



NOTICE OF MEETING

A Regular Meeting of the WCCTA Board of Directors
will be held:

DATE: Oct 10, 2024 (Thursday)
TIME: 6:30 PM
PLACE: City of Pinole Council Chambers
2131 Pear Street, Pinole CA

**Attend in Person in Pinole Council Chambers or via
Zoom ID: 862 0063 0753
<https://us02web.zoom.us/j/86200630753>
Zoom Phone Number: 1-669-900-6833
Meeting Number - 862 0063 0753**

Americans With Disabilities Act: In compliance with the Americans with Disabilities Act of 1990, if you need special assistance to participate in a WCCTA Board Meeting or you need a copy of the agenda or the agenda packet in an appropriate alternative format, please contact the WestCAT Administrative Office at (510) 724-3331. Notifying the Authority staff at least 48 hours before the meeting or when services are needed will assist them in assuring that reasonable arrangements can be made to provide accessibility to the meeting or service.

AGENDA

- A. CALL TO ORDER, ROLL CALL, PLEDGE OF ALLEGIANCE**
- B. APPROVAL OF AGENDA**
- C. PUBLIC COMMUNICATIONS**

This is the time for members of the public to bring up with the Board of Directors matters of general interest that are not on the agenda. In accordance with the provisions of the Brown Act, the Board will automatically refer to staff any matters that are brought before them at this time, and the matter may be placed on a future agenda. The time limit is 3 minutes and is subject to modification by the Chair.

1.0 CONSENT CALENDAR

If a Board member would like to discuss any item listed, it may be pulled from the Consent Calendar. **Recommend Approval of all Items on the Consent Agenda as follows:**

- 1.1 Approval of Minutes of Regular Board Meeting of August 8, 2024. **[Action Requested: Approval of Minutes] ***
- 1.2 Approval Expenditures for July, August and September 2024 **[Action Requested: Approval of Expenditures] ***
- 1.3 Receive Contractors' Monthly Management Reports for July 2024. **[Action Requested: Receive and File] ***

1.4 WestCAT Marketing Update **[Action Requested: Information Only]**

2.0 ITEMS FOR BOARD ACTION / DISCUSSION

- 2.1 Presentation on Final FY24 Monthly Passenger and Auxiliary Revenue Reconciliation Reports, and 4th Qtr. Post Audit Income Statement and Systemwide 10Qs. **[Action Requested: Receive and File] ***
- 2.2 Presentation and Discussion of WCCTA Audited Financial Statements for Year Ending June 30, 2024 **[Action Requested: Receive and File] ***
- 2.3 Consideration and Adoption of Resolution 2024-05 And Associated Documents Related to Regional Measure 3 Project 31 – Interstate 80 Transit Improvements **[Action Requested: Approval of Resolution 2024-05 and Associated Documents Related to Regional Measure 3 Project 31 - Interstate 80 Transit Improvements] ***
- 2.4 Consideration and Adoption of Resolution 2024-06 And Associated Documents Related to Regional Measure 3 Project 26 – North Bay Transit Improvements **[Action Requested: Approval of Resolution 2024-06 and Associated Documents Related to Regional Measure 3 Project 26 – North Bay Transit Improvements] ***
- 2.5 Update on Upcoming Schedule Change **[Action Requested: Information Only]**
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3.0 COMMITTEE REPORTS

- 3.1 General Manager's Report **[No Action: Information Only]**
- 3.2 WCCTAC Representative Report **[No Action: Information Only]**

4.0 CORRESPONDENCE

5.0 BOARD COMMUNICATION / ITEMS FOR FUTURE BOARD MEETINGS

6.0 ADJOURNMENT

* Enclosures

Documents provided to a majority of the Board of Directors after distribution of the packet regarding any item on this agenda will be made available for public inspection at the Administration Counter at WCCTA located at 601 Walter Avenue, during regular business hours (Pursuant to SB 343 or California Government Code Section 54957.5 -effective July 1, 2008). This information will also be uploaded and posted to the website before the meeting and made available at this link: [WestCAT Board of Directors](#). The posting of SB 343 information on this website is in addition to the posting of the information at the legally required locations specified above.

Next Board Meeting Thursday, November 14, 2024

WCCTA Board meetings are prerecorded and posted for public viewing on the Authority's website at this link: [WestCAT Board of Directors](#).



Western Contra Costa
Transit Authority

Agenda Item 1.1

WESTERN CONTRA COSTA TRANSIT AUTHORITY

BOARD OF DIRECTORS

REGULAR MEETING MINUTES

Aug 8, 2024	Regular Meeting	6:30 PM	Pinole City Council Chambers
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The Board of Directors Meeting was held in person.

A. CALL TO ORDER, ROLL CALL, AND PLEDGE OF ALLEGIANCE

Vice Chair Hansen called the meeting to order at 6:30 PM and led the Pledge of Allegiance.

DIRECTORS PRESENT

Vice Chair Tom Hansen, Tiffany Grimsley, Jerry Parsons, Maureen Toms, Devin Murphy (arrived 6:38 PM)

STAFF PRESENT

Rob Thompson, General Manager; Rob Petty, General Services Manager; Yvonne Morrow, Chief Financial Officer; Finn Wurtz, Transit Planner, Debora Harris, Finance Manager, Christina Lotfy, Accounting Technician, Mica McFadden, Executive Assistant/Clerk to the Board

GUESTS PRESENT

Treslyian Edwards – MV General Manager

B. APPROVAL OF AGENDA

Following an inquiry to the Board, the Board reported no conflicts with any items on the agenda.

MOTION: A motion was made by Director Toms and seconded by Director Grimsley to approve the agenda. The motion was carried by the following vote:

Ayes: 4 – (Hansen, Grimsley, Parsons, Toms)

C. PUBLIC COMMUNICATIONS

NONE.

1) **CONSENT CALENDAR**

Following an inquiry to the Board, the Board reported no conflicts with any items on the Consent Calendar.

MOTION: A motion was made by Director Grimsley, seconded by Director Parsons, to Approve the Consent Calendar. The motion was carried by the following vote:

Ayes: 4 – (Hansen, Grimsley, Parsons, Toms)

2) **ITEMS FOR BOARD ACTION / DISCUSSION**

2.1 Update on Bus Wash Repair [Action Requested: Direction to Staff]

GM Thompson updated the Board on the bus wash, commenting that he had worked with Chair Hansen as the projected cost was above his level of spending authority. GM Thompson stated that the Authority's Procurement Procedures would be updated to include language allowing the GM to work with the Board chair in situations like this.

Board members asked questions related to stormwater collection and the timeline of the work, to which staff responded.

2.2 Authorize the General Manager to Enter into an Agreement with Ronny Kraft Consulting to Undertake a Comprehensive Operational Analysis (COA). [Action Requested: Authorize the General Manager to Finalize and Enter into an Agreement with Ronny Kraft Consulting to Undertake a Comprehensive Operational Analysis for an Amount not to Exceed \$180,000]

GM Thompson introduced the item, discussing the genesis of the decision to undertake a COA, which will look at overall service delivery and an approach to right size the agency as we move forward. Several presentations will be made to the Board, including a survey of riders and community engagement to ensure we include the voice of the rider in the outcomes.

