uber and Lyft.

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

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

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

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

B. Fund Accounting

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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.

Rail Planning - The Tri-Valley-San Joaquin Valley Regional Rail Working Group is made up of representatives from the local cities of Alameda County and San Joaquin County. The purpose of this group is to move the BART to Livermore project forward and find a better connection between BART and ACE.

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

	2017-2018	2017-2016
Balance, July 1	\$64,788	\$175,124
Net change in liability for claims and claims paid but not reported	668,622	362,411
Claims paid	(607,680)	(472,747)
Balance, June 30	\$125,730	\$64,788

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

F. *Use of Estimates*

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

G. *Deferred Inflow/Outflow of Resources*

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

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

H. *Fair Value Measurements*

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

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

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

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

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

I. *Interfund Transactions*

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

J. Net Position Restatement

Management adopted the provisions of the Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (OPEB), which became effective during the year ended June 30, 2018. In June 2015, GASB issued Statement No. 75 and the intention of this Statement is to improve the usefulness of information for decisions made by the various users of the financial reports of governments whose employees – both active and inactive employees – are provided with postemployment benefits other than pensions by requiring recognition of the entire net OPEB liability and a more comprehensive measure of OPEB expense.

The implementation of the Statement required the Authority to make prior period adjustments. As a result, the beginning net position was restated and reduced by \$1,229,190. For further information, see Note 10.

NOTE 2 - CASH AND INVESTMENTS

Cash and investments as of June 30, 2018 consist of the following:

Local Agency Investment Fund	\$5,659,779
Cash in bank	3,136,409
Cash on hand	740
Total Cash and Investments	\$8,796,928

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, 2018, these investments matured in an average of 193 days.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 2 - CASH AND INVESTMENTS (continued)

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

C. Credit Risk

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

D. Concentration of Credit Risk

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

E. Fair Value Hierarchy

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

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

NOTE 3 - CAPITAL ASSETS

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

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

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 3 - CAPITAL ASSETS (Continued)

Capital assets comprised the following at June 30, 2018:

	Balance June 30, 2017	Additions / Adjustments	Retirements	Transfers	Balance June 30, 2018
Fixed Route:					
Capital assets not being depreciated:					
Land	\$3,973,472				\$3,973,472
Construction in Progress	25,355,557	\$555,697		(\$2,430,135)	23,481,119
Total capital assets not being depreciated	<u>29,329,029</u>	<u>555,697</u>		<u>(2,430,135)</u>	<u>27,454,591</u>
Capital assets being depreciated:					
Vehicles	40,237,299	14,621,778	(\$9,045)	1,597,696	56,447,728
Facilities	8,576,024	146,356	(44,884)	168,812	8,846,308
Equipment	5,285,647	512,727	(90,045)	663,627	6,371,956
Total capital assets being depreciated	<u>54,098,970</u>	<u>15,280,861</u>	<u>(143,974)</u>	<u>2,430,135</u>	<u>71,665,992</u>
Less accumulated depreciation for:					
Vehicles	(21,202,354)	(3,769,258)	9,043		(24,962,569)
Facilities	(6,034,333)	(339,407)	17,071		(6,356,669)
Equipment	(4,960,512)	(269,398)	84,045		(5,145,865)
Total accumulated depreciation	<u>(32,197,199)</u>	<u>(4,378,063)</u>	<u>110,159</u>		<u>(36,465,103)</u>
Total depreciable assets	<u>21,901,771</u>	<u>10,902,798</u>	<u>(33,815)</u>	<u>2,430,135</u>	<u>35,200,889</u>
Capital assets, net	<u>\$51,230,800</u>	<u>\$11,458,495</u>	<u>(\$33,815)</u>		<u>\$62,655,480</u>
Paratransit					
Capital assets being depreciated:					
Facilities	\$40,452				\$40,452
Total capital assets being depreciated	<u>40,452</u>				<u>40,452</u>
Less accumulated depreciation for:					
Facilities	(31,121)	(\$3,110)			(34,231)
Total accumulated depreciation	<u>(31,121)</u>	<u>(3,110)</u>			<u>(34,231)</u>
Total depreciable assets	<u>9,331</u>	<u>(3,110)</u>			<u>6,221</u>
Capital assets, net	<u>\$9,331</u>	<u>(\$3,110)</u>			<u>\$6,221</u>
Total					
Land and Construction in Progress	\$29,329,029	\$555,697		(\$2,430,135)	\$27,454,591
Depreciable Assets:					
Cost	54,139,422	15,280,861	(\$143,974)	2,430,135	71,706,444
Less accumulated depreciation for:	(32,228,320)	(4,381,173)	110,159		(36,499,334)
Net	<u>21,911,102</u>	<u>\$10,899,688</u>	<u>(\$33,815)</u>	<u>\$2,430,135</u>	<u>35,207,110</u>
All Capital Assets, net	<u>\$51,240,131</u>				<u>\$62,661,701</u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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, 2018, 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, 2018 follows:

Source	Unallocated Balances
Transportation Development Act Funds	\$9,778,570
State Transit Assistance Funds:	
Revenue Based Funds	248,445
Population Based Funds	<u>1,070,082</u>
Total Unallocated Local Transportation Funds	<u><u>\$11,097,097</u></u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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, 2018 are calculated as follows:

Fiscal 2018 unexpended funds:	<u>Fixed Route Program</u>	<u>Paratransit Program</u>	<u>Total</u>
Operating loss	(\$15,814,585)	(\$1,646,178)	(\$17,460,763)
Add back:			
Depreciation	4,378,064	3,110	4,381,174
Interest and miscellaneous	79,987		79,987
Proceeds from Bus Sales	<u>10,960</u>		<u>10,960</u>
Net operating expenses reimbursable by grants	<u>(11,345,574)</u>	<u>(1,643,068)</u>	<u>(12,988,642)</u>
Grants:			
County Measure B Grants	992,556	186,747	1,179,303
County Measure BB Grants	729,401	322,544	1,051,945
Local Operating Assistance			
Bridge Tolls	580,836		580,836
Federal Transportation Administration: Operating Assistance	<u>540,583</u>	<u>349,586</u>	<u>890,169</u>
Net Operating Expenses reimbursable by LTF and STA funds	(8,502,198)	(784,191)	(9,286,389)
State Transit Assistance Receipts	1,357,662	56,773	1,414,435
LTF Receipts:			
Article 4.0	9,433,858	592,802	10,026,660
Article 4.5		<u>134,616</u>	<u>134,616</u>
Due to LTF - fiscal year 2017/2018	2,289,322		2,289,322
Due to LTF - beginning of year	<u>7,909,098</u>		<u>7,909,098</u>
Due to LTF - end of year	<u><u>\$10,198,420</u></u>		<u><u>\$10,198,420</u></u>

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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:

	2018	2017
Operating expenses excluding depreciation	\$1,860,252	\$1,856,394
Less Contributed Services		
Less:		
Actual passenger fare revenues	(168,648)	(180,063)
Special contract revenue	(48,536)	(43,960)
Article 4.0 LTF revenues	(592,802)	(660,819)
Maximum eligibility	\$1,050,266	\$971,552

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

Maximum eligibility	\$1,050,266	\$971,552
Less:		
Article 4.5 LTF revenues	(134,616)	(123,457)
State Transit Assistance	(56,773)	(34,738)
FTA operating assistance	(349,586)	(350,443)
Local sales tax/Measure B funds	(186,747)	(173,813)
Local sales tax/Measure BB funds	(322,544)	(289,101)
Deficit (surplus) of Measure B revenue over maximum eligibility	\$0	\$0

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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.

	2018	2017
Maximum eligibility computed above	\$1,050,266	\$971,552
Total TDA Article 4.5 revenues	\$134,616	\$123,457
Amount, if any, to be returned to LTF	\$0	\$0
Amount, if any, to be returned to Alameda County	\$0	\$0

State Transit Assistance received by the Authority amounted to \$1,414,435 during fiscal year 2017-2018, 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, 2018 are calculated as follows:

	Fixed Route Program	Paratransit Program	Total
Capital costs:			
Capital asset additions	(\$15,836,559)		(\$15,836,559)
Funding sources:			
FTA Capital Assistance	\$11,728,464		\$11,728,464
Local Transportation Fund 4.0	3,079,866		3,079,866
State Bond Fund - Prop 1B	132,519		132,519
Low Carbon Transit Operations Program	256,773		256,773
Tri-Valley Transportation Council	92,399		92,399
Bridge tolls	535,578		535,578
Proceeds from bus sales	10,960		10,960
Total Funding Sources	\$15,836,559		\$15,836,559

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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, 2018 are as follows:

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2017-18	Prior Years	2017-18	
PTMISEA PROGRAMS:						
FY 16 Upgrades and Improvements	\$125,625	\$1,176	\$1,739			\$128,540
FY 15 Upgrades and Improvements	361,514	3,880	2,700	\$157,466	\$13,848	196,780
FY 14 Bus Stop Repair	240,910	2,330	922	125,428	118,671	63
OTHER PROGRAMS:						
FY 17 California Transit Security Grant Program (CTSGP)	29,357		265			29,622
FY 16 California Transit Security Grant Program (CTSGP)	36,696		503			37,199
FY 15 California Transit Security Grant Program (CTSGP)	36,696	372	203	22,279		14,992
Total Prop 1B	\$830,798	\$7,758	\$6,332	\$305,173	\$132,519	407,196
Other Unearned Revenues						1,145,506
Total Unearned Revenues						\$1,552,702

NOTE 7 – NET POSITION

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

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

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 7 – NET POSITION (Continued)

A. *Net Position Restatements*

Management adopted the provisions of the following Governmental Accounting Standards Board (GASB) Statement No. 75, Accounting and Financial Reporting for Postemployment Benefits Other than Pensions (OPEB), which became effective during the year ended June 30, 2018. In June 2015, GASB issued Statement No. 75 and the intention of this Statement is to improve the usefulness of information for decisions made by the various users of the financial reports of governments whose employees – both active employees and inactive employees – are provided with postemployment benefits other than pensions by requiring recognition of the entire net OPEB liability and a more comprehensive measure of OPEB expense.

The implementation of the Statement required the Authority to make prior period adjustments. As a result, the beginning net positions of the Fixed Route Enterprise Fund was restated and reduced by \$1,229,190. See Note 10 for further information.

NOTE 8 – PENSION PLANS

A. *General Information about the Pension Plans*

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

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 8 – PENSION PLANS (Continued)

The Plans' provisions and benefits in effect at June 30, 2018, are summarized as follows:

	<u>Miscellaneous Tier I</u>	<u>Miscellaneous PEPR</u>
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% @ 55	2% @ 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50 - 63	52 - 67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.0% - 2.5%
Required employee contribution rates	7.00%	6.25%
Required employer contribution rates	8.921%	6.533%

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, 2018, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$128,881

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

As of June 30, 2018, 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	\$1,075,263

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 8 – PENSION PLANS (Continued)

The Authority’s net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2017, 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, 2016 rolled forward to June 30, 2017 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, 2016 and 2017 was as follows:

Proportion - June 30, 2016	0.02551%
Proportion - June 30, 2017	<u>0.02728%</u>
Change - Increase (Decrease)	0.00177%

For the year ended June 30, 2018, the Authority recognized pension expense of \$85,692. At June 30, 2018, 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	\$128,881	
Differences between actual and expected experience	1,713	(\$24,548)
Changes in assumptions	212,598	(16,211)
Net differences between projected and actual earnings on plan investments	48,081	
Change in proportion and differences between actual contributions and proportionate share of contributions	<u>244,793</u>	<u>(19,365)</u>
Total	<u><u>\$636,066</u></u>	<u><u>(\$60,124)</u></u>

\$128,881 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, 2019. 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
2019	\$196,020
2020	194,765
2021	84,823
2022	(28,547)
Thereafter	-

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 8 – PENSION PLANS (Continued)

Actuarial Assumptions – The total pension liabilities in the June 30, 2016 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous Plan
Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% (1)
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

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

The underlying mortality assumptions and all other actuarial assumptions used in the June 30, 2016 valuation were based on the results of a January 2014 actuarial experience study for the period 1997 to 2011. Further details of the Experience Study can found on the CalPERS website.

Changes of Assumptions

In 2017, the accounting discount rate reduced from 7.65% to 7.15%.

Discount Rate – The discount rate used to measure the total pension liability was 7.15% for the Plan. To determine whether the municipal bond rate should be used in the calculation of a discount rate for the plan, CalPERS stress tested plans that would most likely result in a discount rate that would be different from the actuarially assumed discount rate. Based on the testing, none of the tested plans run out of assets. Therefore, the current 7.15% discount rate is appropriate, and the use of the municipal bond rate calculation is not deemed necessary. The long term expected discount rate of 7.15% is applied to all plans in the Public Employees Retirement Fund (PERF). The stress test results are presented in a detailed report “GASB Crossover Testing Report” that can be obtained from the CalPERS website.

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.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 8 – PENSION PLANS (Continued)

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

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

Asset Class	Policy Target Allocation	Real Return Years 1 - 10(a)	Real Return Years 11+(b)
Global Equity	47.0%	4.90%	5.38%
Global Fixed Income	19.0%	0.80%	2.27%
Inflation Sensitive	6.0%	0.60%	1.39%
Private Equity	12.0%	6.60%	6.63%
Real Estate	11.0%	2.80%	5.21%
Infrastructure and Forestland	3.0%	3.90%	5.36%
Liquidity	2.0%	-0.40%	-0.90%
Total	<u>100%</u>		

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

(b) An expected inflation of 3.0% 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	\$1,776,045	\$1,075,263	\$494,862

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 9 – DEFERRED COMPENSATION PLAN

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

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

NOTE 10 – POST-EMPLOYMENT HEALTH CARE BENEFITS

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

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

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

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

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

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

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

(a) 100% of the medical plan premiums for the retiree and his or her eligible dependents and (b) The maximum monthly benefits (caps) under the vesting formula multiplied by the vesting percent. Cap amounts vary by coverage level and are adjusted annually. In 2018, the caps are \$725 (single), \$1,377 (two-party) and \$1,766 (family). The vesting percent is based on years of CalPERS membership (but at least 5 years with the Authority).

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

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

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

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, 2018, the Authority's contributions to the Plan were \$280,660.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

Employees Covered by Benefit Terms – Membership in the plan consisted of the following at the measurement date of June 30, 2018

Active employees	14
Inactive employees or beneficiaries currently receiving benefit payments	12
Inactive employees entitled to but not yet receiving benefit payments	-
Total	26

B. Net OPEB Liability

Actuarial Methods and Assumptions – The Authority’s net OPEB liability was measured as of June 30, 2017 and the total OPEB liability used to calculate the net OPEB liability was determined by an actuarial valuation dated June 30, 2018 that was rolled forward using standard update procedures to determine the net OPEB liability as of June 30, 2017, based on the following actuarial methods and assumptions:

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

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

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

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

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Inflation Assets	5.0%	1.25%
Global Debt Securities	27.0%	2.25%
Global Equities	57.0%	5.25%
REIT's	8.0%	4.50%
Commodities	3.0%	1.25%
Total	100.0%	

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 10 POST-EMPLOYMENT HEALTHCARE BENEFITS (Continued)

C. Changes in Net OPEB Liability

The changes in the net OPEB liability follows:

	Increase (Decrease)		
	Total OPEB Liability	Plan Fiduciary Net Position	Net OPEB Liability/(Asset)
	(a)	(b)	(a) - (b)
Balance at 6/30/2016	\$2,130,621	\$1,188,134	\$942,487
Changes Recognized for the Measurement Period:			
Service Cost	94,769		94,769
Interest on the total OPEB liability	151,446		151,446
Changes in benefit terms			
Differences between expected and actual experience			
Changes of assumptions			
Contributions from the employer		244,507	(244,507)
Net investment income		130,957	(130,957)
Administrative expenses		(656)	656
Benefit payments	(123,756)	(123,756)	
Net changes	122,459	251,052	(128,593)
Balance at 6/30/2017 (Measurement Date)	\$2,253,080	\$1,439,186	\$813,894

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 \$14,131.