Board members asked questions about funding and suggested potential areas of focus for the study to ensure a focus on the rider experience.

Director Murphy arrived during the discussion at 6:38 PM.

MOTION: A motion was made by Director Murphy, seconded by Director Parsons, to authorize the General Manager to finalize and enter into an agreement with Ronny Kraft Consulting. The motion was carried by the following vote:

Ayes: 5– (Hansen, Grimsley, Parsons, Toms, Murphy)

2.3 Consideration and Approval of Amendment 3 to the Agreement for Public Transit Services between WCCTA and MV Transportation to Establish a New Fixed Monthly Rate [Action Requested: Formal Approval of Amendment 3 Between WCCTA and MV Transportation]

GM Thompson introduced the item, explaining that the cost changes relate directly to an increase in maintenance salaries, plus the reclassifications of two employees to move them up a class.

MOTION: A motion was made by Director Toms, seconded by Director Parsons, to Authorize the General Manager to Finalize Amendment 3 with MV Transportation. The motion was carried by the following vote:

Ayes: 5– (Hansen, Grimsley, Parsons, Toms, Murphy)

2.4 Discussion of Participation in California Clean Air Day – Free Transit Rides [Action Requested: Direction to Staff]

GM Thompson explained that the Authority had received a letter requesting its participation in the Clean California Free Fare Day planned for Oct 2, 2024. GM Thompson spoke of collaborating with other local agencies to market the event and said the fares would be covered by previously approved LCTOP funding to support events like this.

3) COMMITTEE REPORTS

3.1 General Manager's Report. No Action: Information Only.

GM Thompson introduced the newest WCCTA staff member, Christina Lotfy, who recently joined as an Accounting Technician.

3.2 WCCTAC Representative Report. No Action: Information Only.

Chair Hansen was unable to attend the meeting.

4) CORRESPONDENCE

NONE.

5) BOARD COMMUNICATION / ITEMS FOR FUTURE BOARD MEETINGS

NONE

6) **ADJOURNMENT**

Chair Hansen adjourned the meeting at 6:54 PM. The next meeting is scheduled for September 12, 2024.

Tom Hansen, Chair

Date

Robert Thompson, Secretary

Date

AGENDA ITEM 1.2

WCCTA - WestCAT
Purchase Journal

For the Period From Jul 1, 2024 to Aug 31, 2024

Filter Criteria includes: 1) Unposted Transactions only; 2) Includes Drop Shipments. Report order is by Vendor ID. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/1/24	50300-43 O/S Service, Non-Veh, Compu	Stmt 6/4 - 7/1/24	Grammarly (digital writing tool monthly charge)	75.00	
	50908-10 Marketing & Advertising, Ope		Twilio (emergency messaging software for ridership)	150.28	
	50999-60 Miscellaneous Exp, Admin		Fuso Italian Restaurant (Debora's annual review lunch)	89.53	
	50499-41 Other Mat & Supplies,Veh Ma		Vehicle tools	316.06	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies	1,457.71	
	50499-41 Other Mat & Supplies,Veh Ma		Vehicle parts	4,029.86	
	50300-42 Outside Service, Non-Veh Mai		Facilities (pressure washer diagnostic)	95.00	
	50999-10 Miscellaneous Exp, Operation		Safeway (see receipt for description)	24.96	
	50908-10 Marketing & Advertising, Ope		Upwork (social media marketing)	210.00	
	50902-60 Travel Expense, Admin		Parking	25.00	
	50999-60 Miscellaneous Exp, Admin		Kinder's Meats (staff meeting lunch)	158.88	
	50410-10 Postage, Operations		Stamps.com (recurring monthly service charge)	19.99	
	50410-60 Postage, Admin		Stamps.com (recurring monthly service charge)	10.00	
	20100 Accounts Payable		Bank of America Commerical CC		6,662.27
7/4/24	50902-60 Travel Expense, Admin	Stmt 6/5 - 7/4/24	Uber (pickup DAR van)	20.08	
	50300-43 O/S Service, Non-Veh, Compu		Dropbox (recurring monthly charge)	240.00	
	50300-43 O/S Service, Non-Veh, Compu		Sage Software (recurring monthly charge)	166.51	
	50300-43 O/S Service, Non-Veh, Compu		Zoom (recurring monthly charge)	14.68	
	50300-43 O/S Service, Non-Veh, Compu		Microsoft (Office 365 monthly support fee)	5.00	
	50300-43 O/S Service, Non-Veh, Compu		Noregon (Annual fleet maint. software)	647.53	
	20100 Accounts Payable		Bank of America Business Card		1,093.80
8/4/24	50300-43 O/S Service, Non-Veh, Compu	Stmt 7/5 - 8/4/24	Microsoft (Office 365 monthly support fee)	5.00	
	50300-43 O/S Service, Non-Veh, Compu		Zoom (recurring monthly charge)	14.68	
	50300-43 O/S Service, Non-Veh, Compu		Sage Software (recurring monthly charge)	166.51	
	20100 Accounts Payable		Bank of America Business Card		186.19
6/28/24	50300-42 Outside Service, Non-Veh Mai	243829	May inspection	125.00	
	20100 Accounts Payable		ECO-CHEK Compliance, Inc.		125.00
6/28/24	50300-42 Outside Service, Non-Veh Mai	243830	June inspection	125.00	
	20100 Accounts Payable		ECO-CHEK Compliance, Inc.		125.00
6/13/24	50499-41 Other Mat & Supplies,Veh Ma	Stmt 6/13/24	Vehicle tools	86.24	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (see receipts for description)	2,762.04	
	20100 Accounts Payable		Home Depot Credit Services		2,848.28
7/12/24	50499-42	Stmt 7/12/24	Facilities supplies (see receipts for	2,450.18	

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	Other Mat&Suppl, Non-Veh 20100 Accounts Payable		description) Home Depot Credit Services		2,450.18
6/30/24	50903-10 Clipper/Shopify/mtot fees, Op 20100 Accounts Payable	AR036170	Apr - Jun 2024 Clipper fee Metropolitan Transportation Commission	1,436.56	1,436.56
				14,927.28	14,927.28

AGENDA ITEM 1.2 cont.

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
8/1/24	11103 Office Equipment & Furniture 11105 Oper, Maint & Admin Facility 11107 Communication/Information S 50499-41 Other Mat & Supplies,Veh Ma 50903-60 Fees, Admin 50499-42 Other Mat&Suppl, Non-Veh 50499-43 OtherMat&Sup-Non-Veh, Co 50499-60 Other Mat & Supplies, Admin 20100 Accounts Payable	139M-JRT6-C6CH	Office furniture & equipment (Christina, Mica) Facility supply (touch-free faucet) Communication/Info system (Laptop, TV mount, monitors) Vehicle parts Shipping/handling & taxes Facility supplies (traffic cones, tools, gloves, bins) IT supplies Office supplies Amazon Capital Services, Inc.	630.83 366.21 2,027.36 643.67 537.67 1,049.26 424.70 272.36	5,952.06
8/1/24	50300-10 Outside Services, Operations 50300-60 Outside Services, Admin 20100 Accounts Payable	21578012	Security monitoring (9/1 - 11/30/24) Security monitoring (9/1 - 11/30/24) Bay Alarm Company	89.36 44.68	134.04
7/22/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	C64598	Vehicle parts Buchanan Auto Electric Inc.	2,060.81	2,060.81
8/2/24	10204 A/R Accrual - MV Liability In 20100 Accounts Payable	14-2024-July	July ins. & admin fee CalTIP	4,252.57	4,252.57
7/30/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	141397	Vehicle parts Chuck's Brake & Wheel	3,624.74	3,624.74
8/6/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	1690	Maint. supplies (degreaser & engine flush) Cinchem LLC	2,156.90	2,156.90
7/1/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	4197474480	July uniforms Cintas Corporation	721.16	721.16
7/8/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	4198085404	July uniforms Cintas Corporation	721.16	721.16
7/15/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	4198864628	July uniforms Cintas Corporation	721.16	721.16
7/22/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	4199514188	July uniforms Cintas Corporation	721.16	721.16
7/29/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	4200286634	July uniforms Cintas Corporation	1,314.73	1,314.73

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8/5/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	4201001372	August uniforms Cintas Corporation	721.16	721.16
8/12/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	4201721750	August uniforms Cintas Corporation	721.16	721.16
7/18/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03191028P	Vehicle parts (Bus 206) COAST COUNTIES TRUCK & EQUIPMENT CO.	1,020.89	1,020.89
7/19/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03190736P	Vehicle parts COAST COUNTIES TRUCK & EQUIPMENT CO.	1,084.31	1,084.31
7/19/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03190843P	Vehicle parts (Bus 207) COAST COUNTIES TRUCK & EQUIPMENT CO.	796.72	796.72
7/19/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03191087P	Vehicle parts (Bus 172) COAST COUNTIES TRUCK & EQUIPMENT CO.	234.54	234.54
7/24/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03191433P	Vehicle parts (Bus 205) COAST COUNTIES TRUCK & EQUIPMENT CO.	1,122.23	1,122.23
7/26/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03190978P	Vehicle parts (Bus 174) COAST COUNTIES TRUCK & EQUIPMENT CO.	302.19	302.19
7/30/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03191875P	Vehicle parts (Bus 168) COAST COUNTIES TRUCK & EQUIPMENT CO.	1,443.08	1,443.08
7/30/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03191898P	Vehicle parts COAST COUNTIES TRUCK & EQUIPMENT CO.	195.98	195.98
7/31/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03191845P	Vehicle parts (Bus 413) COAST COUNTIES TRUCK & EQUIPMENT CO.	272.51	272.51
7/31/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03191901P	Vehicle parts COAST COUNTIES TRUCK & EQUIPMENT CO.	88.51	88.51
8/2/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03192131P	Vehicle parts (Bus 168) COAST COUNTIES TRUCK & EQUIPMENT CO.	14,525.24	14,525.24
8/9/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	03192767P	Vehicle parts (Bus 168) COAST COUNTIES TRUCK & EQUIPMENT CO.	1,028.00	1,028.00
8/9/24	50499-41	03192768P	Vehicle parts	716.93	

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	Other Mat & Supplies,Veh Ma 20100 Accounts Payable		COAST COUNTIES TRUCK & EQUIPMENT CO.		716.93
8/9/24	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	0370686S	DPF cleaning (Bus 201)	785.58	
			COAST COUNTIES TRUCK & EQUIPMENT CO.		785.58
8/1/24	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	001001380797	August fiber network	1,112.24	
			August fiber network	556.12	
			Comcast Business		1,668.36
8/9/24	50800-10 Purchased Transportation, Ope 20100 Accounts Payable	OS-WC_2024-06	June pilot	2,735.79	
			Central Contra Costa Transit Authority		2,735.79
8/1/24	50215-60 Fringe Benefits, Admin 20200 Accrued Payroll Liabilities 20100 Accounts Payable	15012	August LTD & supplemental insurance	1,027.32	
			August LTD & supplemental insurance	235.21	
			BCC		1,262.53
7/30/24	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	244106	July inspection	125.00	
			ECO-CHEK Compliance, Inc.		125.00
7/22/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-142988	DEF	905.11	
			Flyers Energy, LLC (RCP)		905.11
7/29/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-147946	Mobil Delvac	1,106.42	
			Flyers Energy, LLC (RCP)		1,106.42
8/5/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-153650	Mobil, DEF, AF	2,436.14	
			Flyers Energy, LLC (RCP)		2,436.14
8/12/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-158530	Anti-freeze	230.31	
			Flyers Energy, LLC (RCP)		230.31
8/12/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-158531	DEF	1,083.73	
			Flyers Energy, LLC (RCP)		1,083.73
7/1/24	11101 Transp. Vehicles & Equipment 20100 Accounts Payable	75220	1 of 6 new Gillig LLC 35 ft low flr transit buses w/farebox (#175) FTA 5307 \$2,745,360 & \$85,494 SGR (FY22) \$87,982.88 (FY23) \$89,466.07 (FY24) \$68,753.77 Gillig LLC	759,379.44	
					759,379.44
7/1/24	11101 Transp. Vehicles & Equipment	75221	2 of 6 new Gillig LLC 35 ft low flr transit buses w/farebox (#176) FTA 5307 \$2,745,360 & \$85,494 SGR (FY22) \$87,982.88 (FY23) \$89,466.07 (FY24) \$68,753.77	759,379.44	