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

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

Net OPEB Liability/(Asset)		
Discount Rate -1%	Discount Rate	Discount Rate +1%
(6%)	(7%)	(8%)
\$1,134,269	\$813,894	\$553,296

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

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 (6.5%)	Trend Rates (7.5%)	1% Increase (8.5%)
\$523,895	\$813,894	\$1,200,029

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

For the year ended June 30, 2018, the Authority recognized OPEB expense of \$280,660. At June 30, 2018, 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	\$280,660	
Differences between actual and expected experience		
Changes of assumptions		
Net differences between projected and actual earnings on plan investments		\$34,867
Total	\$280,660	\$34,867

\$280,660 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, 2019. 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
2019	(\$8,717)
2020	(8,717)
2021	(8,717)
2022	(8,716)
2023	
Thereafter	

F. Payable to the OPEB Plan

At June 30, 2018, the Authority reported a payable of \$118,596 for the outstanding amount of contributions to the OPEB plan required for the year ended June 30, 2018.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
NOTES TO BASIC FINANCIAL STATEMENTS
For The Year Ended June 30, 2018

NOTE 11 - CONTINGENT LIABILITIES

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

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

NOTE 12 - MAJOR CONTRACTOR

During fiscal year 2010-2011, the Authority renewed its contract agreement with MV Transportation Inc. to operate and maintain the fixed route program. The term is from July 1, 2011, to June 30, 2014, with an option to extend up to four additional one-year terms. The contract was extended through June 30, 2018. MV Transportation Inc. is paid monthly based on a fixed fee plus a fee calculated at a fixed rate of \$43.02 per vehicle multiplied by the number of service hours. Expenses incurred under this contract amounted to \$9,021,116 for the fiscal year ended June 30, 2018.

During fiscal year 2013-2014, the Authority entered into a contract agreement with Medical Transportation Management, Inc., to operate and maintain the Paratransit program. The term of this agreement is from May 1, 2014 to June 30, 2017, with an option to extend for up to four additional one-year terms. In June of 2017, the Authority exercised the option to extend the contract through June 30, 2018. Medical Transportation Management is paid monthly based on a fixed rate per-trip less a Paratransit fare credit per-ride due to the Authority. Expenses incurred under this contract amounted to \$1,605,012 for the fiscal year ended June 30, 2018.

REQUIRED SUPPLEMENTARY INFORMATION

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Agent Multiple-Employer Defined Pension Plan
As of fiscal year ending June 30, 2018
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
Plan's proportion of the Net Pension Liability (Asset)	0.0099%	0.0231%	0.0255%	0.0273%
Plan's proportion share of the Net Pension Liability (Asset)	\$617,185	\$634,007	\$886,251	\$1,075,263
Plan's Covered Payroll	\$1,065,075	\$1,055,059	\$1,182,687	\$1,280,580
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%
Plan's Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	79.82%	78.40%	74.06%	73.31%

Notes to Schedule:

* Fiscal year 2015 was the first year of implementation.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Agent Multiple-Employer Defined Pension Plan
As of fiscal year ending June 30, 2018
Last 10 Years*
SCHEDULE OF CONTRIBUTIONS

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

Notes to Schedule:

	<u>Miscellaneous Plan</u>
Valuation Date	June 30, 2016
Measurement Date	June 30, 2017
Actuarial Cost Method	Entry-Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions:	
Discount Rate	7.15%
Inflation	2.75%
Salary Increases	Varies by Entry Age and Service
Investment Rate of Return	7.5% (1)
Mortality Rate Table ¹	Derived using CalPERS' Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.75% until Purchasing Power Protection Allowance Floor on Purchasing Power applies, 2.75% thereafter

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

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

* Fiscal year 2015 was the first year of implementation.

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

Other Post-Employment Benefit Plan

As of fiscal year ended June 30, 2018

SCHEDULE OF CHANGES IN THE NET OPEB LIABILITY AND RELATED RATIOS

Measurement Date	<u>6/30/17</u>
Total OPEB Liability	
Service Cost	\$94,769
Interest	151,446
Changes in benefit terms	
Differences between expected and actual experience	
Changes of assumptions	
Benefit payments	(123,756)
Net change in total OPEB liability	<u>122,459</u>
Total OPEB liability - beginning	<u>2,130,621</u>
Total OPEB liability - ending (a)	<u><u>\$2,253,080</u></u>
Plan fiduciary net position	
Contributions - employer	\$244,507
Contributions - employee	
Net investment income	130,957
Administrative expense	(656)
Benefit payments	(123,756)
Net change in plan fiduciary net position	<u>251,052</u>
Plan fiduciary net position - beginning	<u>1,188,134</u>
Plan fiduciary net position - ending (b)	<u><u>\$1,439,186</u></u>
Net OPEB liability - ending (a)-(b)	<u><u>\$813,894</u></u>
Plan fiduciary net position as a percentage of the total OPEB liability	63.88%
Covered-employee payroll	<u><u>\$1,299,760</u></u>
Net OPEB liability as a percentage of covered-employee payroll	<u><u>62.62%</u></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, 2018
SCHEDULE OF CONTRIBUTIONS

SCHEDULE OF CONTRIBUTIONS

CALPERS

Last 10 fiscal years*

Fiscal Year Ended June 30,	2018
Actuarially determined contribution	\$162,064
Contributions in relation to the actuarially determined contribution	280,660
Contribution deficiency (excess)	(\$118,596)
Covered-employee payroll	\$1,299,760
Contributions as a percentage of covered-employee payroll	21.59%

Notes to Schedule

Valuation date: 6/30/2017

Methods and assumptions used to determine contribution rates:

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

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, 2018
WITH SUMMARIZED TOTALS FOR THE YEAR OF JUNE 30, 2017

	Fixed Route	Paratransit	WHEELS on Demand	Rail Planning	Totals	
					2018	2017
REVENUES						
Fares	\$1,513,946	\$168,648			\$1,682,594	\$1,613,542
Special contract revenue	627,523	48,536			676,059	487,099
Advertising and concessions	76,764			\$57,821	134,585	220,205
Interest and miscellaneous	79,987				79,987	198,014
Local Transportation Funds 4.0	7,144,536	592,801	\$78,716	300,000	8,116,053	7,596,488
Local Transportation Funds 4.5		134,616			134,616	123,457
State Transit Assistance	1,357,662	56,773			1,414,435	1,697,975
Local operating assistance			514,070		514,070	137,500
FTA operating assistance	540,583	349,586			890,169	941,565
Local sales tax/Measure B funds - allocations	992,556	186,747			1,179,303	1,092,152
Local sales tax/Measure BB funds	729,401	322,544	47,488		1,099,433	966,495
Bridge tolls and concessions	580,836			508,169	1,089,005	671,636
Total Revenues	\$13,643,794	\$1,860,251	\$640,274	\$865,990	\$17,010,309	\$15,746,128
EXPENSES						
Labor	\$1,138,090	\$106,112	\$18,028	\$75,025	\$1,337,255	\$1,443,687
Fringe benefits	528,672	36,325	5,387	15,435	585,819	615,027
Services	825,589	75,437	70,142	765,334	1,736,502	559,468
Purchased transportation	9,021,116	1,631,607	31,639		10,684,362	10,338,359
Fuel, parts, supplies and other operation costs	1,180,957	5,766		3,313	1,190,036	1,734,209
Insurance	608,182	1,523		3,582	613,287	506,108
Administration and legal	352,148	3,482	515,078	3,301	874,009	562,582
Depreciation	4,378,064	3,110			4,381,174	2,899,301
Total Expenses	\$18,032,818	\$1,863,362	\$640,274	\$865,990	\$21,402,444	\$18,658,741

Statistical Section

3

STATISTICAL SECTION

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

Financial Trends

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

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

Revenue Capacity & Demographic and Economic Information

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

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

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

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

Debt Capacity

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

Operating Information

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

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

Sources

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

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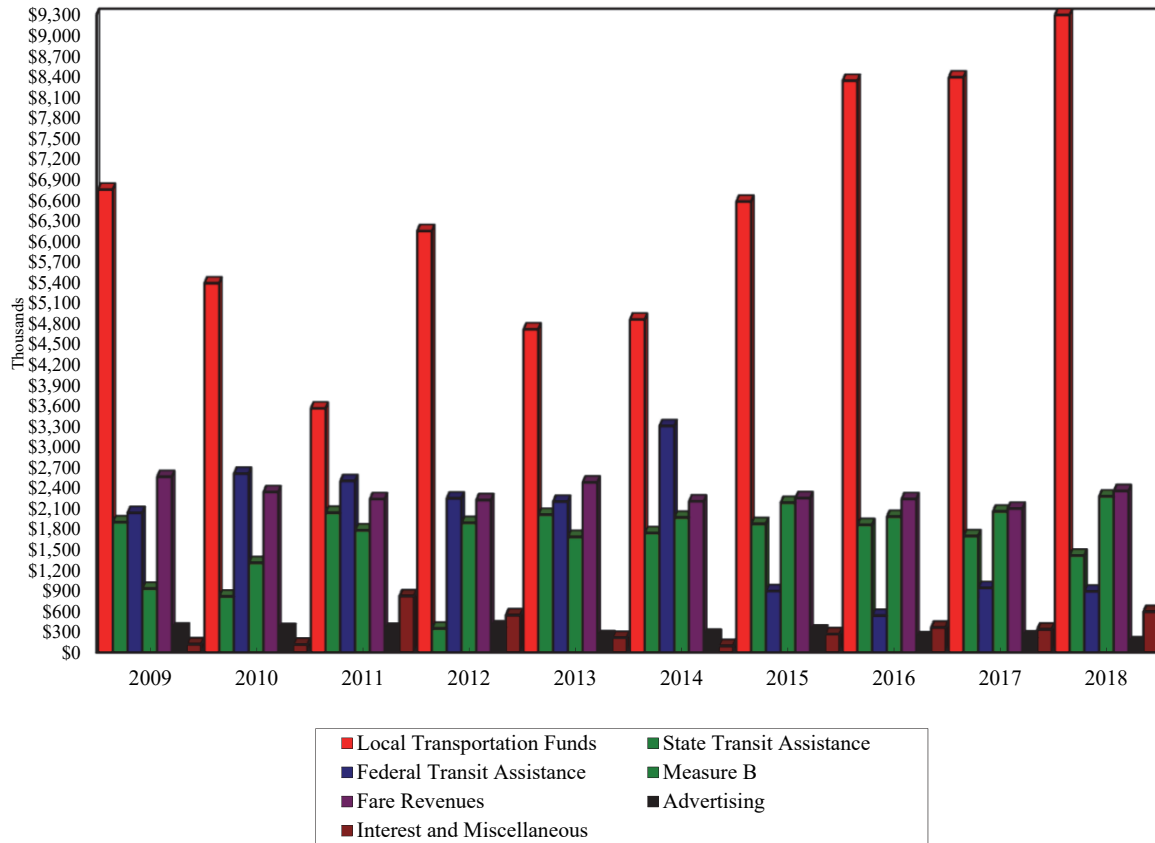
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
Financial Trends
Changes in Net Position and Statement of Net Position
Last Ten Fiscal Years

	<u>2009</u>	<u>2010</u>	<u>2011</u>
Operating Revenues:			
Fare Revenue & Special Contract Revenue	\$2,563,937	\$2,341,303	\$2,238,915
Advertising & Ticket Concessions	336,458	327,377	332,274
Total Operating Revenues	<u>2,900,395</u>	<u>2,668,680</u>	<u>2,571,189</u>
Operating Expenses:			
Board of Directors	24,922	10,670	12,100
Executive Director	236,926	238,527	223,373
Administrative Services	1,573,255	1,382,776	1,389,776
Planning	490,632	489,442	474,195
Marketing	399,096	432,056	465,480
Operations	11,922,206	10,356,462	10,719,199
Depreciation	3,090,734	3,499,951	3,542,369
Total Operating Expenses	<u>17,737,771</u>	<u>16,409,884</u>	<u>16,826,492</u>
Operating loss	<u>(14,837,376)</u>	<u>(13,741,204)</u>	<u>(14,255,303)</u>
Nonoperating Revenues (Expenses):			
Local Transportation Funds	6,754,812	5,390,330	2,876,917
State Transit Assistance	1,901,482	817,396	2,040,616
Local Operating Assistance		85,883	758,038
Federal Transit Assistance	2,038,314	2,611,235	2,503,783
Measures B & BB	931,851	1,307,095	1,782,765
Bridge tolls	101,500		686,001
Interest and Miscellaneous	18,683	29,314	64,814
Gain (loss) on disposal of capital assets	(177,346)	(248,369)	296,844
Total Nonoperating Revenues	<u>11,569,296</u>	<u>9,992,884</u>	<u>11,009,778</u>
Add Capital contributions (grants)			
STP/CMAQ Grant			
FTA Capital Assistance	698,618	10,009,505	6,429,256
Local Transportation Funds 4.0	522,895	2,030,479	498,903
AVL State			
Bridge Tolls	621,139	74,999	225,322
Local Sales / Measure B	109,200		
State Bond Fund - Prop 1B	812,646	265,557	153,154
Low Carbon Transit Operations Program			
Tri-Valley Transportation Council			
State Transit Assistance			
STIP			
Contractor Contribution			
Proceeds from Bus Sales			
Total Capital Contributions	<u>2,764,498</u>	<u>12,380,540</u>	<u>7,306,635</u>
Change in net position	<u>(503,582)</u>	<u>8,632,220</u>	<u>4,061,110</u>
Net position - beginning of period	<u>27,773,597</u>	<u>27,270,015</u>	<u>35,902,235</u>
Net position - end of period	<u>\$27,270,015</u>	<u>\$35,902,235</u>	<u>\$39,963,345</u>
Statement of Net Position			
Net investment in capital assets	<u>\$27,270,015</u>	<u>\$35,902,235</u>	<u>\$39,963,345</u>

Source: LAVTA's basic financial statements.

2012	2013	2014	2015	2016	2017	2018
\$2,224,902	\$2,482,825	\$2,206,694	\$2,253,853	\$2,239,549	\$2,100,641	\$2,358,653
365,394	222,653	245,295	307,378	207,674	220,205	134,585
2,590,296	2,705,478	2,451,989	2,561,231	2,447,223	2,320,846	2,493,238
13,800	11,900	15,000	13,900	12,400	14,000	12,600
256,528	256,794	301,175	267,874	286,187	389,213	1,595,315
1,433,790	1,451,961	1,487,766	1,463,419	1,626,818	1,774,636	1,435,628
445,676	467,394	484,615	549,575	872,266	635,082	813,384
481,728	297,587	320,775	308,716	380,240	749,882	581,771
11,144,981	11,052,981	11,818,800	11,764,743	12,354,542	12,150,840	12,582,572
3,984,765	3,749,118	3,554,273	3,593,338	2,851,726	2,899,301	4,381,174
17,761,268	17,287,735	17,982,404	17,961,565	18,384,179	18,612,954	21,402,444
(15,170,972)	(14,582,257)	(15,530,415)	(15,400,334)	(15,936,956)	(16,292,108)	(18,909,206)
5,570,918	4,055,154	4,134,353	6,001,207	7,760,657	7,719,945	8,250,669
348,781	2,011,249	1,742,123	1,876,877	1,862,911	1,697,975	1,414,435
540,671	208,538	36,347	176,611	263,750	137,500	514,070
2,250,272	2,201,915	3,306,883	894,942	536,514	941,565	890,169
1,891,459	1,687,287	1,969,687	2,185,850	1,981,247	2,058,647	2,278,736
580,836	663,388	727,831	580,836	580,836	671,636	1,089,005
3,270	5,608	58,918	90,673	99,315	198,014	79,987
(218,247)	(474)	(14,718)	(153,065)		54,800	(33,816)
10,967,960	10,832,665	11,961,424	11,653,931	13,085,230	13,480,082	14,483,255
802,913	3,991,864	403,473	86,710	62,522	14,004,539	11,728,464
281,898	313,069	731,653	213,514	82,892	3,087,479	3,079,866
	70,195	773	37,851	15,020	519,943	535,578
496,713	1,242,373	537,063	111,868	111,765	862,449	132,519
						256,773
						92,399
114,047	9,125					
2,311,645	1,688,355					
104,970						
					13,312	10,960
4,112,186	7,314,981	1,672,962	449,943	272,199	18,487,722	15,836,559
(90,826)	3,565,389	(1,896,029)	(3,296,460)	(2,579,527)	15,675,696	11,410,608
39,963,345	39,872,519	43,437,908	41,541,879	38,245,419	35,665,892	50,112,398
\$39,872,519	\$43,437,908	\$41,541,879	\$38,245,419	\$35,665,892	\$51,341,588	\$61,523,006
\$39,872,519	\$43,437,908	\$41,541,879	\$38,245,419	\$35,665,892	\$51,341,588	\$61,523,006

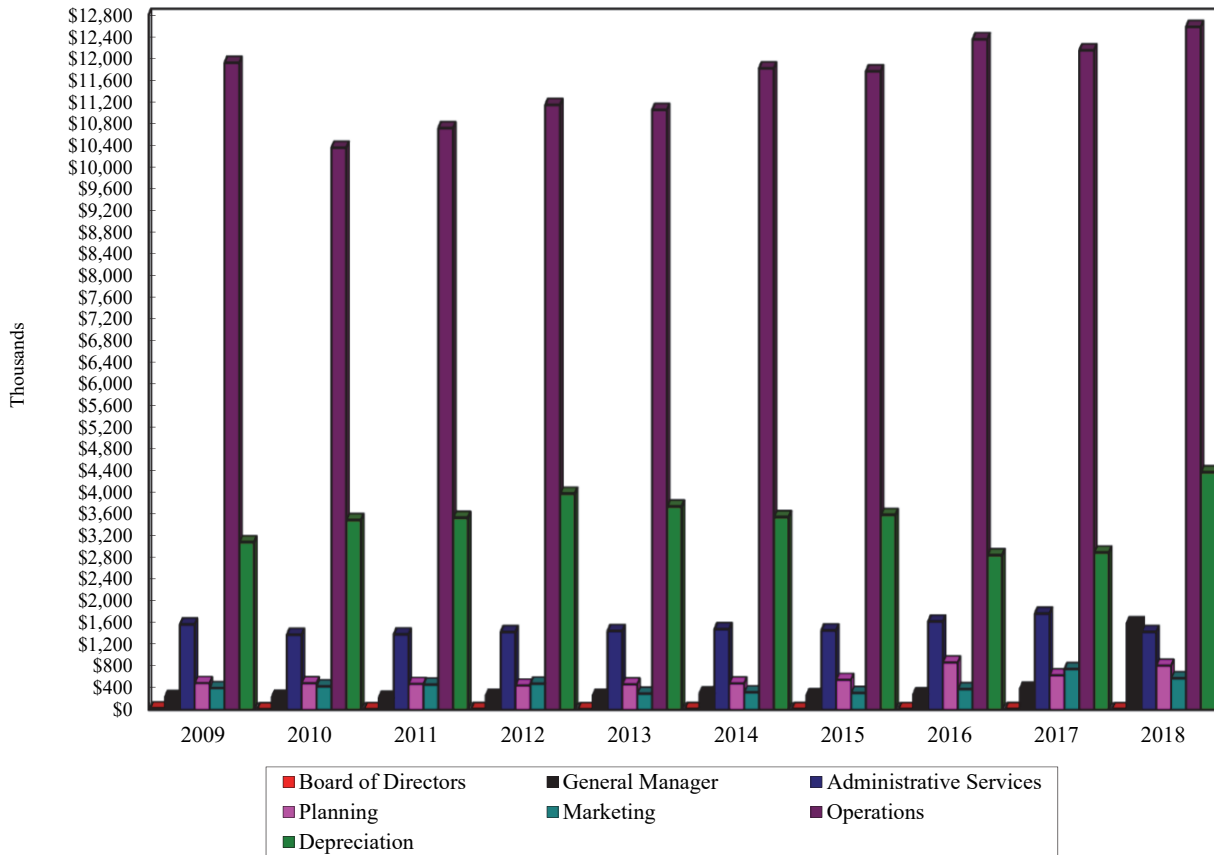
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING REVENUES BY SOURCE
LAST TEN FISCAL YEARS**



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
2009	\$6,754,812	\$1,901,482	\$2,038,314	\$931,851	\$2,563,937	\$336,458	\$120,183	\$14,647,037
2010	5,390,330	817,396	2,611,235	1,307,095	2,341,303	327,377	115,197	12,909,933
2011	3,562,918	2,040,616	2,503,783	1,782,765	2,238,915	332,274	822,852	13,284,123
2012	6,151,754	348,781	2,250,272	1,891,459	2,224,902	365,394	543,941	13,776,503
2013	4,718,542	2,011,249	2,201,915	1,687,287	2,482,825	222,653	214,146	13,538,617
2014	4,862,184	1,742,123	3,306,883	1,969,687	2,206,694	245,295	95,265	14,428,131
2015	6,582,043	1,876,877	894,942	2,185,850	2,253,853	307,378	267,284	14,368,227
2016	8,341,493	1,862,911	536,514	1,981,247	2,239,549	207,674	363,065	15,532,453
2017	8,391,581	1,697,975	941,565	2,058,647	2,100,641	220,205	335,514	15,746,128
2018	9,339,674	1,414,435	890,169	2,278,736	2,358,653	134,585	594,057	17,010,309

Source: Livermore Amador Valley Transit Authority Audit Reports

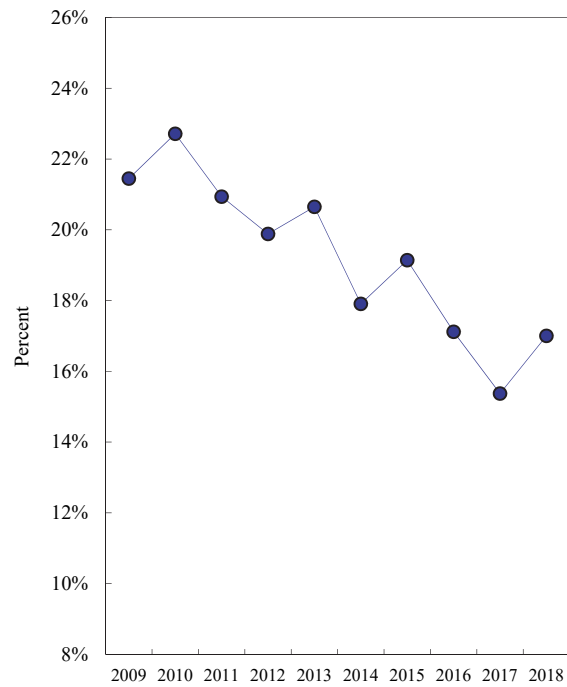
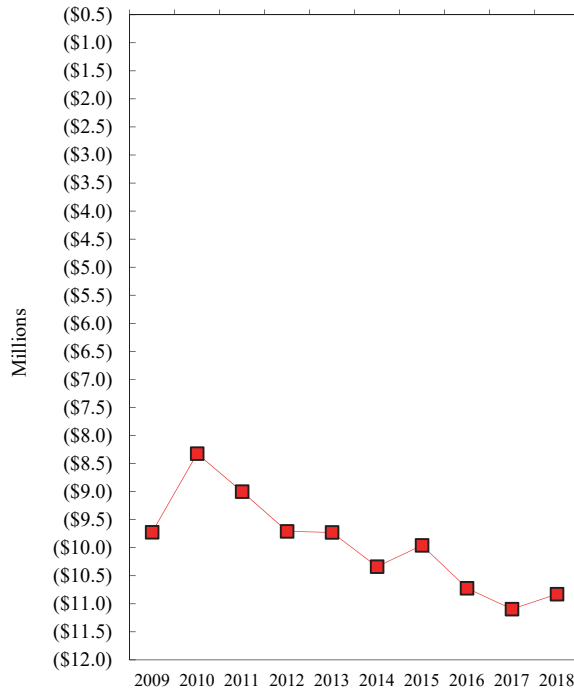
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
OPERATING EXPENSES BY FUNCTION
LAST TEN FISCAL YEARS**



Fiscal Year	Board of Directors	Executive Director	Administrative Services	Planning	Marketing	Operations	Depreciation	Total
2009	\$24,922	\$236,926	\$1,573,255	\$490,632	\$399,096	\$11,922,206	\$3,090,734	\$17,737,771
2010	10,670	238,527	1,382,776	489,442	432,056	10,356,462	3,499,951	16,409,884
2011	12,100	223,373	1,389,776	474,195	465,480	10,719,199	3,542,369	16,826,492
2012	13,800	256,528	1,433,790	445,676	481,728	11,144,981	3,984,765	17,761,268
2013	11,900	256,794	1,451,961	467,394	297,587	11,052,981	3,749,118	17,287,735
2014	15,000	301,175	1,487,766	484,615	320,775	11,818,800	3,554,273	17,982,404
2015	13,900	267,874	1,463,419	549,575	308,716	11,764,743	3,593,338	17,961,565
2016	12,400	286,187	1,626,818	872,266	380,240	12,354,542	2,851,726	18,384,179
2017	14,000	389,213	1,774,636	635,082	749,882	12,150,840	2,899,301	18,612,954
2018	12,600	1,595,315	1,435,628	813,384	581,771	12,582,572	4,381,174	21,402,444

Source: Livermore Amador Valley Transit Authority Audit Reports

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



—■— Operating Losses

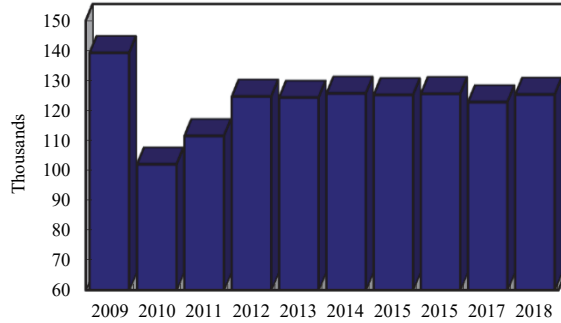
—●— Farebox Recovery Ratio

Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
2009	\$12,379,790	\$2,655,341	(\$9,724,449)	21.4%
2010	10,768,750	2,446,180	(8,322,570)	22.7%
2011	11,384,641	2,383,763	(9,000,878)	20.9%
2012	12,117,793	2,409,432	(9,708,361)	19.9%
2013	12,259,747	2,531,661	(9,728,086)	20.7%
2014	12,593,085	2,255,015	(10,338,070)	17.9%
2015	12,315,547	2,357,410	(9,958,137)	19.1%
2016	12,937,607	2,214,697	(10,722,910)	17.1%
2017	13,110,490	2,015,491	(11,094,999)	15.4%
2018	13,046,572	2,218,233	(10,828,339)	17.0%

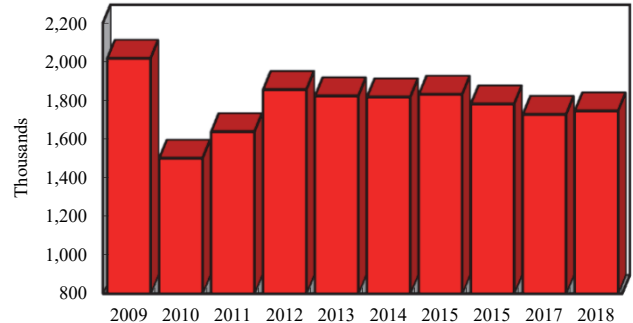
Source: Livermore Amador Valley Transit Authority Audit Reports

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

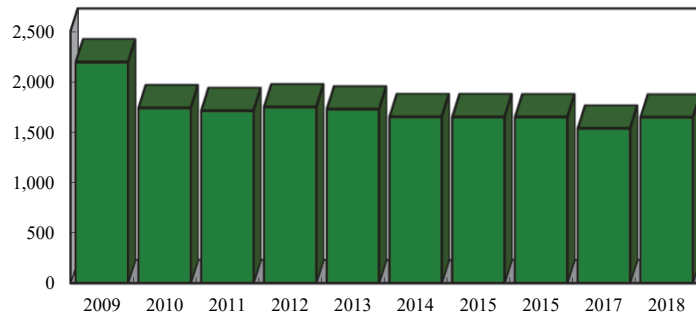
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
FIXED ROUTE OPERATING STATISTICS
LAST TEN FISCAL YEARS



■ Revenue Hours



■ Revenue Miles

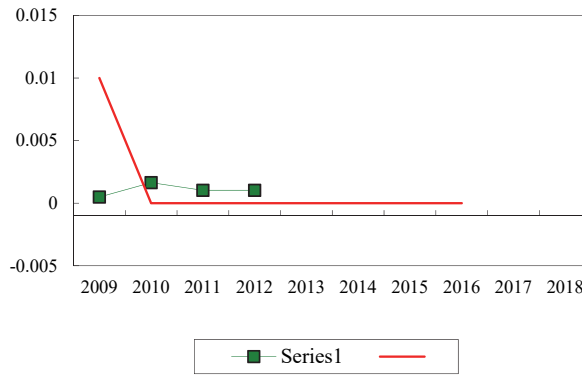
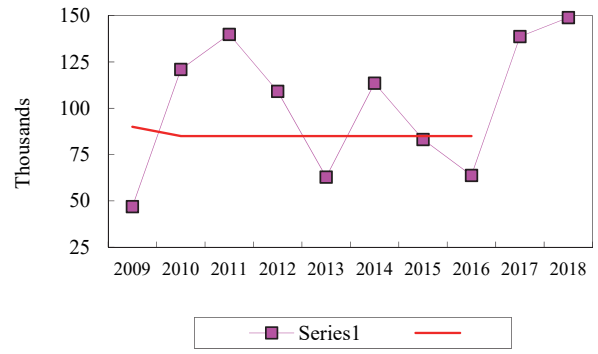
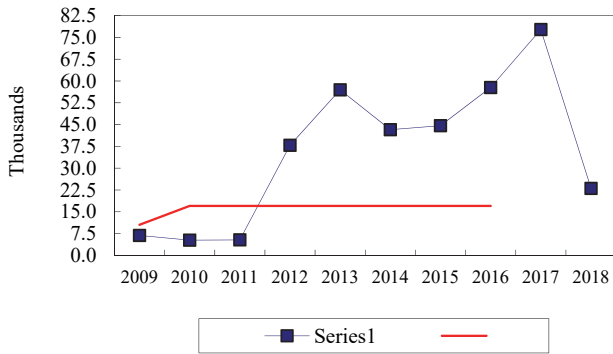


■ Passengers

<u>Fiscal Year</u>	<u>Revenue Hours</u>	<u>Revenue Miles</u>	<u>Passengers</u>
2009	139,304	2,017,218	2,194,898
2010	102,047	1,500,165	1,740,297
2011	111,484	1,637,604	1,712,879
2012	124,702	1,855,438	1,749,168
2013	124,353	1,822,867	1,727,085
2014	125,706	1,816,916	1,652,151
2015	125,201	1,831,125	1,650,388
2015	125,604	1,780,948	1,648,811
2017	122,837	1,726,897	1,536,084
2018	125,334	1,744,881	1,647,003

Source: National Transit Database Report (Formerly Section 15)

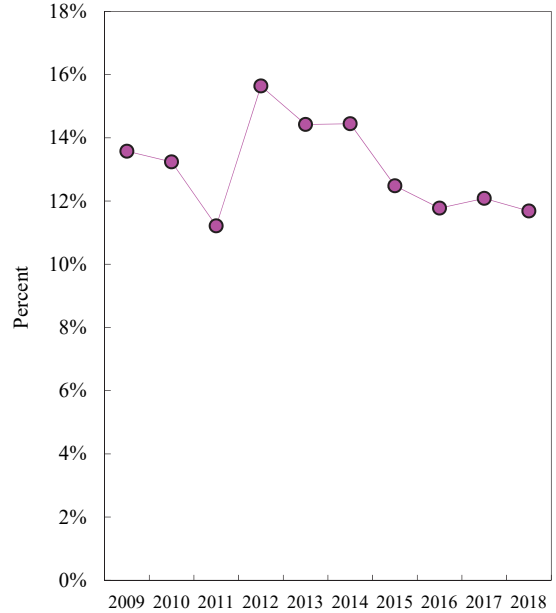
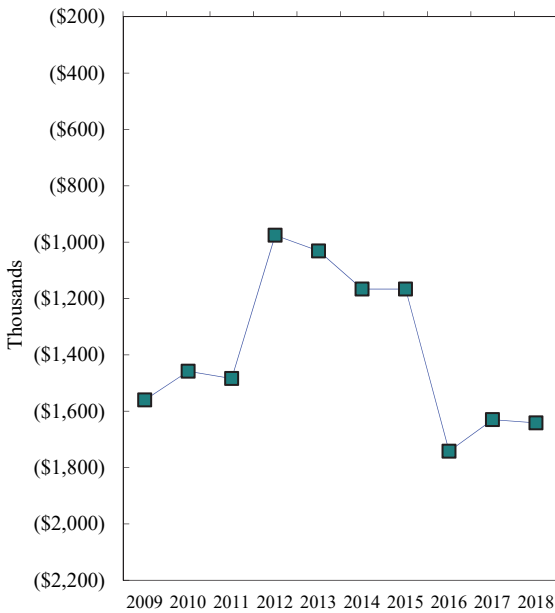
**LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
FIXED ROUTE SAFETY STATISTICS
LAST TEN FISCAL YEARS**