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	20100 Accounts Payable		Gillig LLC		759,379.44
7/1/24	11101 Transp. Vehicles & Equipment	75222	3 of 6 new Gillig LLC 35 ft low flr transit buses w/farebox (#177) FTA 5307 \$2,745,360 & \$85,494 SGR (FY22) \$87,982.88 (FY23) \$89,466.07 (FY24) \$68,753.77	759,379.44	
	20100 Accounts Payable		Gillig LLC		759,379.44
7/1/24	11101 Transp. Vehicles & Equipment	75223	4 of 6 new Gillig LLC 35 ft low flr transit buses w/farebox (#178) FTA 5307 \$2,745,360 & \$85,494 SGR (FY22) \$87,982.88 (FY23) \$89,466.07 (FY24) \$68,753.77	759,379.44	
	20100 Accounts Payable		Gillig LLC		759,379.44
7/1/24	11101 Transp. Vehicles & Equipment	75224	5 of 6 new Gillig LLC 35 ft low flr transit buses w/farebox (#179) FTA 5307 \$2,745,360 & \$85,494 SGR (FY22) \$87,982.88 (FY23) \$89,466.07 (FY24) \$68,753.77	759,379.44	
	20100 Accounts Payable		Gillig LLC		759,379.44
7/1/24	11101 Transp. Vehicles & Equipment	75225	6 of 6 new Gillig LLC 35 ft low flr transit buses w/farebox (#180) FTA 5307 \$2,745,360 & \$85,494 SGR (FY22) \$87,982.88 (FY23) \$89,466.07 (FY24) \$68,753.77	759,379.44	
	20100 Accounts Payable		Gillig LLC		759,379.44
7/19/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	41199038	Vehicle parts Gillig LLC	427.53	427.53
7/24/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	41200786	Vehicle parts Gillig LLC	628.00	628.00
7/31/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	41203376	Vehicle parts (Bus 407) Gillig LLC	914.13	914.13
8/12/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	41207236	Vehicle parts (Bus 407) Gillig LLC	767.87	767.87
7/26/24	11104 Facility Repairs 20100 Accounts Payable	791027	Facility repair (Bus Wash) Ground Penetrating Radar Systems, LLC	950.00	950.00
7/24/24	50300-60 Outside Services, Admin 20100 Accounts Payable	1500100	June legal services Hanson Bridgett LPP	70.00	70.00
8/12/24	50300-60 Outside Services, Admin 20100 Accounts Payable	1501714	July legal services Hanson Bridgett LPP	855.00	855.00
8/1/24	50215-42	353168	August dental insurance	214.21	

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	Fringe Benefits, Non-Veh Mai 50215-43		August dental insurance	54.52	
	Fringe Benefits, Non-Veh, Co 50215-60		August dental insurance	673.52	
	Fringe Benefits, Admin 20100		Health Care Dental		942.25
	Accounts Payable				
7/15/24	50499-41 Other Mat & Supplies,Veh Ma 20100	365291-1FOW	Vehicle parts Hilltop Ford	172.86	172.86
	Accounts Payable				
7/30/24	50499-41 Other Mat & Supplies,Veh Ma 20100	365813FOW	Vehicle parts Hilltop Ford	515.83	515.83
	Accounts Payable				
7/30/24	50499-41 Other Mat & Supplies,Veh Ma 20100	365901FOW	Vehicle parts Hilltop Ford	343.11	343.11
	Accounts Payable				
8/12/24	50499-41 Other Mat & Supplies,Veh Ma 20100	366315FOW	Vehicle parts Hilltop Ford	295.78	295.78
	Accounts Payable				
8/12/24	50499-41 Other Mat & Supplies,Veh Ma 20100	366317FOW	Vehicle parts Hilltop Ford	223.77	223.77
	Accounts Payable				
7/31/24	50402-10 Tires & Tubes 20100	167388	July tires (Car 10) J & O's Commercial Tire Center	370.70	370.70
	Accounts Payable				
8/9/24	50402-10 Tires & Tubes 20100	167587	August tires J & O's Commercial Tire Center	4,000.41	4,000.41
	Accounts Payable				
8/13/24	50402-10 Tires & Tubes 20100	167626	August tires J & O's Commercial Tire Center	2,578.92	2,578.92
	Accounts Payable				
8/8/24	50300-42 Outside Service, Non-Veh Mai 20100	12187	Backflow testing Jackson & Son Plumbing	270.00	270.00
	Accounts Payable				
7/18/24	50499-41 Other Mat & Supplies,Veh Ma 20100	102421246	Vehicle parts Kimball Midwest	368.44	368.44
	Accounts Payable				
7/1/24	11104 Facility Repairs 20100	11972	Oil separator line clearing Kurt's Plumbing & Heating	1,500.00	1,500.00
	Accounts Payable				
7/30/24	50499-41 Other Mat & Supplies,Veh Ma 20100	464769	Vehicle parts Lim Automotive Supply Inc.	6,216.24	6,216.24
	Accounts Payable				
8/2/23	50300-41 Outside Service, Vehicle Main 50499-41	482223	Vehicle repair Vehicle parts	1,140.00 276.50	

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Other Mat & Supplies,Veh Ma 20100 Accounts Payable		MCI Service Parts, Inc.		1,416.50
9/19/23	50300-41 Outside Service, Vehicle Main 50499-41	483948	Vehicle repair	2,310.00	
	Other Mat & Supplies,Veh Ma 20100 Accounts Payable		Vehicle parts	1,431.73	
			MCI Service Parts, Inc.		3,741.73
9/26/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	484421	Vehicle parts	36.61	
			MCI Service Parts, Inc.		36.61
9/28/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	484584	Vehicle repair	1,951.08	
			MCI Service Parts, Inc.		1,951.08
7/24/24	50300-41 Outside Service, Vehicle Main 50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	240724-000452	Vehicle repair (Bus 200)	4,400.00	
			Vehicle parts (Bus 200)	1,595.14	
			MCI Service Parts, Inc.		5,995.14
7/31/24	50600-10 Insurance, Operations 50800-41 Purchased Transp, Veh Maint 50800-10 Purchased Transportation, Ope 50800-10 Purchased Transportation, Ope 50800-10 Purchased Transportation, Ope 20100 Accounts Payable	7/2024	July liability insurance	19,062.41	
			July maintenance	97,082.17	
			July service	657,992.80	
			Less: CR for road sups		3,591.12
			Less: July estimate		752,528.69
			MV Transportation		18,017.57
8/2/24	50800-10 Purchased Transportation, Ope 20100 Accounts Payable	130482	Estimated August service	783,980.85	
			MV Transportation		783,980.85
8/13/24	11104 Facility Repairs 20100 Accounts Payable	1444	Facility repair (Bus wash)	3,000.00	
			Northern Directional Drilling, Inc.		3,000.00
8/7/24	51200-60 Rentals & Leases, Admin 20100 Accounts Payable	588133638	Aug copier (8/1 - 8/31/24)	326.81	
			Pacific Office Automation/Lease		326.81
8/1/24	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	4212625	August landscaping	591.34	
			Pacific Site Management		591.34
7/31/24	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	INV-20460-72024	July phone service	759.34	
			July phone service	379.67	
			STREAMS		1,139.01
7/18/24	50500-10 Utilities, Operations 50500-60	7/2024	July gas & electric	4,310.46	
			July gas & electric	2,155.23	