Fiscal Year	Miles Between Road Calls	Goal	Miles Between Accidents	Goal	Injuries/ Boardings	Goal
2009	6,861	17,000-20,000	46,912	85,000-100,000	2/2,194,898	N/A
2010	5,233	17,000-20,000	120,982	85,000-100,000	3/1,740,297	N/A
2011	5,323	17,000-20,000	139,923	85,000-100,000	3/1,712,879	N/A
2012	37,866	17,000-20,000	109,143	85,000-100,000	8/1,749,168	N/A
2013	56,965	17,000-20,000	62,857	85,000-100,000	5/1,727,085	N/A
2014	43,260	17,000-25,000	113,557	100,000	6/1,652,151	N/A
2015	44,620	17,000-25,000	83,156	100,000	7/1,650,388	N/A
2016	57,764	17,000-25,000	63,740	100,000	9/1,648,811	N/A
2017	77,720	17,000-25,000	138,737	100,000	9/1,536,084	N/A
2018	23,052	17,000-25,000	148,993	100,000	9/1,647,003	N/A

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

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



■ Operating Losses

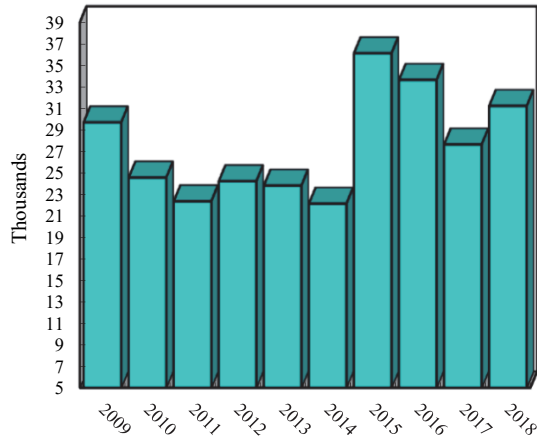
● Farebox Recovery Ratio

Fiscal Year	Operating Expenses Excluding Insurance and Depreciation	Fare & Auxiliary Transportation Revenues	Operating Loss Before Insurance and Depreciation	Farebox Recovery Ratio
2009	\$1,805,246	\$245,054	(\$1,560,192)	13.6%
2010	1,680,661	222,500	(1,458,161)	13.2%
2011	1,671,585	187,426	(1,484,159)	11.2%
2012	1,156,372	180,864	(975,508)	15.6%
2013	1,205,257	173,817	(1,031,440)	14.4%
2014	1,363,619	196,974	(1,166,645)	14.4%
2015	1,633,002	203,821	(1,166,645)	12.5%
2016	1,974,712	232,526	(1,742,186)	11.8%
2017	1,854,081	224,023	(1,630,058)	12.1%
2018	1,858,729	217,184	(1,641,545)	11.7%

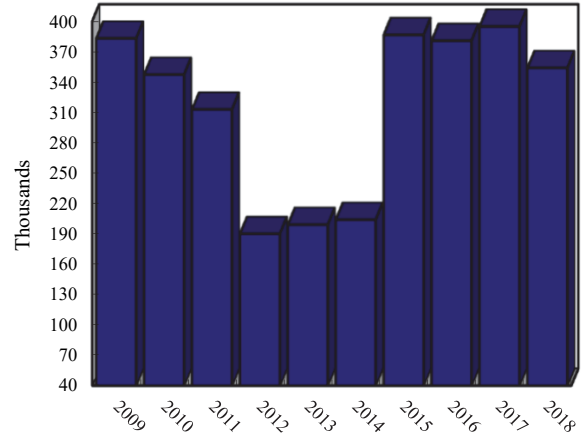
Source: Livermore Amador Valley Transit Authority

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

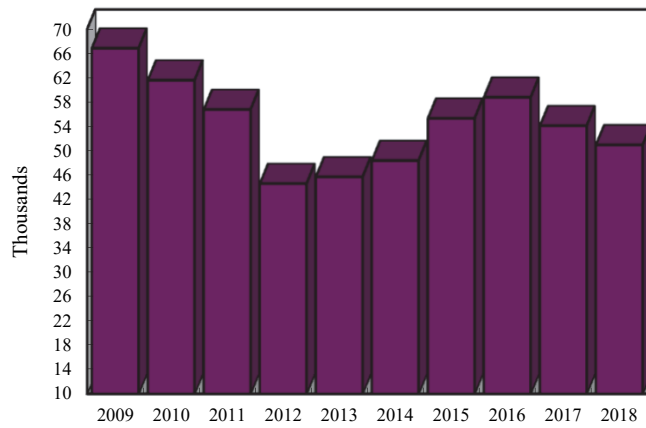
LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
 PARATRANSIT OPERATING STATISTICS
 LAST TEN FISCAL YEARS



■ Revenue Hours



■ Revenue Miles

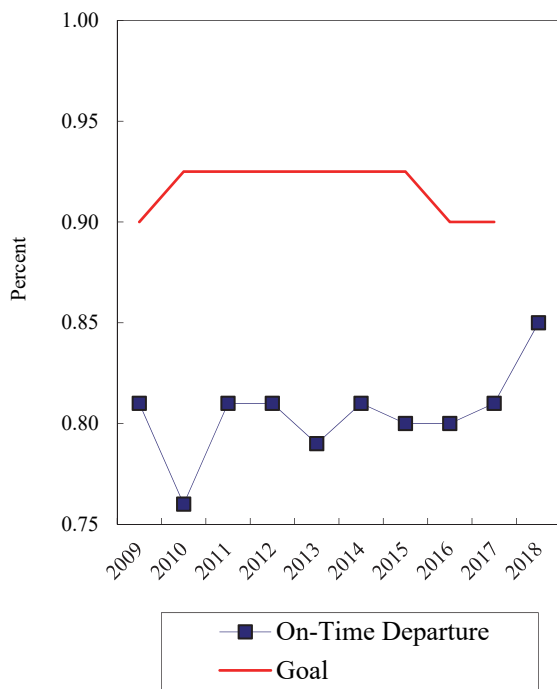


■ Passengers

Fiscal Year	Revenue Hours	Revenue Miles	Passengers
2009	29,689	383,051	66,870
2010	24,551	347,357	61,619
2011	22,350	312,903	56,795
2012	24,218	190,026	44,596
2013	23,807	199,011	45,704
2014	22,121	203,932	48,388
2015	36,120	386,586	55,341
2016	33,642	380,831	58,798
2017	27,631	394,847	54,121
2018	31,219	353,966	50,967

Source: National Transit Database Report (Formerly Section 15)

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

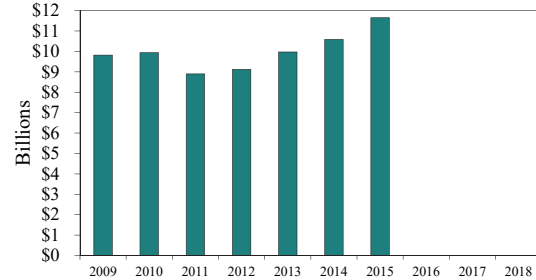
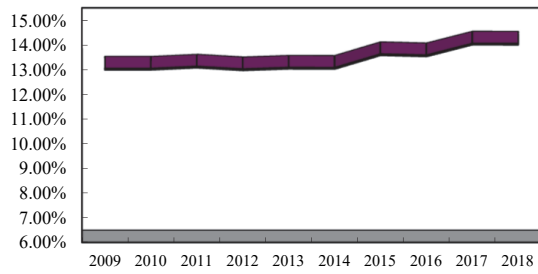


Fiscal Year	Fixed Route		Paratransit	
	On-Time Departure	Goal	On-Time Departure	Goal
2009	0.81	0.90-0.95	0.94	0.91-0.93
2010	0.76	0.87-0.83	0.90	0.91-0.93
2011	0.81	0.87-0.83	0.97	0.91-0.93
2012	0.81	0.90	0.93	≤ 0.95
2013	0.79	0.90	0.94	≤ 0.95
2014	0.81	0.90	0.95	≤ 0.95
2015	0.80	0.90	0.97	≤ 0.95
2016	0.80	0.85	0.97	0.95
2017	0.81	0.85	0.97	0.95
2018	0.85	0.85	0.90	0.95

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

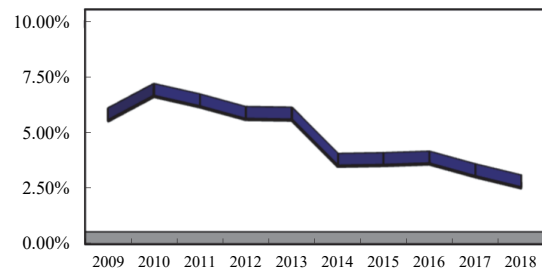
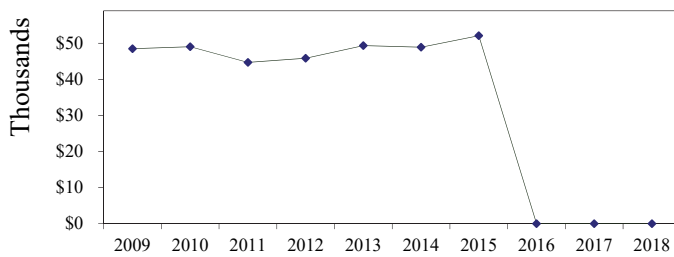
Note: Charts include all available data

**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
2009	202,428	9,816,295,711	48,493	5.53%	1,556,657	13.00%
2010	202,568	9,935,520,184	49,048	6.63%	1,557,749	13.00%
2011	199,073	8,896,995,748	44,692	6.17%	1,521,157	13.09%
2012	198,893	9,120,795,800	45,858	5.60%	1,532,137	12.98%
2013	202,002	9,968,724,525	49,350	5.57%	1,548,681	13.04%
2014	205,086	10,584,221,916	48,921	3.50%	1,573,254	13.04%
2015	216,684	11,648,959,062	52,098	3.53%	1,594,569	13.59%
2016	220,469	info not avail	info not avail	3.60%	1,627,865	13.54%
2017	230,968	info not avail	info not avail	3.03%	1,647,704	14.02%
2018	233,061	info not avail	info not avail	2.53%	1,663,190	14.01%

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

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY
 PRINCIPAL EMPLOYERS
 Current Fiscal Year

<u>Employer</u>	<u>2017-18</u>		<u>Percentage of Total Authority Population</u>
	<u>Number of Employees</u>	<u>Rank</u>	
Lawrence Livermore National Lab	6,000	1	2.6%
Kaiser Permanente	4,692	2	2.0%
Workday Incorporated	3,135	3	1.3%
Stanford/Valleycare Medical Center	2,824	4	1.2%
U.S. Government & Federal Correction Institute	2,100	5	0.9%
Safeway Incorporated	1,668	6	0.7%
Oracle	1,580	7	0.7%
Pleasanton Unified School District	1,373	8	0.6%
Livermore Valley Joint Unified School District	1,250	9	0.5%
Dublin Unified School District	915	10	0.4%
Subtotal	<u>25,537</u>		<u>11.0%</u>
Total Authority Population	<u>233,061</u>		

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

NOTE: Data from nine years prior is not available.

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

	Adopted for Fiscal Year Ended June 30,				
	2009	2010	2011	2012	2013
Function					
Executive Director	1.00	1.00	1.00	1.00	1.00
Administrative Services	7.00	8.00	8.00	8.00	8.00
Planning	5.00	5.00	5.00	5.00	4.00
Marketing	2.00	2.00	2.00	2.00	2.00
Operations	0.00	0.00	0.00	0.00	0.00
Total	15.00	16.00	16.00	16.00	15.00

	Adopted for Fiscal Year Ended June 30,				
	2014	2015	2016	2017	2018
Function					
Executive Director	1.00	1.00	1.00	1.00	1.00
Administrative Services	8.00	8.00	8.00	6.00	7.00
Planning	4.00	4.00	4.00	5.00	4.00
Marketing	2.00	2.00	2.00	2.00	2.00
Operations	0.00	0.00	0.00	0.00	0.00
Total	15.00	15.00	15.00	14.00	14.00

Source: Livermore/Amador Valley Transit Authority

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

	Fiscal Year				
	2009	2010	2011	2012	2013
Function/Program					
Fixed Route					
Total Vehicles	65	59	74	74	74***
Average Fleet Age	8.42	7.97	8.11	8.29	9.40
Vehicles Operated In Maximum Service	48	46	51	51	51
Paratransit					
Total Vehicles	21	18	18	18	15
Average Fleet Age	4.43	4.33	4.33	4.80	5.00
Vehicles Operated In Maximum Service	14	12	12	0	0
Shared Stations Maintenance Facilities	3	3	3	3	3

	Fiscal Year				
	2014	2015	2016	2017	2018
Function/Program					
Fixed Route					
Total Vehicles	74	66	64	64	60
Average Fleet Age	10.40	10.27	11.20	8.09	3.93
Vehicles Operated In Maximum Service	51	49	49	47	48
Paratransit					
Total Vehicles	7	4	0	0	0
Average Fleet Age	7.00	9.00	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.

Compliance Section

LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY

**SCHEDULE OF FINDINGS AND QUESTIONED COSTS
For The Year Ended June 30, 2018**

SECTION I—SUMMARY OF AUDITOR’S RESULTS

Financial Statements

Type of auditor’s report issued: Unmodified

Internal control over financial reporting:

- Material weakness(es) identified? Yes X No
- Significant deficiency(ies) identified that are not considered to be material weaknesses? 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 that are not considered to be material weaknesses? 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>CFDA Number(s)</u>	<u>Name of Federal Program or Cluster</u>
20.500 & 20.507	Federal Transit Cluster - Capital Investment Grants & Formula Grants

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

Auditee qualified as low-risk auditee? Yes X No

SECTION II – FINANCIAL STATEMENT FINDINGS

Our audit did not disclose any significant deficiencies, or material weaknesses or instances of noncompliance material to the basic financial statements. We have also issued a separate Memorandum on Internal Control dated November 1, 2018 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, 2018

Federal Grantor/ Pass-Through Grantor/Program or Cluster Title	Federal CFDA Number	Pass-Through Identifying Number	Federal Expenditures
Federal Transit Cluster			
US Department of Transportation Direct Programs			
Formula Grants			
Paratransit Operating Assistance	20.507		\$349,165
Preventative Maintenance	20.507		437,906
Bus Purchase	20.507		10,091,781
Farebox Replacement	20.507		297,112
TPI Marketing	20.507		102,677
Dublin Blvd. Transit Performance	20.507		285,756
Bus and Bus Facilities Formula Program	20.526		766,349
Subtotal Department of Transportation Direct Programs			<u>12,330,746</u>
US Department of Transportation Pass-Through Programs From:			
State of California Department of Transportation			
Federal Transit - Capital Investment Grants			
BRT	20.500	CA-0308-00	32,166
Subtotal Department of Transportation Pass-Through Programs			<u>32,166</u>
Total Federal Transit Cluster			<u>12,362,912</u>
US Department of Transportation Pass-Through Programs From:			
Metropolitan Transportation Commission			
Highway Planning and Construction			
TPI - Dublin Blvd.	20.205	STPL-6084 (193)	85,000
State of California Department of Transportation			
Transit Services Program			
Enhanced Mobility of Seniors and Individuals with Disabilities	20.513	CA-16-X0064	421
Subtotal Department of Transportation Pass-Through Programs			<u>85,421</u>
Total US Department of Transportation			<u>12,448,333</u>
Total Expenditures of Federal Awards			<u>\$12,448,333</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, 2018**

NOTE 1-REPORTING ENTITY

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

NOTE 2-BASIS OF ACCOUNTING

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

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

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

NOTE 4-INDIRECT COST ELECTION

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

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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 basic financial statements of the Livermore Amador Valley Transit Authority, as of and for the year ended June 30, 2018, and the related notes to the financial statements, and have issued our report thereon November 1, 2018. Our report included an emphasis of a matter paragraph disclosing the implementation of new accounting principles.

Internal Control over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

We have also issued a separate Memorandum on Internal Control dated November 1, 2018 which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

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

Maze + Associates

Pleasant Hill, California
November 1, 2018

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

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

Report on Compliance for Each Major Federal Program

We have audited Livermore Amador Valley Transit Authority's compliance with the types of compliance requirements described in the *OMB Compliance Supplement* that could have a direct and material effect on each of the Authority's major federal programs for the year ended June 30, 2018. The Authority's major federal programs are identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with federal statutes, regulations, and the terms and conditions of its federal awards applicable to its federal programs.

Auditor's Responsibility

Our responsibility is to express an opinion on compliance for each of the Authority's major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and the audit requirements of *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Those standards and the Uniform Guidance require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the Authority's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of the Authority's compliance.

Opinion on Each Major Federal Program

In our opinion, the Authority complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2018.

Report on Internal Control Over Compliance

Management is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit of compliance, we considered the Authority's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. *A material weakness in internal control over compliance* is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. *A significant deficiency in internal control over compliance* is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.

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

We have audited the financial statements of the Authority as of and for the year ended June 30, 2018, 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, 2018 which contained unmodified opinions on those financial statements. Our audit was conducted for the purpose of forming an opinion on the financial statements that collectively comprise the basic financial statements. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by the Uniform Guidance and is not a required part of the financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the schedule of expenditures of federal awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Maze + Associates

Pleasant Hill, California
November 1, 2018

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

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

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the Livermore Amador Valley Transit Authority (Authority), as of and for the year ended June 30, 2018, and the related notes to the financial statements, and have issued our report thereon dated November 1, 2018. Our opinion included emphasis of matter paragraphs disclosing the effect of the implementation of new accounting principles.

Internal Control Over Financial Reporting

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

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

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

We have also issued a separate Memorandum on Internal Control dated November 1, 2018 which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

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

Maze + Associates

Pleasant Hill, California
November 1, 2018

**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, 2018 and have issued our report thereon dated November 1, 2018.

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, 2018 which is an integral part of our audit and should be read in conjunction with this report.

Purpose of this Report

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

Maze + Associates

Pleasant Hill, California
November 1, 2018

AGENDA

ITEM 7



STAFF REPORT

SUBJECT: Resolution Authorizing LAVTA Executive Director to Execute Caltrans Master Agreement and Program Supplement for Transit and Intercity Rail Capital Program Funding

FROM: Jennifer Yeamans, Senior Grants & Management Specialist

DATE: November 27, 2018

Action Required

Staff requests that Finance and Administration Committee recommend the Board of Directors adopt Resolution 30-2018 authorizing the LAVTA Executive Director to execute a Master Agreement and Program Supplement with the California Department of Transportation (Caltrans) for 2018 Transit and Intercity Rail Capital Program funding programmed to LAVTA for the Dublin/Pleasanton Capacity Improvement and Congestion Reduction Program.

Background

In January 2018, LAVTA staff submitted an application on behalf of the Alameda County General Services Agency for \$20,000,000 in 2018 Transit and Intercity Rail Capital Program (TIRCP) funds for the Dublin-Pleasanton Capacity Improvement and Congestion Reduction Program to construct a multi-level parking structure at the Dublin/Pleasanton BART station to accommodate more than 500 daily transit riders. The total cost of the proposed project was \$34,000,000, with other project funding identified by the County as being provided by the Metropolitan Transportation Commission and Alameda County Transportation Commission.

In April 2018, CalSTA announced the Dublin-Pleasanton Capacity Improvement and Congestion Reduction Program would receive \$20,500,000 in TIRCP funding consisting of \$20 million for parking garage construction and \$500,000 in TIRCP funding to address network integration opportunities with regional and local bus services, including service in the I-680 and I-580 Corridors, to develop strategies to maximize achievement of greenhouse gas reductions, and to identify opportunities for low-income and/or disadvantaged community benefits.

Discussion

In order to receive TIRCP funds for reimbursement of eligible Project expenses, LAVTA must execute a Master Agreement with Caltrans, the agency responsible for administering the TIRCP, as well as a Program Supplement that is specific to the approved Project. This Agreement provides for the requirements necessary for administering and reimbursing State transit funds to local project sponsors to carry out the Project. Resolution 30-2018

(Attachment 1) authorizes LAVTA's Executive Director to execute these agreements with Caltrans (Sample included as Attachment 2) on behalf of the agency so that LAVTA can receive future reimbursements from the TIRCP program for Project-related expenses.

Next Steps

Once the Executive Director executes the Master Agreement and Program Supplement, LAVTA will be eligible to request funding allocations from the California Transportation Commission for the TIRCP funds programmed by CalSTA. All TIRCP allocation requests must be approved by the California Transportation Commission prior to local agencies incurring project expenditures eligible for reimbursement. For the parking garage construction project, LAVTA will enter into a Funding Agreement with Alameda County to govern use of TIRCP funds received by LAVTA to reimburse the County for direct construction-related expenses.

Recommendation

Staff recommends that the Finance and Administration Committee refer Resolution 30-2018 to the Board of Directors for approval, authorizing the Executive Director to execute the Caltrans Master Agreement.

Attachments:

1. Resolution 30-2018
2. TIRCP Master Agreement (Sample)

RESOLUTION NO. 30-2018

A RESOLUTION OF THE LIVERMORE AMADOR VALLEY TRANSIT AUTHORITY AUTHORIZING THE EXECUTIVE DIRECTOR TO EXECUTE A MASTER AGREEMENT AND PROGRAM SUPPLEMENT WITH THE CALIFORNIA DEPARTMENT OF TRANSPORTATION FOR THE PURPOSE OF RECEIVING STATE TRANSIT AND INTERCITY RAIL CAPITAL PROGRAM FUNDS

WHEREAS, in April 2018, the California State Transportation Agency (CalSTA) programmed \$20,500,000 in Transit and Intercity Rail Capital Program (TIRCP) funds to the Livermore Amador Valley Transit Authority (LAVTA) for the Dublin/Pleasanton Capacity Improvement and Congestion Reduction Program (Project); and,

WHEREAS, the Project award authorized by CalSTA consisted of \$20,000,000 in TIRCP funding for construction of a new, multi-level parking structure at the Dublin-Pleasanton BART station on county-owned land, and \$500,000 in TIRCP funding for a Tri-Valley Hub Network Integration Study; and

WHEREAS, substantial revisions were made to the programming and funding processes for the transportation projects programmed in the Transit and Intercity Rail Capital Program (TIRCP), by Chapter 36 (SB 862) of the Statutes of 2014; and

WHEREAS, the statutes related to TIRCP-funded transit projects require a local agency to execute an agreement with the State of California through the California Department of Transportation (Caltrans) before it can be reimbursed for project expenditures; and

WHEREAS, Caltrans uses Master Agreements for TIRCP-funded transit projects, along with associated Program Supplements, for the purpose of administering and reimbursing State transit funds to local agencies; and

WHEREAS, Caltrans has requested a resolution from the governing board of LAVTA authorizing execution these agreements; and

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

RESOLVED that the LAVTA Board of Directors authorizes the Executive Director or his designee to execute the Caltrans Master Agreement, all Program Supplements, and any amendments thereto, with the California Department of Transportation, for projects funded through the Transit and Intercity Rail Capital Program, and be it further

RESOLVED that LAVTA agrees to comply with all conditions and requirements set forth in the Master Agreement and applicable statutes, regulations, and guidelines for all TIRCP-funded projects.

PASSED AND ADOPTED by the governing body of the Livermore Amador Valley Transit Authority (LAVTA) this 3rd day of December 2018.

BY _____
Scott Haggerty, Chair

ATTEST _____
Michael N. Conneran, Legal Counsel

California State Transportation Agency
Transit and Intercity Rail Capital Program

Grant Recipient:

Agency Name

CalSTA Transit and Intercity Rail Capital Program Administered by:

California Department of Transportation
Division of Rail and Mass Transportation
1120 N Street, Room 3300
P.O. Box 942874, MS-39
Sacramento, California 94274-0001

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**STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION**

Effective Date of this Agreement: Month Date, Year

Termination Date of this Agreement: Month Date, Year

Recipient: Agency Name

Application Funding: The Greenhouse Gas Reduction Fund and Senate Bill 1
Fund is the applicable funding source covered by this
Agreement and will identified in each specific Program
Supplement, adopting the terms of this Agreement.

RECITALS

1. WHEREAS, The Global Warming Solutions Act of 2006 (the “ACT”) (Assembly Bill [AB] 32, Nunez, Chapter 488) created a comprehensive program to reduce greenhouse gas emissions in California. AB 32 requires California to reduce greenhouse gases to 1990 levels by 2020, and to maintain and continue reductions beyond 2020. In March 2012, Governor Brown signed Executive Order B-16-2012 affirming a long-range climate goal for California to reduce greenhouse gases from the transportation sector to 80 percent below 1990 levels by 2050.
2. WHEREAS, the Cap-and-Trade Program is a key element in California’s climate plan. It creates a limit on the emissions from sources responsible for 85 percent of California’s greenhouse gas emissions, establishes the price signal needed to drive long-term investment in cleaner fuels and more efficient use of energy, and gives covered entities flexibility to implement the lowest-cost options to reduce greenhouse gas emissions.
3. WHEREAS, in 2012, the Legislature passed and Governor Brown signed into law three bills, AB 1532 (Pérez, Chapter 807, Statutes of 2012), Senate Bill (SB) 535 (De León, Chapter 830, Statutes of 2012), and SB 1018 (Budget and Fiscal Review Committee, Chapter 39, Statutes of 2012), that established the Greenhouse Gas Reduction Fund to receive proceeds from the distribution of allowances via auction and provided the framework for how those auction proceeds will be appropriated and expended. These statutes require that expenditures from the Greenhouse Gas Reduction Fund be used to facilitate the achievement of greenhouse gas emission reductions and further the purposes of AB 32.

4. WHEREAS, in 2017, the Legislature passed and Governor Brown signed into law the Road Repair and Accountability Act of 2017 Senate Bill [SB] 1, directed additional funding to the Transit and Intercity Rail Capital Program.

5. WHEREAS, the Transit and Intercity Rail Capital Program is one of several programs funded as part of the 2014-2015 State of California Budget (Senate Bill 852 and Senate Bill 862), and implemented pursuant to Public Resources Code section 75220 et seq and Health and Safety Code section 39719 et seq..

6. WHEREAS, as directed by the ACT, CalSTA established TIRCP Program Guidelines that describe the policy, standards, criteria, and procedures for the development, adoption and management of the TIRCP Program.

7. WHEREAS, Recipient has submitted an application, been evaluated and selected by CalSTA in accordance with the TIRCP Program Guidelines.

8. WHEREAS, on August 17, 2015, CalSTA delegated the administration of the TIRCP Program to the Department pursuant to the TIRCP Program Guidelines and the Department's policies and procedures for the administration of similar grant programs.

NOW THEREFORE, in consideration of the recitals and the rights, duties and covenants set forth herein, and other good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, the parties hereby agree to the following:

This Agreement, entered into effective as of the date set forth above, is between the signatory public entity identified hereinabove, (hereinafter referred to as Recipient), and the STATE OF CALIFORNIA, acting by and through the California Department of Transportation (hereinafter referred to as DEPARTMENT), and subject to the approval of the California State Transportation Agency (CalSTA).

ARTICLE I - DEFINITIONS

The terms defined in this Article I shall for all purposes of this Agreement have the meanings specified herein.

1.1 "Act" refers to the Global Warming Solutions Act of 2006 (the "ACT") (Assembly Bill [AB] 32, Nunez, Chapter 488) created a comprehensive program to reduce greenhouse gas emissions in California.

1.2 "Agreement" shall mean this Agreement, inclusive of all appendices and Program Supplements, whereby the Department, on behalf of CalSTA, and pursuant to the Act and as set forth herein, administers the TIRCP Program.

1.3 "California Department of Transportation" or "Caltrans" or "Department" means the State of California, acting by and through its Department of Transportation of the State of the

State of California, and any entity succeeding to the powers, authorities and responsibilities of the Department invoked by or under this Agreement or the Program Supplements.

1.4 “California Transportation Commission” or “CTC” shall refer to the Commission established in 1978 by Assembly Bill 402 (Chapter 1106, Statutes of 1977).

1.5 “Effective Date” means the date set forth on page 4 of this Agreement.

1.6 “Greenhouse Gas Reduction Funds” or “GGRF” shall mean the funds subject to Chapter 26, Statutes of 2014, authorizing the State to fund capital improvements and investments for California’s transit systems and intercity, commuter, and urban rail systems.

1.7 “Senate Bill 1” or “SB 1” shall mean the funds subject to Chapter 5, Statutes of 2017, authorizing the State to fund capital improvements and investments for California’s transit systems and intercity, commuter, and urban rail systems.

1.8 “Overall Funding Plan” has the meaning set forth in Article II, Section 2(A)(5)(c).

1.9 “Program Guidelines” shall mean the policy, standards, criteria, and procedures for the development, adoption and management of the TIRCP Projects established by CalSTA and provided in Appendix A.

1.10 “Award Agreement” shall mean a project-specific subcontract to this agreement executed following Project award and may include Project specific information, expected outcomes, and deliverables.

1.11 “Program Supplement” shall mean a project-specific subcontract to this Agreement that is executed following a CTC approved action and includes all Project specific information needed to encumber funding.

1.12 “Program Supplement Termination Date” shall have the meaning set forth in Article III, Section 3(C) and refers to the last date for Recipient to incur valid Project costs or credits and is the date that the Program Supplement expires.

1.13 “Progress Payment Invoice” shall have the meaning set forth in Article II, Section 3A.

1.14 “Project Closeout Report” shall have the meaning set forth in Article II, Section 3(B).

1.15 “Project Financial Plan” shall have the meaning set forth in Article II, Section 2(A)(5)(d).

1.16 “Project Schedule” has the meaning set forth in Article II, Section 2(A)(5)(b).

1.17 “Project” shall mean the project identified in Recipient’s application in Appendix C.

1.18 “Scope of Work” has the meaning set forth in Article II, Section 2(A)(5)(a).

1.19 “Secretary” shall mean the Secretary of the California State Transportation Agency (CalSTA). Unless the context otherwise requires, any reference to the Secretary includes CalSTA and its officers and employees.

1.20 “State” shall mean the State of California.

1.21 “TIRCP Projects” shall mean projects that are selected and funded pursuant to the Transit and Intercity Rail Capital Program.

1.22 “TIRCP” shall mean the “Transit and Intercity Rail Capital Program”.

ARTICLE II – TIRCP PROJECTS AND ADMINISTRATION

Section 1. TIRCP Projects and Project Management

1. TIRCP Projects, pursuant to the Act, are established by CalSTA in accordance with the TIRCP Program Guidelines. Under delegation from CalSTA, the Department will administer the TIRCP Program in accordance with the TIRCP Program Guidelines and best management practices identified in the administration of similar Department grant programs.

2. By this reference, those Guidelines are made an express part of this Agreement and shall apply to each TIRCP Program funded Project. Recipient will cause its specific TIRCP mandated Resolution to be attached as part of any TIRCP funded Program Supplement as a condition precedent to the acceptance of Greenhouse Gas Reduction Funds or SB 1 Funds (upon availability and allocation), for such project.

3. All inquiries during the term of this Agreement and any applicable Program Supplement will be directed to the project representatives identified below:

State’s Project Administrator:

Department of Transportation

Ezequiel Castro

Chief, State Transit Grants Branch

Phone: (916) 654-8012

Email: ezequiel.castro@dot.ca.gov

Recipient’s Project Administrator:

Agency Name

Agency Contact Name

Title

(XXX) XXX-XXXX

Contact email

Section 2. Program Supplement

A. *General*

1. This Agreement shall have no force and effect with respect to the Project unless and until a separate Project specific program supplement hereinafter referred to as “Program Supplement,” adopting all of the terms and conditions of this Agreement has been fully executed by both State and Recipient.

2. Recipient agrees to complete the defined scope of work for the Project, described in the Program Supplement adopting all of the terms and conditions of this Agreement.

3. A financial commitment of actual funds will only occur in each detailed and separate Program Supplement. No funds are obligated by the prior execution of this Agreement alone.

4. Recipient further agrees, as a condition to the release and payment of the funds encumbered for the scope of work described in each Program Supplement, to comply with the terms and conditions of this Agreement and all the agreed-upon special covenants and conditions attached to or made a part of the Program Supplement identifying and defining the nature of that specific scope of work.

5. The Program Supplement shall include a detailed scope of work, which shall include but not be limited to, a Project Description, a Project Schedule, an Overall Funding Plan, and a Project Financial Plan as required in the TIRCP Program Guidelines. The Program Supplement will be in a form similar to Appendix C.

a. The Scope of Work shall include a detailed description of the Project and will itemize the major tasks and their estimated costs.

b. The Project Schedule shall include major tasks and/or milestones and their associated beginning and ending dates and duration.

c. The Overall Funding Plan shall itemize the various Project Components, the committed funding program(s) or source(s), and the matching funds to be provided by Recipient and/or other funding sources, if any [these Components include Environmental and Permits; Plans, Specifications and Estimates (PS&E); Right-of-Way (ROW); and Construction (including transit vehicle acquisition)].

d. The Project Financial Plan shall identify estimated expenditures for the Project Component by funding source, provided that for the purposes of this Agreement the State is only monitoring compliance for expenditures for the TIRCP, including but not limited to Greenhouse Gas Reduction Funds and Senate Bill (SB) 1 Funds allocated for the Project Component.