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Utilities, Admin 20100 Accounts Payable		PG & E		6,465.69
7/19/24	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	7/2024	July gas & electric	12.30	
			July gas & electric	6.15	
			Pacific Gas & Electric		18.45
8/6/24	50300-60 Outside Services, Admin 20100 Accounts Payable	7/2024	July consulting services	2,500.00	
			Politico Group Inc.		2,500.00
7/18/24	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	SWO130323-1	Vehicle repair (Bus 204)	565.35	
			SONSRAY FLEET SERVICES		565.35
6/21/24	50300-10 Outside Services, Operations 20100 Accounts Payable	6/2024(A)	IOT sim cards for cradlepoint modems on buses	369.60	
			T-MOBILE		369.60
7/21/24	50300-10 Outside Services, Operations 20100 Accounts Payable	7/2024	July DAR, phones & tablets	2,405.08	
			T-MOBILE		2,405.08
7/30/24	50300-10 Outside Services, Operations 20100 Accounts Payable	INV0000001737	Maintenance & support (8/1 - 8/31/24)	5,223.59	
			TransTrack Systems, Inc.		5,223.59
7/19/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	851558	Diesel	26,692.58	
			Western States Oil CO.		26,692.58
7/30/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	851957	Diesel	26,375.70	
			Western States Oil CO.		26,375.70
8/8/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	852293	Diesel & Gas	29,192.93	
			Western States Oil CO.		29,192.93
8/7/24	50300-10 Outside Services, Operations 50300-60 Outside Services, Admin 20100 Accounts Payable	66119118	August pest control	136.00	
			August pest control	68.00	
			Western Exterminator Co.		204.00
7/25/24	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	I500-01097492	Waste removal and admin fee	50.00	
			Asbury Environmental Services		50.00
8/6/24	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	I500-01101549	Waste disposal (Washout)	1,750.00	
			Asbury Environmental Services		1,750.00
				6,315,809.81	6,315,809.81
				6,315,809.81	6,315,809.81

AGENDA ITEM 1.2 cont.

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
9/1/24	11102 Maintenance Equipment	1394-9FNX-JQ4Q	Maintenance equipment (glass repair) - TDA	656.14	
	11105 Oper, Maint & Admin Facility		Facility supply (pressure washer) - TDA	384.11	
	50499-41 Other Mat & Supplies, Veh Ma		Maintenance supplies (gloves, cleaner, WD-40)	292.16	
	50499-42 Other Mat&Suppl, Non-Veh		Facility supplies & equip. (traffic cones, thermostats)	289.04	
	50903-60 Fees, Admin		Shipping/handling & taxes	56.68	
	20100 Accounts Payable		Amazon Capital Services, Inc.		1,678.13
8/13/24	50501-10 Telephone, Operations	000022152848	July & Aug. phone service	119.84	
	50501-60 Telephone, Admin		July & Aug. phone service	59.92	
	20100 Accounts Payable		AT&T		179.76
8/1/24	50300-43 O/S Service, Non-Veh, Compu	Stmt 7/2 - 8/1/24	Grammarly (digital writing tool monthly charge)	75.00	
	50908-10 Marketing & Advertising, Ope		Bay Front Chamber of Commerce (National Night Out)	20.00	
	50999-60 Miscellaneous Exp, Admin		Jacks Restaurant (CFO regional luncheon)	22.15	
	50499-42 Other Mat&Suppl, Non-Veh		Amazon (facilities supplies)	95.86	
	50499-41 Other Mat & Supplies, Veh Ma		PARTSGIANT.COM (vehicle parts)	8,523.99	
	50999-10 Miscellaneous Exp, Operation		Safeway (water & ice for drivers)	123.29	
	50499-41 Other Mat & Supplies, Veh Ma		Walmart.com (vehicle parts)	3,262.19	
	50499-43 OtherMat&Sup-Non-Veh, Co		GHA Technologies (antivirus software annual)	910.18	
	50499-42 Other Mat&Suppl, Non-Veh		Harbor Freight (facilities supplies)	67.69	
	50300-42 Outside Service, Non-Veh Mai		Contra Costa Waste Svcs (waste disposal)	54.15	
	50300-43 O/S Service, Non-Veh, Compu		Dropbox (recurring monthly billing for 8 licenses)	240.00	
	50499-42 Other Mat&Suppl, Non-Veh		AcmeTools.com (facilities supplies)	638.67	
	50499-41 Other Mat & Supplies, Veh Ma		Traffic Safety Warehouse (vehicle parts)	618.66	
	50499-41 Other Mat & Supplies, Veh Ma		Amazon (vehicle parts)	86.90	
	50410-10 Postage, Operations		USPS Stamps (July stamps)	33.33	
	50410-60 Postage, Admin		USPS Stamps (July stamps)	16.67	
	50999-10 Miscellaneous Exp, Operation		Lucky (gift card for Karen DeRosa retirement)	505.95	
	50410-10 Postage, Operations		Stamps.com (recurring monthly service)	19.99	
	50410-60 Postage, Admin		Stamps.com (recurring monthly service)	10.00	
	50999-10 Miscellaneous Exp, Operation		Teleflora (flowers for Billy Ragina's son)	217.81	
	50908-10 Marketing & Advertising, Ope		Upwork (social media marketing)	262.50	
	50410-10 Postage, Operations		USPS Stamps (August stamps)	66.67	
	50410-60 Postage, Admin		USPS Stamps (August stamps)	33.33	
	50902-60 Travel Expense, Admin		Gas: Travel - R.Petty vehicle	199.59	
	20100 Accounts Payable		Bank of America Commerical CC		16,104.57

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/1/24	50300-10 Outside Services, Operations	19775446	Monitoring fee - fire (8/1 - 11/1/22)	432.76	
	50300-60 Outside Services, Admin		Monitoring fee - fire (8/1 - 11/1/22)	216.38	
	20100 Accounts Payable		Bay Alarm Company		649.14
8/14/24	50499-41 Other Mat & Supplies, Veh Ma	C64709	Vehicle parts	3,849.85	
	20100 Accounts Payable		Buchanan Auto Electric Inc.		3,849.85
8/20/24	50499-41 Other Mat & Supplies, Veh Ma	C64724	Vehicle parts	4,542.84	
	20100 Accounts Payable		Buchanan Auto Electric Inc.		4,542.84
8/21/24	50499-41 Other Mat & Supplies, Veh Ma	C64731	Vehicle parts	542.26	
	20100 Accounts Payable		Buchanan Auto Electric Inc.		542.26
9/10/24	10204 A/R Accrual - MV Liability In	14-2024-August	August ins. & admin fee	1,724.35	
	20100 Accounts Payable		CalTIP		1,724.35
9/5/24	50499-42 Other Mat&Suppl, Non-Veh	9211464	Janitorial supplies	1,263.31	
	20100 Accounts Payable		Brady Industries		1,263.31
8/27/24	50499-41 Other Mat & Supplies, Veh Ma	141929	Vehicle parts	3,144.50	
	20100 Accounts Payable		Chuck's Brake & Wheel		3,144.50
8/19/24	50499-41 Other Mat & Supplies, Veh Ma	4202435695	August uniforms	721.16	
	20100 Accounts Payable		Cintas Corporation		721.16
8/26/24	50499-41 Other Mat & Supplies, Veh Ma	4203156817	August uniforms	719.69	
	20100 Accounts Payable		Cintas Corporation		719.69
9/3/24	50499-41 Other Mat & Supplies, Veh Ma	4203849644	September uniforms	719.69	
	20100 Accounts Payable		Cintas Corporation		719.69
8/19/24	50499-41 Other Mat & Supplies, Veh Ma	03193440P	Vehicle parts (Bus 405)	101.03	
	20100 Accounts Payable		COAST COUNTIES TRUCK & EQUIPMENT CO.		101.03
8/27/24	50499-41 Other Mat & Supplies, Veh Ma	03194032P	Vehicle parts	108.52	
	20100 Accounts Payable		COAST COUNTIES TRUCK & EQUIPMENT CO.		108.52
8/29/24	50499-41 Other Mat & Supplies, Veh Ma	03194172P	Vehicle parts	327.47	
	20100 Accounts Payable		COAST COUNTIES TRUCK & EQUIPMENT CO.		327.47
9/3/24	50501-10 Telephone, Operations	001001444423	Sept. fiber network (9/1 - 9/30/24)	1,112.24	

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	50501-60 Telephone, Admin 20100 Accounts Payable		Sept. fiber network (9/1 - 9/30/24) Comcast Business	556.12	1,668.36
9/3/24	50215-60 Fringe Benefits, Admin 20200 Accrued Payroll Liabilities 20100 Accounts Payable	15190	Sept. LTD & supplemental insurance Sept. LTD & supplemental insurance BCC	1,027.32 235.21	1,262.53
8/27/24	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	529260 8/24	Water service (6/25 - 8/22/24) Water service (6/25 - 8/22/24) East Bay Municipal Utility District	1,074.17 537.08	1,611.25
8/28/24	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	529339 8/24	Water service (6/25 - 8/22/24) Water service (6/25 - 8/22/24) East Bay Municipal Utility District	756.37 378.18	1,134.55
8/26/24	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	244703	August inspection ECO-CHEK Compliance, Inc.	125.00	125.00
8/28/24	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	244704	September inspection (1 of 2) ECO-CHEK Compliance, Inc.	125.00	125.00
8/27/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-169425	Anti-freeze Flyers Energy, LLC (RCP)	339.47	339.47
8/27/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-169426	Mobil Delvac, DEF Flyers Energy, LLC (RCP)	3,695.61	3,695.61
9/9/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-178203	Anti-freeze Flyers Energy, LLC (RCP)	257.61	257.61
9/9/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	24-178204	Mobil Delvac, DEF Flyers Energy, LLC (RCP)	2,624.84	2,624.84
7/20/24	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	INV0332	July cleaning services GCI JANITORIAL SERVICES	2,658.00	2,658.00
8/22/24	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	INV0339	August cleaning services GCI JANITORIAL SERVICES	2,658.00	2,658.00
8/14/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	41208380	Vehicle parts (Bus 407) Gillig LLC	1,516.76	1,516.76

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
8/14/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	41208381	Vehicle parts Gillig LLC	4,469.88	4,469.88
8/23/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	41211888	Vehicle parts (Bus 413) Gillig LLC	10.22	10.22
8/28/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	41213532	Vehicle parts (Bus 166) Gillig LLC	214.88	214.88
9/3/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	41215182	Vehicle parts (Bus 413) Gillig LLC	694.69	694.69
9/4/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	41215593	Vehicle parts (Bus 177) Gillig LLC	83.59	83.59
9/1/24	50215-42 Fringe Benefits, Non-Veh Mai 50215-43 Fringe Benefits, Non-Veh, Co 50215-60 Fringe Benefits, Admin 20100 Accounts Payable	354647	September dental insurance September dental insurance September dental insurance Health Care Dental	214.21 54.52 673.52	942.25
9/6/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	367455FOW	Vehicle parts (DAR 37) Hilltop Ford	5.06	5.06
9/6/24	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	367456FOW	Vehicle parts Hilltop Ford	101.19	101.19
8/13/24	11104 Facility Repairs 50499-41 Other Mat & Supplies,Veh Ma 50499-42 Other Mat&Suppl, Non-Veh 20100 Accounts Payable	Stmt 8/13/24	Facilities repair (bus wash tool rental) - TDA Vehicle parts Facilities supplies (see receipt for description) Home Depot Credit Services	3,057.77 76.51 3,064.68	6,198.96
8/13/24	50402-10 Tires & Tubes 20100 Accounts Payable	167759	August tires J & O's Commercial Tire Center	5,611.62	5,611.62
8/23/24	50402-10 Tires & Tubes 20100 Accounts Payable	167890	August tires J & O's Commercial Tire Center	1,434.32	1,434.32
9/3/24	50402-10 Tires & Tubes 20100 Accounts Payable	168076	September tires J & O's Commercial Tire Center	3,217.54	3,217.54
9/4/24	50402-10	168157	September tires	5,233.01	

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Tires & Tubes 20100 Accounts Payable		J & O's Commercial Tire Center		5,233.01
10/1/24	50215-42 Fringe Benefits, Non-Veh Mai	10/2024	October medical insurance	3,473.89	
	50215-43 Fringe Benefits, Non-Veh, Co		October medical insurance	501.77	
	50215-60 Fringe Benefits, Admin		October medical insurance	10,906.10	
	20100 Accounts Payable		Kaiser Foundation Health Plan, Inc.		14,881.76
8/22/24	50499-41 Other Mat & Supplies, Veh Ma	102533311	Vehicle parts	389.52	
	20100 Accounts Payable		Kimball Midwest		389.52
8/29/24	50499-41 Other Mat & Supplies, Veh Ma	466743	Vehicle parts	6,099.42	
	20100 Accounts Payable		Lim Automotive Supply Inc.		6,099.42
8/30/24	50499-41 Other Mat & Supplies, Veh Ma	466766	Vehicle parts	2,488.48	
	20100 Accounts Payable		Lim Automotive Supply Inc.		2,488.48
8/30/24	50499-41 Other Mat & Supplies, Veh Ma	466767	Vehicle parts	1,881.43	
	20100 Accounts Payable		Lim Automotive Supply Inc.		1,881.43
8/3/24	50300-42 Outside Service, Non-Veh Mai	40798	Air duct cleaning	1,798.00	
	20100 Accounts Payable		Lowe's Air Duct Cleaning		1,798.00
8/30/24	50300-60 Outside Services, Admin	53491	FY 23/24 Year end audit	15,075.00	
	20100 Accounts Payable		Maze & Associates Accountancy Corp.		15,075.00
8/31/24	50600-10 Insurance, Operations	8/2024	August liability insurance	17,470.90	
	50800-41 Purchased Transp, Veh Maint		August maintenance	97,082.17	
	50800-10 Purchased Transportation, Ope		August service	670,818.77	
	50800-10 Purchased Transportation, Ope		Less: CR for road sups		8,920.27
	50800-10 Purchased Transportation, Ope		Retro pay for maint. staff - July	3,783.23	
	50800-10 Purchased Transportation, Ope		Retro pay for maint. staff - August	3,783.23	
	50800-10 Purchased Transportation, Ope		Less: August estimate		783,980.85
	20100 Accounts Payable		MV Transportation		37.18
9/5/24	50800-10 Purchased Transportation, Ope	130970	Estimated Sept. invoice	741,077.26	
	20100 Accounts Payable		MV Transportation		741,077.26
8/20/24	50499-41 Other Mat & Supplies, Veh Ma	14846607	Vehicle parts (Bus 413)	547.66	
	20100 Accounts Payable		Pape Kenworth		547.66