6. Adoption and execution of the Program Supplement by Recipient and State, incorporating the terms and conditions of this Agreement into the Program Supplement as though fully set forth therein, shall be sufficient to bind Recipient to these terms and conditions when performing the Project. Unless otherwise expressly delegated to a third-party in a resolution by Recipient's governing body, which delegation must be expressly assented to and concurred in by State, the Program Supplement shall be managed by Recipient.

7. The estimated cost and scope of the Project will be as described in the applicable Program Supplement. The State, shall not participate in any funding for the Project beyond those amounts actually encumbered by the STATE as evidenced in the applicable Program Supplement unless the appropriate steps are followed and approval is granted by the CTC as described below.

8. Upon the stated expiration date of this Agreement, any Program Supplement executed under this Agreement for the Project with work yet to be completed pursuant to the approved Project Schedule shall be deemed to extend the term of this Agreement only to conform to the specific Project termination or completion date contemplated by the applicable Program Supplement to allow that uncompleted Project to be administered under the extended terms and conditions of this Agreement.

B. *Project Overrun*

1. If Recipient or the State determine, at any time during the performance of the Project, that the Project budget may be exceeded, Recipient shall take the following steps:

a. Notify the designated State representative of the nature and projected extent of the overrun and, within a reasonable period thereafter, identify and quantify potential cost savings or other measures which Recipient will institute to bring the Project Budget into balance; and

b. Identify the source of additional Recipient or other third party funds that can be made available to complete Project. Recipient agrees that the allocation of the GGRF and SB 1 Funds is subject to the allocation made proposed by the CalSTA, submitted by the State, and approved by the CTC.

C. *Cost Savings*

1. Recipient is encouraged to evaluate design and construction alternatives that would mitigate the costs of delivering the commitments for the Project. Recipient shall take all steps necessary on a commercially reasonable basis that would generally be taken in accordance with best management practices. In determining cost savings, the Parties shall take into account all avoided costs, including avoided design, material, equipment, labor, construction, testing, acceptance and overhead costs and avoided costs due to time savings, and all the savings in financing costs associated with such avoided costs.

2. Recipient shall bear the burden of providing such cost savings to the Department. If there is an identification and implementation of any alternative resulting in reduction of the Project costs, the parties agree that such net savings will be reimbursed to the Department no later than 30 days after the submission of the final invoice for any remaining Project costs.

D. *Scope of Work*

1. Recipient shall be responsible for complete performance of the work described in the approved Program Supplement for the Project related to the commitment of encumbered funds. All work shall be accomplished in accordance with the applicable provisions of the Act, Public Utilities Code, the Streets and Highways Code, the Government Code, and other applicable statutes and regulations.
2. Recipient acknowledges and agrees that Recipient is the sole control and manager of the Project and its subsequent employment, operation, repair and maintenance for the benefit of the public. Recipient shall be solely responsible for complying with the funding and use restrictions established by (a) the statutes from which the GGRF and SB 1 Funds are derived, (b) the CTC, (c) the State Treasurer, (d) the Internal Revenue Service, (e) the applicable Program Supplement, and (f) this Agreement.
3. Recipient acknowledges and agrees that the Recipient is responsible for complying with all reporting requirements established by the TIRCP Guidelines and California Air Resource Board Funding Guidelines.

E. *Program Supplement Amendments*

Program Supplement amendments will be required whenever there are CalSTA or CTC approved actions, including but not limited to, Financial Allocations, Financial Allocation Amendments, Time Extensions and Technical Corrections,. These changes shall be mutually binding upon the Parties only following the execution of a Program Supplement amendment.

Section 3. Allowable Costs and Payments

A. *Allowable Costs and Progress Payment Invoice*

1. Not more frequently than once a month, Recipient will prepare and submit to State signed Progress Payment Invoice for actual Project costs incurred and paid for by Recipient consistent with the Scope of Work document in the Program Supplement and State shall pay those uncontested allowable costs once the invoice is reviewed and approved by the Department, subject to CalSTA's approval. If no costs were incurred during any given quarter, Recipient is exempt from submitting a signed Progress Payment Invoice.
2. State shall not be required to reimburse more funds, cumulatively, per quarter of any fiscal year greater than the sums identified and included in the Project Financial Plan.

3. The State shall hold the right to determine reimbursement availability based on an approved expenditure plan and TIRCP anticipated or actual funding capacity.

4. Each such invoice will report the total of Project expenditures from GGRF and SB 1 Funds (including those of Recipient and third parties) and will specify the percent of State reimbursement requested and the GGRF fund and SB 1 Funds source.

B. *Final Invoice*

The Program Supplement Termination Date refers to the last date for Recipient to incur valid Project costs or credits and is the date that the Program Supplement expires. Recipient has one hundred and eighty (180) days after that Termination Date to make already incurred final allowable payments to Project contractors or vendors, prepare the Project Closeout Report, and submit the final invoice to State for reimbursement of allowable Project costs before those remaining State funds are unencumbered and those funds are reverted as no longer available to pay any Project costs. Recipient expressly waives any right to allowable reimbursements from State pursuant to this Agreement for costs incurred after that termination date and for costs invoiced to Recipient for payment after that one hundred and eightieth (180th) day following the Project Termination Date.

ARTICLE III – GENERAL PROVISIONS

Section 1. Funding

1. Recipient agrees to contribute at least the statutorily or other required local contribution of matching funds (other than State or federal funds), if any is specified within the Program Supplement or any appendices thereto, toward the actual cost of the Project or the amount, if any, specified in any executed SB 2800 (Streets and Highways Code Section 164.53) Agreement for local match fund credit, whichever is greater. Recipient shall contribute not less than its required match amount toward the Project cost in accordance with a schedule of payments as shown in the Project Financial Plan prepared by Recipient and approved by State as part of a Program Supplement.

Section 2. Audits and Reports

A. *Cost Principles*

1. Recipient agrees to comply with Title 2 Code of Federal Regulations 200 (2 CFR 200) Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards.

2. Recipient agrees, and will assure that its contractors and subcontractors will be obligated to agree to follow 2 CFR 200 and it shall be used to determine the allowability of individual Project cost items. Every sub-recipient receiving Project funds as a contractor or sub-contractor under this Agreement shall comply with 2 CFR 200.

3. Any Project costs for which Recipient has received payment or credit that are determined by subsequent audit to be unallowable under 2 CFR 200, are subject to repayment by Recipient to State. Should Recipient fail to reimburse moneys due State within thirty (30) days of demand, or within such other period as may be agreed in writing between the Parties hereto, State is authorized to intercept and withhold future payments due Recipient from State or any third-party source whose funding passes through the State, including but not limited to, the State Treasurer, the State Controller and the CTC.

4. The State may terminate the grant for any reason at any time if it is determined by the State, based on an audit under this section, that there has been a violation of any State or federal law or policy by the Recipient during performance under this or any other grant agreement or contract entered into with the State. If the grant is terminated under this section, the Recipient may be required to fully or partially repay funds.

B. *Record Retention*

1. Recipient agrees, and will assure that its contractors and subcontractors shall establish and maintain an accounting system and records that properly accumulate and segregate incurred Project costs and matching funds by line item for the Project. The accounting system of Recipient, its contractors and all subcontractors shall conform to Generally Accepted Accounting Principles (GAAP), enable the determination of incurred costs at interim points of completion, and provide support for reimbursement payment vouchers or invoices. All accounting records and other supporting papers of Recipient, its contractors and subcontractors connected with Project performance under this Agreement and each Program Supplement shall be maintained for a minimum of three (3) years from the date of final payment to Recipient under a Program Supplement and shall be held open to inspection, copying, and audit by representatives of State, the California State Auditor, and auditors representing the federal government. Copies thereof will be furnished by Recipient, its contractors, and subcontractors upon receipt of any request made by State or its agents. In conducting an audit of the costs and match credits claimed under this Agreement, State will rely to the maximum extent possible on any prior audit of Recipient pursuant to the provisions of federal and State law. In the absence of such an audit, any acceptable audit work performed by Recipient's external and internal auditors may be relied upon and used by State when planning and conducting additional audits.

2. For the purpose of determining compliance with Title 21, California Code of Regulations, Section 2500 et seq., when applicable, and other matters connected with the performance of Recipient's contracts with third parties pursuant to Government Code section 8546.7, Recipient, Recipient's contractors and subcontractors and State shall each maintain and make available for inspection all books, documents, papers, accounting records, and other evidence pertaining to the performance of such contracts, including, but not limited to, the costs of administering those various contracts. All of the above referenced parties shall make such Agreement and Program Supplement materials available at their respective offices at all reasonable times during the entire Project period and for three (3) years from the date of final payment to Recipient under any Program Supplement. State, the California State Auditor, or any duly authorized

representative of State or the United States Department of Transportation, shall each have access to any books, records, and documents that are pertinent to the Project for audits, examinations, excerpts, and transactions, and Recipient shall furnish copies thereof if requested.

3. Recipient, its contractors and subcontractors will permit access to all records of employment, employment advertisements, employment application forms, and other pertinent data and records by the State Fair Employment Practices and Housing Commission, or any other agency of the State of California designated by State, for the purpose of any investigation to ascertain compliance with this Agreement and the Act.

C. Reporting Requirements

1. Subject to the discretion of State, Recipient agrees to provide on a quarterly basis, Project Progress Reports that include the following information:

- a. Activities and progress made towards implementation of the project;
- b. Identification of whether the Project is proceeding on schedule and within budget;
- c. Identification of changes to the Project funding plan;
- d. Any actual or anticipated problems which could lead to delays in schedule, increased costs or other difficulties for either the Project or other State funded projects impacted by the Projects scope of work;
- e. Identify metrics and benefits achieved for disadvantaged communities, low income communities, and/or low income households;
- f. Reporting requirements per California Air Resource Board Cap and Trade Auction Proceeds Funding Guidelines for Agencies that Administer California Climate Investments which may include, continued reporting following project implementation to identify benefits achieved.

2. Reporting requirements of Recipient will include whether reported implementation activities are within the scope of the Project Program Supplement and in compliance with State laws, regulations, and administrative requirements.

3. Within one year of the Project or reportable Project components becoming operable, the implementing agency must provide a final delivery report including at a minimum:

- a. Scope of completed Project as compared to Programmed Project;
- b. Performance outcomes derived from the project as compared to outcomes described in the Project application and shall include but not be limited to before and after measurements and estimates for ridership, service levels, greenhouse gas reductions, updated estimated greenhouse gas reductions over the life of the project, benefits to disadvantaged communities, low income communities, and/or low income

households, and project co-benefits as well as an explanation of the methodology used to quantify the benefits.

c.

Section 3. Special Requirements

A. California Transportation Commission Resolutions

1. Recipient shall adhere to applicable CTC policies on “Timely Use of Funds” as stated in Resolution G-06-04, adopted April 26, 2006, addressing the expenditure and reimbursement of GGRF Funds and SB 1 Funds. These resolutions, and/or successor resolutions in place at the time a Program Supplement is executed, shall be applicable to GGRF funds and SB 1 funds, respectively.

2. Recipient shall be bound to the terms and conditions of this Agreement, the Project application contained in the Program Supplement (as applicable); and CTC Resolutions G-06-04, G-09-11 and/or their respective successors in place at the time the Program Supplement is signed (as applicable) and all restrictions, rights, duties and obligations established therein on behalf of State and CTC shall accrue to the benefit of the CTC and shall thereafter be subject to any necessary enforcement action by CTC or State. All terms and conditions stated in the aforesaid CTC Resolutions and CTC-approved Guidelines in place at the time the Program Supplement is signed (if applicable) shall also be considered to be binding provisions of this Agreement.

3. Recipient shall conform to any and all permit and mitigation duties associated with Project as well as all environmental obligations established in CTC Resolution G-91-2 and/or its successors in place at the time a Program Supplement is signed, as applicable, at the expense of Recipient and/or the responsible party and without any further financial contributions or obligations on the part of State unless a separate Program Supplement expressly provides funding for the specific purpose of hazardous materials remediation.

B. Recipient Resolution

1. Recipient has executed this Agreement pursuant to the authorizing Recipient resolution, attached as Appendix C to this Agreement, which empowers Recipient to enter into this Agreement and which may also empower Recipient to enter into all subsequent Program Supplements adopting the provisions of this Agreement.

2. If Recipient or State determines that a separate Resolution is needed for each Program Supplement, Recipient will provide information as to who the authorized designee is to act on behalf of the Recipient to bind Recipient with regard to the terms and conditions of any said Program Supplement or amendment and will provide a copy of that additional Resolution to State with the Program Supplement or any amendment to that document.

C. *Termination*

1. State reserves the right to terminate funding for any Program Supplement, subject to CalSTA approval, upon written notice to Recipient in the event that Recipient fails to proceed with Project work in accordance with the Program Supplement, or otherwise violates the conditions of this Agreement and/or the Program Supplement or the funding allocation such that substantial performance is significantly endangered.

2. No such termination shall become effective if, within thirty (30) days after receipt of a notice of termination, Recipient either cures the default involved or, if not reasonably susceptible of cure within said thirty (30)-day period, Recipient proceeds thereafter to complete the cure in a manner and time line acceptable to State. Any such termination shall be accomplished by delivery to Recipient of a notice of termination, which notice shall become effective not less than thirty (30) days after receipt, specifying the reason for the termination, the extent to which funding of work under this Agreement is terminated and the date upon which such termination becomes effective, if beyond thirty (30) days after receipt. During the period before the effective termination date, Recipient and State shall meet to attempt to resolve any dispute.

3. Following a fund encumbrance made pursuant to a Program Supplement, if Recipient fails to expend GGRF or SB 1 monies within the time allowed specified in the Program Supplement, those funds may revert and be deemed withdrawn and will no longer be available to reimburse Project work unless those funds are specifically made available beyond the end of that Fiscal Year through re-appropriation or other equivalent action of the Legislature and written notice of that action is provided to Recipient by State.

4. In the event State terminates a Program Supplement for convenience and not for a default on the part of Recipient as is contemplated in this section, Recipient shall be reimbursed its authorized costs up to State's proportionate and maximum share of allowable Project costs incurred to the date of Recipient's receipt of that notice of termination, including any unavoidable costs reasonably and necessarily incurred up to and following that termination date by Recipient to effect such termination following receipt of that termination notice.

D. *Third Party Contracting*

1. Recipient shall not award a construction contract over \$10,000 or other contracts over \$25,000 [excluding professional service contracts of the type which are required to be procured in accordance with Government Code Sections 4525 (d), (e) and (f)] on the basis of a noncompetitive negotiation for work to be performed under this Agreement without the prior written approval of State. Contracts awarded by Recipient, if intended as local match credit, must meet the requirements set forth in this Agreement regarding local match funds.

2. Any subcontract entered into by Recipient as a result of this Agreement shall contain the provisions of ARTICLE III – GENERAL PROVISIONS, Section 2. Audits and Reports and shall mandate that travel and per diem reimbursements and third-party contract reimbursements to

subcontractors will be allowable as Project costs only after those costs are incurred and paid for by the subcontractors.

3. In addition to the above, the preaward requirements of third party contractor/consultants with local transit agencies should be consistent with Local Program Procedures (LPP-00-05).

E. Change in Funds and Terms/Amendments

This Agreement and the resultant Program Supplements may be modified, altered, or revised only with the joint written consent of Recipient and State.

F. Project Ownership

1. Unless expressly provided to the contrary in a Program Supplement, subject to the terms and provisions of this Agreement, Recipient, or a designated subrecipient acceptable to State, as applicable, shall be the sole owner of all improvements and property included in the Project constructed, installed or acquired by Recipient or subrecipient with funding provided to Recipient under this Agreement. Recipient, or subrecipient, as applicable, is obligated to continue operation and maintenance of the physical aspects of the Project dedicated to the public transportation purposes for which Project was initially approved unless Recipient, or subrecipient, as applicable, ceases ownership of such Project property; ceases to utilize the Project property for the intended public transportation purposes; or sells or transfers title to or control over Project and State is refunded the Credits due State as provided in paragraph (2) herein below.