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8/30/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	14869813	Vehicle parts (Bus 166) Pape Kenworth	1,532.12	1,532.12
9/6/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	14881682	Vehicle parts (Bus 173) Pape Kenworth	472.08	472.08
9/6/24	51200-60 Rentals & Leases, Admin 20100 Accounts Payable	588338996	Sept. copier (9/1 - 9/30/24) Pacific Office Automation/Lease	326.81	326.81
9/1/24	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	4212741	September landscaping Pacific Site Management	591.34	591.34
8/31/24	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	INV-20460-82024	August phone service August phone service STREAMS	828.75 414.37	1,243.12
8/16/24	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	8/2024	Aug. gas & electric Aug. gas & electric PG & E	4,192.24 2,096.12	6,288.36
8/20/24	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	8/2024	Aug. gas & electric Aug. gas & electric Pacific Gas & Electric	12.12 6.06	18.18
9/3/24	50300-60 Outside Services, Admin 20100 Accounts Payable	8/2024	August consulting services Politico Group Inc.	2,500.00	2,500.00
8/15/24	11101 Transp. Vehicles & Equipment 20100 Accounts Payable	41665	Remove/install 4 radios in new buses, purchase/install 2 used radios (Bus 175 & 180) - TDA Precision Wireless Service	3,486.53	3,486.53
9/5/24	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	41752	Service of radio equipment Precision Wireless Service	528.00	528.00
8/31/24	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	0851-155256531	August garbage August garbage Republic Services #851	605.35 302.68	908.03
8/19/24	11101 Transp. Vehicles & Equipment 20100 Accounts Payable	155128	Bike racks for new buses (#175-180) - TDA Sportsworks Global LLC	13,699.76	13,699.76
8/25/24	50499-60	7001953622	Office supplies	191.26	

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Other Mat & Supplies, Admin 20100 Accounts Payable		Staples		191.26
7/1/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	044-002477 3/2024	Jan - Mar underground tank storage	1,945.94	
			State Board of Equalization		1,945.94
7/1/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	057-416014 3/2024	Jan - Mar diesel report	875.73	
			State Board of Equalization		875.73
7/21/24	50300-10 Outside Services, Operations 20100 Accounts Payable	7/2024(A)	IOT sim cards for cradlepoint modems on buses T-MOBILE	504.00	
					504.00
8/22/24	50300-10 Outside Services, Operations 20100 Accounts Payable	8/2024	August DAR, phones & tablets T-MOBILE	2,213.82	
					2,213.82
8/22/24	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	023P26696	Vehicle parts` Oakland - The W.W. Williams Company LLC	101.38	
					101.38
8/29/24	50300-10 Outside Services, Operations 20100 Accounts Payable	INV0000001761	Sept. maintenance & support TransTrack Systems, Inc.	5,223.59	
					5,223.59
8/14/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	852490	Diesel Western States Oil CO.	26,365.93	
					26,365.93
8/23/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	852892	Diesel Western States Oil CO.	26,109.48	
					26,109.48
8/30/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	853140	Diesel Western States Oil CO.	14,753.19	
					14,753.19
9/7/24	50401-10 Fuel & Lubricants 20100 Accounts Payable	853418	Diesel Western States Oil CO.	28,598.32	
					28,598.32
8/15/24	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	1500-01106376	Waste removal and admin fee Asbury Environmental Services	300.00	
					300.00
8/23/24	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	1500-01110545	Waste removal and admin fee Asbury Environmental Services	52.00	
					52.00
				1,800,276.26	1,800,276.26

AGENDA ITEM 1.2 cont.

WCCTA - WestCAT

Purchase Journal

For the Period From Aug 1, 2024 to Sep 30, 2024

Filter Criteria includes: 1) Unposted Transactions only; 2) Includes Drop Shipments. Report order is by Vendor ID. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
9/2/24	50908-10 Marketing & Advertising, Ope 50300-43	Stmt 8/2 - 9/2/24	Twilio (Emergency messaging software for ridership - July)	151.77	
	O/S Service, Non-Veh, Compu 50999-60		Grammarly (Digital writing tool)	75.00	
	Miscellaneous Exp, Admin 50908-10		1-800-Flowers (for Rob & Cathy Thompson)	132.88	
	Marketing & Advertising, Ope 50499-42		Twilio (Emergency messaging software for ridership - August)	150.24	
	Other Mat&Suppl, Non-Veh 50499-41		Walmart (Facilities supplies)	448.13	
	Other Mat & Supplies, Veh Ma 50499-43		Walmart (Maintenance supplies)	410.88	
	OtherMat&Sup-Non-Veh, Co 50499-41		Walmart (IT supplies)	878.51	
	Other Mat & Supplies, Veh Ma 50499-41		Amazon (Maintenance supplies)	76.80	
	Other Mat & Supplies, Veh Ma 50499-41		All Glass (Vehicle parts)	395.10	
	Other Mat & Supplies, Veh Ma 50499-41		Amazon (Vehicle parts)	203.80	
	Other Mat & Supplies, Veh Ma 50401-10		Oliver's Hardware (Propane)	36.46	
	Fuel & Lubricants 11105		General Plumbing (Bus wash plumbing materials) - TDA	976.09	
	Oper, Maint & Admin Facility 50499-41		Dennis Kirk (Vehicle parts)	347.28	
	Other Mat & Supplies, Veh Ma 50499-43		Amazon (IT supplies)	32.83	
	OtherMat&Sup-Non-Veh, Co 50499-42		Amazon (Facilities supplies)	177.16	
	Other Mat&Suppl, Non-Veh 50499-41		Amazon (Vehicle parts - Car 11)	183.77	
	Other Mat & Supplies, Veh Ma 50499-41		Walmart (Vehicle parts for #66)	595.86	
	Other Mat & Supplies, Veh Ma 11105		Amazon (Starter for generator) - TDA	1,745.01	
	Oper, Maint & Admin Facility 50300-43		Dropbox (Monthly billing for 8 licenses)	240.00	
	O/S Service, Non-Veh, Compu 11105		Amazon (Controller assembly for generator) - TDA	1,361.05	
	Oper, Maint & Admin Facility 50902-60		Marathon Petrol (Gas: Travel - R.Petty vehicle)	100.87	
	Travel Expense, Admin 50499-41		Walmart (Vehicle parts - Truck 7)	1,075.95	
	Other Mat & Supplies, Veh Ma 50300-41		Noregon Systems (Clean air software annual subscrip.& warranty)	829.00	
	Outside Service, Vehicle Main 50499-41		Noregon Systems (Maintenance supplies)	1,199.12	
	Other Mat & Supplies, Veh Ma 50499-42		All Star Rents (Lift rental: bus wash, trees)	854.46	
	Other Mat&Suppl, Non-Veh 50300-42		Contra Costa Waste Svcs (Waste disposal)	145.00	
	Outside Service, Non-Veh Mai 50300-41		CTC-VIS (Cal.Air Res.Brd Clean Truck Check Prog. 2024 compliance fees)	247.18	
	Outside Service, Vehicle Main 50908-10		Upwork (Social media marketing)	210.00	
	Marketing & Advertising, Ope 50902-60		Expedia (Hotel: CTA Fall conference Finn)	205.00	
	Travel Expense, Admin 50410-10		Stamps.com (Monthly service charge)	19.99	
	Postage, Operations 50410-60		Stamps.com (Monthly service charge)	10.00	
	Postage, Admin 50908-10		DiscountMugs.com (Lynx string bags)	1,248.18	
	Marketing & Advertising, Ope 50908-10		Pro Imprint (Custom magnets)	440.04	
	Marketing & Advertising, Ope 50908-10		Uprinting (Wes stickers)	233.36	
	Marketing & Advertising, Ope 50300-43		GoDaddy (SSL renewal for	99.99	