2. Project right-of-way, Project facilities constructed or reconstructed on the Project site and/or Project property (including vehicles and vessels) purchased by Recipient (excluding temporary construction easements and excess property whose proportionate resale proceeds are distributed pursuant to this Agreement) shall remain permanently dedicated to the described public transit use in the same proportion and scope, and to the same extent as mandated in the Program Supplement, unless State agrees otherwise in writing. Vehicles acquired as part of Project, including, but not limited to, buses, vans, rail passenger equipment, shall be dedicated to that public transportation use for their full economic life cycle, which, for the purpose of this Agreement, will be determined in accordance with standard national transit practices and applicable rules and guidelines, including any extensions of that life cycle achievable by reconstruction, rehabilitation or enhancements. The exceptions to this section are outlined below:

a. Except as otherwise set forth in this Section 4, State, or any other State-assignee public body acting on behalf of the CTC, shall be entitled to a refund or credit (collectively the Credit), at State's sole option, equivalent to the proportionate Project funding participation received by Recipient from State if Recipient, or a sub-recipient, as applicable, (i) ceases to utilize Project for the original intended public transportation purposes or (ii) sells or transfers title to or control over Project. If federal funds (meaning only those federal funds received directly by

Recipient and not federal funds derived through or from the State) have contributed to the Project, Recipient shall notify both State and the original federal source of those funds of the disposition of the Project assets or the intended use of those sale or transfer receipts.

b. State shall also be entitled to an acquisition credit for any future purchase or condemnation of all or portions of Project by State or a designated representative or agent of State.

c. The Credit due State will be determined by the ratio of State's funding when measured against the Recipient's funding participation (the Ratio). For purposes of this Section 4, the State's funding participation includes federal funds derived through or from State. That Ratio is to be applied to the then present fair market value of Project property acquired or constructed as provided in (d) and (e) below.

d. For Mass Transit vehicles, this Credit [to be deducted from the then remaining equipment value] shall be equivalent to the percentage of the full extendable vehicle economic life cycle remaining, multiplied by the Ratio of funds provided for that equipment acquisition. For real property, this same funding Ratio shall be applied to the then present fair market value, as determined by State, of the Project property acquired or improved under this Agreement.

e. Such Credit due State as a refund shall not be required if Recipient dedicates the proceeds of such sale or transfer exclusively to a new or replacement State approved public transit purpose, which replacement facility or vehicles will then also be subject to the identical use restrictions for that new public purpose and the Credit ratio due State should that replacement project or those replacement vehicles cease to be used for that intended described pre-approved public transit purpose.

i. In determining the present fair market value of property for purposes of calculating State's Credit under this Agreement, any real property portions of the Project site contributed by Recipient shall not be included. In determining State's proportionate funding participation, State's contributions to third parties (other than Recipient) shall be included if those contributions are incorporated into the Project.

ii. Once State has received the Credit as provided for above because Recipient, or a sub-recipient, as applicable, has (a) ceased to utilize the Project for the described intended public transportation purpose(s) for which State funding was provided and State has not consented to that cessation of services or (b) sold or transferred title to or control over Project to another party (absent State approval for the continued transit operation of the Project by that successor party under an assignment of Recipient's duties and obligations), neither Recipient, subrecipient, nor any party to whom Recipient or subrecipient, as applicable, has transferred said title or control shall have any further obligation under this Agreement to continue operation of Project and/or Project facilities for those described public transportation purposes, but may then use Project and/or any of its facilities for any lawful purpose.

iii. To the extent that Recipient operates and maintains Intermodal Transfer Stations as any integral part of Project, Recipient shall maintain each station and all its appurtenances, including, but not limited to, restroom facilities, in good condition and repair in accordance with high standards of cleanliness (Public Utilities Code section 99317.8). Upon request of State, Recipient shall also authorize State-funded bus services to use those stations and appurtenances without any charge to State or the bus operator. This permitted use will include the placement of signs and informational material designed to alert the public to the availability of the State-funded bus service (for the purpose of this paragraph, "State-funded bus service" means any bus service funded pursuant to Public Utilities Code section 99316).

G. *Disputes*

Parties shall develop a mutually agreed upon issue resolution process, as described below, and issues between the Parties are to be resolved in a timely manner. The Parties agree to the following:

1. If the Parties are unable to reach agreement on any particular issue relating to either Parties' obligations pursuant to this Agreement, the Parties agree to promptly follow the issue resolution process as outlined below:

a. The Department's project manager and the Recipient's equivalent may initiate the process of informal dispute resolution by providing the other Party with written notice of a dispute. The written notice shall provide a clear statement of the dispute, and shall refer to the specific provisions of this Agreement or Program Supplement that pertain to the dispute. The Department's project manager and the Recipient's equivalent shall meet and attempt to resolve the dispute within five days from the written notice. If the dispute is resolved, the Parties shall create and sign a short description of the facts and the resolution that was agreed upon by the Parties.

b. If the dispute is not resolved by the fifth day from the written notice, the Department's senior project manager and the Recipient's equivalent shall meet and review the dispute within five days. The Department's senior project manager and the Recipient's equivalent manager shall attempt to resolve the dispute within ten days of their initial meeting. If the dispute is resolved, the Parties shall create and sign a short description of the facts and the resolution that was agreed upon by the Parties.

c. If the dispute is not resolved by the tenth day, the Department's Director or his designee and the Recipient's equivalent manager shall meet and review the dispute within five days. The Department's Director or his designee and the Recipient's equivalent manager shall attempt to resolve the dispute within ten days of the initial meeting. If the dispute is resolved, the Parties shall create and sign a short description of the facts and the resolution that was agreed upon by the Parties. If the dispute is not resolved by the tenth day by the Department's Director or his designee and the Recipient's equivalent manager, the Parties shall submit the matter to the Secretary of CalSTA for a final administrative determination.

H. *Hold Harmless and Indemnification*

1. Neither State nor any officer or employee thereof shall be responsible for any damage or liability occurring by reason of anything done or omitted to be done by Recipient, its agents and contractors under or in connection with any work, authority, or jurisdiction delegated to Recipient under this Agreement or any Program Supplement or as respects environmental clean-up obligations or duties of Recipient relative to Project. It is also understood and agreed that, Recipient shall fully defend, indemnify and hold the CTC and State and their officers and employees harmless from any liability imposed for injury and damages or environmental obligations or duties arising or created by reason of anything done or imposed by operation of law or assumed by, or omitted to be done by Recipient under or in connection with any work, authority, or jurisdiction delegated to Recipient under this Agreement and all Program Supplements.

2. Recipient shall indemnify, defend and hold harmless State, the CTC and the State Treasurer relative to any misuse by Recipient of State funds, Project property, Project generated income or other fiscal acts or omissions of Recipient.

I. *Labor Code Compliance*

Recipient shall include in all subcontracts awarded using Project funds, when applicable, a clause that requires each subcontractor to comply with California Labor Code requirements that all workers employed on public works aspects of any project (as defined in California Labor Code §§ 1720-1815) be paid not less than the general prevailing wage rates predetermined by the Department of Industrial Relations as effective the date of Contract award by the Recipient.

J. *Non-Discrimination Clause*

1. In the performance of work under this Agreement, Recipient, its contractor(s) and all subcontractors, shall not unlawfully discriminate, harass or allow harassment against any employee or applicant for employment because of sex, race, color, ancestry, religious creed, national origin, physical disability, mental disability, medical condition, age, marital status, family and medical care leave, pregnancy leave, and disability leave. Recipient, its contractor(s) and all subcontractors shall ensure that the evaluation and treatment of their employees and applicants for employment are free from such discrimination and harassment. Recipient, its contractor(s) and all subcontractors shall comply with the provisions of the Fair Employment and Housing Act (Government Code section 12900 et seq.), and the applicable regulations promulgated thereunder (California Code of Regulations, Title 2, section 7285 et seq.). The applicable regulations of the Fair Employment and Housing Commission implementing Government Code section 12990 (a-f), set forth in Chapter 5 of Division 4 of Title 2 of the California Code of Regulations, are incorporated into this Agreement by reference and made a part hereof as if set forth in full. Each of Recipient's contractors and all subcontractors shall give written notice of their obligations under this clause to labor organizations with which they have a collective bargaining or other agreements, as appropriate.

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

3. Should federal funds be constituted as part of Project funding or compensation received by Recipient under a separate Contract during the performance of this Agreement, Recipient shall comply with this Agreement and with all federal mandated contract provisions as set forth in that applicable federal funding agreement.

4. Recipient shall include the non-discrimination and compliance provisions of this clause in all contracts and subcontracts to perform work under this Agreement.

5. The Recipient shall comply with the nondiscrimination program requirements of Title VI of the Civil Rights Act of 1964. Accordingly, 49 CFR 21 (Nondiscrimination in Federally-Assisted Programs of The Department Of Transportation—Effectuation of Title VI of The Civil Rights Act of 1964) and 23 CFR Part 200 (Title VI Program and Related Statutes—Implementation and Review Procedures) are made applicable to this Agreement by this reference. Wherever the term "Contractor" appears therein, it shall mean the Recipient.

6. The Recipient shall permit, and shall require that its contractors, subcontractors, and subrecipients will permit, access to all records of employment, employment advertisements, application forms, and other pertinent data and records by the State Fair Employment Practices and Housing Commission or any other agency of the State of California designated by Department to investigate compliance with this Section J.

K. *State Fire Marshal Building Standards Code*

The State Fire Marshal adopts building standards for fire safety and panic prevention. Such regulations pertain to fire protection design and construction, means of egress and adequacy of exits, installation of fire alarms, and fire extinguishment systems for any State-owned or State-occupied buildings per section 13108 of the Health and Safety Code. When applicable, Recipient shall request that the State Fire Marshal review Project PS&E to ensure Project consistency with State fire protection standards.

L. *Americans with Disabilities Act*

By signing this Master Agreement, Recipient assures State that Recipient shall comply with the Americans with Disabilities Act (ADA) of 1990, which prohibits discrimination on the basis of disability, as well as all applicable regulations and guidelines issued pursuant to the ADA (42 U.S.C. 12101 et seq.).

M. *Access for Persons with Disabilities*

Disabled access review by the Department of General Services (Division of the State Architect) is required for all publicly funded construction of buildings, structures, sidewalks, curbs and related facilities. Recipient will award no construction contract unless Recipient's plans and specifications for such facilities conform to the provisions of sections 4450 and 4454 of the California Government Code, if applicable. Further requirements and guidance are provided in Title 24 of the California Code of Regulations.

N. *Disabled Veterans Program Requirements*

1. Should Military and Veterans Code sections 999 et seq. be applicable to Recipient, Recipient will meet, or make good faith efforts to meet, the 3% Disabled Veterans Business Enterprises goals (or Recipient's applicable higher goals) in the award of every contract for Project work to be performed under these this Agreement.

2. Recipient shall have the sole duty and authority under this Agreement and each Program Supplement to determine whether these referenced code sections are applicable to Recipient and, if so, whether good faith efforts asserted by those contractors of Recipient were sufficient as outlined in Military and Veterans Code sections 999 et seq.

O. *Environmental Process*

Completion of the Project environmental process ("clearance") by Recipient (and/or State if it affects a State facility within the meaning of the applicable statutes) is required prior to requesting Project funds for right-of-way purchase or construction. No State agency may request funds nor shall any State agency, board or commission authorize expenditures of funds for any Project effort, except for feasibility or planning studies, which may have a significant effect on the environment unless such a request is accompanied with all appropriate documentation of compliance with or exemption from the California Environmental Quality Act (CEQA) (including, if as appropriate, an environmental impact report, negative declaration, or notice of exemption) under California Public Resources Code section 21080(b) (10), (11), and (12) provides an exemption for a passenger rail project that institutes or increases passenger or commuter services on rail or highway rights-of-way already in use.

P. *Force Majeure*

Each party will be excused from performance of its obligations where such non-performance is caused by any event beyond its reasonable control, such as any non-appealable order, rule or regulation of any federal or state governmental body, Acts of God (of Acts of God (including fire, flood, earthquake, storm, hurricane or other natural disaster), war, invasion, act of foreign enemies, hostilities (regardless of whether war is declared), civil war, rebellion, revolution, insurrection, military or usurped power or confiscation, terrorist activities, nationalization, government sanction, blockage, embargo, labor dispute, strike, lockout or interruption, provided

that the party excused hereunder shall use all reasonable efforts to minimize its non-performance and to overcome, remedy or remove such event in the shortest practical time.

Should a *force majeure* event occur which renders it impossible for a period of forty-five (45) or more consecutive days for either party to perform its obligations hereunder, the Parties agree to negotiate in good faith to amend the existing Business Plan or Business Plan Update to deal with such event and to seek additional sources of funding to continue the operation of the Service.

ARTICLE IV – MISCELLANEOUS PROVISIONS

Section 1. Miscellaneous Provisions

A. *Successor Acts*

All statutes cited herein shall be deemed to include amendments to and successor statutes to the cited statutes as they presently exist.

B. *Successor and Assigns to the Parties*

Neither this Agreement nor any right, duty or obligation hereunder may be assigned, transferred, hypothecated or pledged by any party without the express written consent of the other party; provided, that unless otherwise expressly required herein, a party shall not be obligated to obtain the written consent of the other party with respect to any contract related to the Service for the provision of goods and/or services to the contracting party in the ordinary course of business.

C. *Notice*

Any notice which may be required under this Agreement shall be in writing, shall be effective when received, and shall be given by personal service, or by certified or registered mail, return receipt requested, to the addresses set forth below, or to such other addresses as may be specified in writing and given to the other party in accordance herewith.

If given to the Department:

State of California

Department of Transportation

Division of Rail and Mass Transportation

P.O. Box 942874

Sacramento, CA 994274-0001

Attention: Mass Manager, MS 39

with a copy to:

California State Transportation Agency
915 Capitol Mall Suite 350 B
Sacramento, CA 95814

If given to the Recipient:

Agency Name

Address.

City, CA XXXXX-XXXX

Attention: Contact Name

D. *Amendment*

This Agreement may not be changed, modified, or amended except in writing, signed by the parties hereto, and approved in advance in writing by the Secretary, and any attempt at oral modification of this Agreement shall be void and of no effect.

E. *Representation and Warranties of the Parties*

a. Recipient hereby represents and warrants to the Department that:

i. Recipient is in good standing under applicable law, with all requisite power and authority to carry on the activities for which it has been organized and proposed to be conducted pursuant to this Agreement.

ii. Recipient has the requisite power and authority to execute and deliver this Agreement and to carry out its obligations hereunder. The execution and delivery of this Agreement by such entity, the performance by it of its obligations thereunder and the consummation of the transactions contemplated thereby have been duly authorized by the governing board of such entity and no other proceedings are necessary to authorize this Agreement or to consummate the transactions contemplated thereby. The Agreements have been duly and validly executed and delivered by such entity and constitute valid and binding obligations of such entity, enforceable against it in accordance with their terms, except to the extent that such enforceability may be subject to bankruptcy, insolvency, reorganization, moratorium or other laws now or hereinafter in effect relating to the creditor's rights and the remedy of specific enforcement and injunctive and other forms of equitable relief, and may be subject to equitable defenses and to the discretion of the court before which any proceeding therefore may be brought.

iii. Neither the execution and delivery of this Agreement and the performance of its obligations thereunder nor the consummation of the transactions contemplated thereby will

(i) conflict with or result in a breach of any provision of any agreement to which Recipient is a party; (ii) violate any write, order, judgment, injunction, decrees, statute, rule or regulation of any court or governmental authority applicable to such entity or its property or assets.

b. The Department does hereby represent and warrant with respect to each of this Agreement to the Recipient that:

i. It validly exists with all requisite power and authority to carry on the activities proposed to be conducted pursuant to this Agreement.

ii. It has the requisite power and authority to execute and deliver this Agreement and to carry out its obligations thereunder. The execution and delivery of this Agreement, the performance by it of its obligations thereunder and the consummation of the transactions contemplated thereby have been duly authorized and no other proceedings are necessary to authorize this Agreement or to consummate the transactions contemplated thereby. The agreements have been duly and validly executed and delivered by it and constitute valid and binding obligations, enforceable against it in accordance with their terms, except to the extent that such enforceability may be subject to bankruptcy, insolvency, reorganization, moratorium or other laws now or hereinafter in effect relating to creditor's rights and other forms of equitable relief, and may be subject to equitable defenses and to the discretion of the court before which any proceeding therefore may be brought.

iii. Neither the execution and delivery of this Agreement and the performance of its obligations thereunder nor the consummation of the transactions contemplated thereby will (i) conflict with or result in a breach of any other agreement; (ii) violate any writ, order, judgment, injunction, decree, statute, rule or regulation of any court or governmental authority applicable to such entity or its property or assets.

F. *Construction, Number, Gender and Captions*

The Agreements have been executed in the State of California and shall be construed according to the law of said State. Numbers and gender as used therein shall be construed to include that number and/or gender which is appropriate in the context of the text in which either is included. Captions are included therein for the purposes of ease of reading and identification. Neither gender, number nor captions used therein shall be construed to alter the plain meaning of the text in which any or all of them appear.

G. *Complete Agreement*

This Agreement, including Appendices, constitutes the full and complete agreement of the parties, superseding and incorporating all prior oral and written agreements relating to the subject matter of this Agreement. All attached Appendices A through E are hereby incorporated and made an integral part of this Agreement by this reference.

H. *Partial Invalidity*

If any part of this Agreement is determined to be invalid, illegal or unenforceable, such determination shall not affect the validity, legality or enforceability of any other part of this Agreement and the remaining parts of this Agreement shall be enforced as if such invalid, illegal or unenforceable part were not contained herein.

I. *Conflicts*

To the extent that any provision of or requirement of this Agreement may conflict with a provision or requirement of any other agreement between the parties hereto, or between a party hereto and any other party, which is attached to this Agreement as an appendix, the priority of agreements shall be employed to resolve such conflict. IN the event of a conflict, the Master Agreement controls the Program Supplement and any further Amendments.

J. *Counterparts*

This Agreement may be executed in one or more counterparts and may include multiple signature pages, all of which shall be deemed to be one instrument. Copies of this Agreement may be used in lieu of the original.

K. *Governing Law*

The Agreement shall be governed by and construed in accordance with the laws of the State of California.

IN WITNESS WHEREOF, the parties hereto have executed this Agreement by their duly authorized officers.

[SIGNATURES TO FOLLOW]

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION

AGENCY NAME

BY:

DARA WHEELER
Chief, Division of Rail and Mass
Transportation

BY:

NAME
Title

APPROVED AS TO FORM AND PROCEDURE

STATE OF CALIFORNIA
DEPARTMENT OF TRANSPORTATION

BY:

JON OLDENBURG
Deputy Attorney

APPENDIX A

TIRCP PROGRAM GUIDELINES AND DEPARTMENT DELEGATION

APPENDIX B

RECIPIENT'S RESOLUTION

(INSERT AGENCY BOARD RESOLUTION)

APPENDIX C
PROGRAM SUPPLEMENT

- A. Project Description (if applicable)**
- B. Special Conditions to Scope of Work**
- C. Project Overall Funding Plan**
- D. Project Financial Plan**
- E. Project Schedule**

APPENDIX D
AWARD AGREEMENT

AGENDA

ITEM 8



EXECUTIVE DIRECTOR'S REPORT

November 2018

Wheels Ridership Trends

Ridership on the Wheels bus system was 171,068 passengers, up 7.7% from October of 2017.

Food Drive

At the LAVTA Stuff-A-Bus 1,500 pounds of food and \$600 in gift cards was collected for Open Heart Kitchen and Tri-Valley Haven. Many thanks to co-sponsors KKIQ 101.7 and Lucky Supermarkets.



LAVTA SAV Project

LAVTA continues to work with GoMentum and AAA to advance the Authority's SAV project. While testing of the SAV on public roads in Dublin was anticipated in November, several factors including the need to install signage and delays with digital mapping have led to continuing delays. Staff will have a report at the Project & Services Committee meeting.



Regional Rail Authority

The Regional Rail Authority has signed an \$8.5 million contract with AECOM for the environmental work and 30% design of Valley Link. Additionally, staff is in final negotiations with JCOMM to produce a promotional video of Valley Link. Finally, staff is in final negotiations for consulting services that will provide a Senior Project Manager and a Senior Engineer Lead in the near future. This consulting work will be full-time and the consultants will work from the LAVTA offices. A plan for their office space will be provided at the Project & Services Committee meeting.



Go Dublin

In December Uber and MV will team up to provide accessible vehicles in Dublin. The partnership will provide riders using the Go Dublin discount with accessibility throughout Dublin.



New Video Systems on Buses

20 Wheels buses with video systems that are past their useful life (they had been transferred to the buses from retired buses years ago) received new video systems that are high definition and feature easy to use wi-fi downloading were installed over the past 30 days.

Parking Garage

The Master Agreement for the Dublin Parking Garage TIRCP grant with the State of California is on the F&A Committee agenda for consideration in November, and is expected to be considered by the Board in December.

Financial Audit for FY2018

The FY2018 Financial Audit report is on the F&A Committee agenda in November. There are no findings in the audit.

Attachments

1. Management Action Plan w/Updates

FY2019 Goals, Strategies and Projects

Last Updated – November 20, 2018

MANAGEMENT ACTION PLAN (MAP)

<p><i>Goal: Service Development</i></p> <p><i>Strategies (those highlighted in bold indicate highest Board priority)</i></p> <ol style="list-style-type: none"> 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 Project 5. Explore innovative fare policies and pricing options 6. Provide routes and services to promote mode shift from personal car to public transit 						
<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
Strategic Plan/Long Range Transit Plan (Agency's 30 Year Plan)	<ul style="list-style-type: none"> • RFP • Award of Contract • Consideration of Changes 	DP	Projects/ Services	Nov 2018 Feb 2019 May 2019	→ New project for Spring 2019.	
Review of Fixed Routes	<ul style="list-style-type: none"> • RFP • Award of Contract • Consideration of Changes 	DP	Projects/ Services	Nov 2018 Feb 2019 May 2019	→ It's been 24 months since the Wheels fixed route system redesign. This project will review the performance of the system since the redesign and recommend changes. New project for Spring 2019.	

<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
Comprehensive Paratransit Assessment	<ul style="list-style-type: none"> • Award of Contract • Public Outreach • Approval of Recommendations 	ED	Projects/ Services	Nov 2016 Jun/Nov 2017 Feb 2019	→ Nelson/Nygaard awarded contract. Public meetings held in June. LAVTA Board presentation made in September. Second round of workshops completed in November. City of Pleasanton analyzing data with near future meeting set on May 11th. City cancelled meeting. Awaiting new date to meet from City.	X X
Fare Study	<ul style="list-style-type: none"> • Draft Fare Study • Public Hearings • Board Approval 	PD	Projects/ Services	May 2017 Sept 2018 Oct 2018	→ Draft Fare Study for fixed route complete. F&A reviewed in May. Decision made to hold study results to see ridership trends on fixed route and paratransit study fare recommendations. Public Hearings held in September. Board approved in October. Implementation in January.	X X X
Hacienda Pass	<ul style="list-style-type: none"> • Review Pass Program • Work with Hacienda on Improving the Program 	ED	Finance/ Admin	Oct 2018 Jun 2019	→ Initial correspondence with Hacienda provided. Upcoming meeting in November.	
Transit Signal Priority Upgrade Project in Rapid Corridors	<ul style="list-style-type: none"> • Engineering Work • Finish Project 	DP	Projects/ Services	Oct 2017 Jun 2019	→ Grant by TVTAC approved. Board approved MOU with Pleasanton. Board approved engineering contract with Kimley Horn. Design completed and submitted to Cities for review. <u>Equipment purchase in Jan/Feb and install in summer of 2019.</u>	

Projects	Action Required	Staff	Board Committee	Target Date	Status	Task Done
Go Dublin Discount Program	<ul style="list-style-type: none"> • Explore use of Uber WAV • Secure additional funding • Develop long-term strategy 	ED	Projects/ Services	Nov 2018 Jun 2019 Jun 2019	→ Program continuing into FY2019. Uber & MV to implement Uber WAV in Dublin in December (MV provides wheelchair accessible rides through Uber). Negotiations ongoing for wheelchair accessible vehicles w/GoDublin program through MTM.	X
Dublin Service Plan	<ul style="list-style-type: none"> • Explore use of articulated buses 	DP	Projects/ Services	Dec 2019	→ Nelson/Nygaard looking at merits of LAVTA operating articulated buses. <u>Expect report in late November. Discussion with committees in December or January.</u>	
SAV Project	<ul style="list-style-type: none"> • Complete storage facility/electrical • Work through first set of tests • Seek long-term funding for project 	CM	Projects/ Services	Nov 2018 Jun 2019 Jun 2019	→ BART working on storage and electrical. Regular meetings being held. <u>Update to be provided to P&S Committee in November.</u>	
Advanced Intelligent Intersection Project	<ul style="list-style-type: none"> • Install equipment on buses • Evaluate performance of project 	CM	Projects/ Services	Jun 2019 Jun 2020	→ City of Dublin funded. Working with City and MTC on scope of work and procurement of equipment. MOU approved by LAVTA and City. <u>Equipment on order.</u>	

Projects	Action Required	Staff	Board Committee	Target Date	Status	Task Done
Install and Upgrade Video System on Vehicles	<ul style="list-style-type: none"> • Install video cameras on paratransit vehicles • Upgrade 20 video systems on Wheels buses 	ED	Projects/ Services	Mar 2019 Jun 2019	→ Staff evaluating cameras/video systems for paratransit vehicles. → <u>20 buses upgraded with new video systems</u>	X

Goal: Marketing and Public Awareness

Strategies (those highlighted in bold indicate highest Board priority)

1. Continue to build the Wheels brand image, identity and value for customers

2. Improve the public image and awareness of Wheels

3. Increase two-way communication between Wheels and its customers

4. Increase ridership, particularly on the Rapid, to fully attain benefits achieved through optimum utilization of our transit system

5. Promote Wheels to New Businesses and residents

Projects	Action Required	Staff	Board Committee	Target Date	Status	Task Done
Website Upgrades	<ul style="list-style-type: none"> • More fully develop Better Way to BART section of website 	PD	Projects/ Services	Mar 2019	→ Project under development.	
App Development	<ul style="list-style-type: none"> • Mobile Ticketing App • Improve integration on CityMapper • Mobile Ticketing in Transit and CityMapper 	PD	Projects/ Services	Feb 2019	→ Working with City Mapper and Transit apps on requirements for integration of mobile ticketing. Creating RFP for mobile ticketing. <u>In final evaluation period. Report to Board in December or January on mobile ticketing app strategy.</u>	
LAVTA Rebranding Project	<ul style="list-style-type: none"> • Bus stop sign replacement with new branding. 	PD	Projects/ Services	Jun 2019	→ Replace bus stop signs throughout service area with newly branded bus stop signs. Replace stencil stops with bus stop signs. <u>Spring/early summer project.</u>	

Underlined text indicates changes since last report.

Projects	Action Required	Staff	Board Committee	Target Date	Status	Task Done
Individualized Marketing	<ul style="list-style-type: none"> • Award Contract • Marketing • Review of Results 	PD	Projects/ Services	Jan 2019 May 2019 Jun 2019	→ Targeting Pleasanton's high density housing areas along Rapid near BART. <u>RFP to be advertised in December. Board to consider award in January.</u>	
N Canyons Parkway Rapid Bus Stop Project	<ul style="list-style-type: none"> • Begin planning/engineering work • Improvements to site • Relocation of shelters 	FD	Projects/ Services	May 2017 Jun 2018 Aug 2018	→ FTA grant to upgrade stops in this corridor to Rapid style. Engineering work done. Bids came in high. Board rejected all bids. Bid re-advertised. Board awarded project in November. Construction completed.	X X X
Pleasanton SmartTrips Corridor Rapid Bus Stop Project	<ul style="list-style-type: none"> • Engineering work • Award of construction contract • Finish project 	FD	Projects/ Services	Nov 2017 Apr 2018 Jun 2019	→ ACTC grant received to upgrade stops in this corridor to Rapid style. Board awarded engineering to Kimley Horn in November. Bus shelter type is next step. Project award in April. 35% design completed. 65% design completed. <u>City approved plans. Final design in progress.</u>	
Replace Shelters Past Useful Life That Are On Livermore Routes	<ul style="list-style-type: none"> • Identify shelters • Install 	FD	Projects/ Services	Nov 2016 Apr 2018	→ Shelters identified. 10 shelters delivered. No bids for install received. Rebid. Board approved contract with Hammercraft Construction in March. Evaluating cost for MV to provide work vs Hammercraft.	X

<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
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Goal: Community and Economic Development

Strategies (those highlighted in bold indicate highest Board priority)

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

<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
TMA Development in Dublin	<ul style="list-style-type: none"> Develop guidelines in partnership with City of Dublin 	PD	Finance Admin	Jun 2019	→ <u>TMA in Mountain View provided sample for City of Dublin to consider.</u>	
TOD Development	<ul style="list-style-type: none"> Assist City in creating a master plan for the area around transit center in City of Livermore 	PD	Project/ Services	Jun 2019	→ After finishing Historic Depot project staff will schedule a meeting to continue discussions with City staff on this future project. <u>Meeting set for December.</u>	

Goal: Regional Leadership

Strategies (those highlighted in bold indicate highest Board priority)

- 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

<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
Valley Link	<ul style="list-style-type: none"> Provide staff support 	ED	Projects/ Services	Jun 2019	→ Staff continuing to provide support. Agency working on Phase II of Feasibility Report and environmental work/30% design of Valley Link. MTC approved \$10.1M request in September. EIR underway. <u>Proposals for Phase II of Feasibility Report received. Proposals for Sr Project Mgr and Sr Engineer received.</u>	

<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
Dublin Parking Garage	<ul style="list-style-type: none"> • Provide staff support in administering the grant • Provide support for evaluation of bus circulation near project for inter-regional connections 	ED	Projects/ Services	Jun 2019	→ Staff meeting with County and Caltrans and CalSTA to support the project. Ground breaking held. <u>F&A reviewing TIRCP report on project in November.</u>	
Calendar Year Legislative Plan	<ul style="list-style-type: none"> • Creation of Legislative Plan and review/approval by the Board and provide support for key legislation. 	ED	Finance/ Admin	Feb 2019	→ F&A committee looked at draft legislative plan in January 2018. Board approved 2018 Legislative Plan in February. <u>Prop 6 failed. Staff to bring next version of Legislative Plan to Committee in January.</u>	

Goal: Organizational Effectiveness

Strategies (those highlighted in bold indicate highest Board priority)

1. Promote system wide continuous quality improvement initiatives
2. Continue to expand the partnership with contract staff to strengthen teamwork and morale and enhance the quality of service
- 3. Establish performance based metrics with action plans for improvement; monitor, improve, and report on-time performance and productivity**
4. HR development with focus on employee quality of life and strengthening of technical resources
5. Enhance and improve organizational structures, processes and procedures to increase system effectiveness
6. Develop policies that hold Board and staff accountable, providing clear direction through sound policy making decisions

<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
ViewPoint Software	<ul style="list-style-type: none"> • Staff to complete development of software ViewPoint w/Trapeze. 	ED	Projects/ Services	Mar 2019	→ Met with Trapeze. <u>Trapeze to present and train on new dashboard in December.</u>	

<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
Contract Management	<ul style="list-style-type: none"> • Implement quarterly and annual contractor audits • Develop staff field observation reports and process • Implement regular reviews of system performance 	ED	Projects/ Services	Sept 2018 Oct 2018 Jan 2019	→ New project for Contract Compliance Manager. Audits and reports and review procedures under development. Quarterly random audits being performed.	X
Explore Quality of Life Opportunities for Workforce	<ul style="list-style-type: none"> • Explore opportunities to enhance quality of life to retain workforce 	FD	Finance/ Admin	Feb 2019	→ New project. Report to be made to the Board in February for implementation.	
Continue Planning of Atlantis Operating & Maintenance Facility	<ul style="list-style-type: none"> • Review previous conceptual planning and recommendations. 	FD	Finance/ Admin	Apr 2019	→ Currently LAVTA is out of office space/bus parking space. Review of plans to take place in late fall early spring for recommendations to the Board in April.	
<p>Goal: Financial Management</p> <p>Strategies (those highlighted in bold indicate highest Board priority)</p> <ol style="list-style-type: none"> 1. Develop budget in accordance with strategic Plan, integrating fiscal review processes into all decisions 2. Explore and develop revenue generating opportunities 3. Maintain fiscally responsible long range capital and operating plans 						
<i>Projects</i>	<i>Action Required</i>	<i>Staff</i>	<i>Board Committee</i>	<i>Target Date</i>	<i>Status</i>	<i>Task Done</i>
FY18 Comprehensive Annual Financial Report	<ul style="list-style-type: none"> • Complete financial audit and all required reporting to Board, local, regional and state agencies. 	DF	Finance/ Admin	Nov 2018	→ Audit performed. <u>Review of audit at F&A in November.</u>	

Attachments

AGENDA

ITEM 9



LAVTA COMMITTEE ITEMS - November 2018 - March 2019

Finance & Administration Committee

November

	Action	Info
Minutes	X	
Treasurers Report	X	
CAFR	X	
Caltrans Master Agreement TIRCP	X	

December

	Action	Info
Minutes	X	
Treasurers Report	X	
Legislative Program	X	

*Typically December committee meetings are cancelled

January

	Action	Info
Minutes	X	
Treasurers Report	X	

February

	Action	Info
Minutes	X	
Treasurers Report	X	

March

	Action	Info
Minutes	X	
Treasurers Report	X	