WCCTA - WestCAT
Purchase Journal

For the Period From Jul 1, 2024 to Sep 30, 2024

Filter Criteria includes: 1) Unposted Transactions only; 2) Includes Drop Shipments. Report order is by Vendor ID. Report is printed in Detail Format.

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	O/S Service, Non-Veh, Compu 20100 Accounts Payable		website) Bank of America Commerical CC		15,536.76
9/13/24	11105 Oper, Maint & Admin Facility 11105 Oper, Maint & Admin Facility 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 20100 Accounts Payable	Stmt 9/13/24	Bus wash repair (Equipment rental) - TDA Facilities supplies (Roto hammer) - TDA Facilities supplies (Bus wash) Facilities supplies (See receipt for description) Bus wash repair (Equipment rental) Home Depot Credit Services	1,638.02 545.16 596.21 1,564.06 147.00	 4,490.45
				20,027.21	20,027.21
				20,027.21	20,027.21



Monthly Management Report Summary

July, FY 24/25

System & Program Summary

	July FY 24/25	July FY 23/24	% Change	Year-To-Date FY 24/25	Year-To-Date FY 23/24	% Change
System Total						
Total Passengers	50,691	46,967	7.9	50,691	46,967	7.9
Revenue Passengers	47,916	40,799	17.4	47,916	40,799	17.4
Weekday Total Passengers	46,848	42,667	9.8	46,848	42,667	9.8
Saturday Total Passengers	2,170	2,446	-11.3	2,170	2,446	-11.3
Sunday Total Passengers	1,673	1,854	-9.8	1,673	1,854	-9.8
Weekday Average Passengers	2,129	2,133	-0.2	2,129	2,133	-0.2
Saturday Average Passengers	543	489	11.0	543	489	11.0
Sunday Average Passengers	335	309	8.4	335	309	8.4
Vehicle Revenue Hours	6,807.16	6,591.18	3.3	6,807.16	6,591.18	3.3
Total Vehicle Hours	7,248.18	6,988.84	3.7	7,248.18	6,988.84	3.7
Revenue Vehicle Miles	121,047.7	112,210.2	7.9	121,047.7	112,210.2	7.9
Total Miles	151,289.0	133,201.0	13.6	151,289.0	133,201.0	13.6
Dial-A-Ride Program						
Number of Weekdays	22	20	10.0	22	20	10.0
Number of Saturdays	4	5	-20.0	4	5	-20.0
Total Passengers	1,609	1,415	13.7	1,609	1,415	13.7
Revenue Passengers	1,560	1,351	15.5	1,560	1,351	15.5
Weekday Total Passengers	1,472	1,215	21.2	1,472	1,215	21.2
Saturday Total Passengers	137	200	-31.5	137	200	-31.5
Weekday Average Passengers	67	61	9.8	67	61	9.8
Saturday Average Passengers	34	40	-15.0	34	40	-15.0
Vehicle Revenue Hours	882.23	729.85	20.9	882.23	729.85	20.9
Total Vehicle Hours	921.38	767.05	20.1	921.38	767.05	20.1
Productivity	1.82	1.94	-6.2	1.82	1.94	-6.2
Revenue Vehicle Miles	7,961.2	6,986.3	14.0	7,961.2	6,986.3	14.0
Total Miles	8,935.4	7,904.5	13.0	8,935.4	7,904.5	13.0
Express Routes Program						
Number of Weekdays	22	20	10.0	22	20	10.0
Number of Saturdays	4	5	-20.0	4	5	-20.0
Number of Sundays	5	6	-16.7	5	6	-16.7
Total Passengers	21,857	21,385	2.2	21,857	21,385	2.2
Revenue Passengers	20,950	18,803	11.4	20,950	18,803	11.4
Weekday Total Passengers	18,502	17,879	3.5	18,502	17,879	3.5
Saturday Total Passengers	1,682	1,652	1.8	1,682	1,652	1.8
Sunday Total Passengers	1,673	1,854	-9.8	1,673	1,854	-9.8
Weekday Average Passengers	841	894	-5.9	841	894	-5.9
Saturday Average Passengers	421	330	27.6	421	330	27.6
Sunday Average Passengers	335	309	8.4	335	309	8.4
Vehicle Revenue Hours	2,442.12	2,440.75	0.1	2,442.12	2,440.75	0.1
Total Vehicle Hours	2,596.92	2,601.66	-0.2	2,596.92	2,601.66	-0.2
Productivity	8.95	8.76	2.2	8.95	8.76	2.2
Revenue Vehicle Miles	42,370.4	39,876.7	6.3	42,370.4	39,876.7	6.3
Total Miles	46,731.3	43,877.0	6.5	46,731.3	43,877.0	6.5



Monthly Management Report Summary

July, FY 24/25

System & Program Summary

	July FY 24/25	July FY 23/24	% Change	Year-To-Date FY 24/25	Year-To-Date FY 23/24	% Change
Local Fixed Routes Program						
Number of Weekdays	22	20	10.0	22	20	10.0
Number of Saturdays	4	5	-20.0	4	5	-20.0
Total Passengers	12,646	11,855	6.7	12,646	11,855	6.7
Revenue Passengers	11,189	8,966	24.8	11,189	8,966	24.8
Weekday Total Passengers	12,295	11,261	9.2	12,295	11,261	9.2
Saturday Total Passengers	351	594	-40.9	351	594	-40.9
Weekday Average Passengers	559	563	-0.7	559	563	-0.7
Saturday Average Passengers	88	119	-26.1	88	119	-26.1
Vehicle Revenue Hours	2,281.81	2,395.28	-4.7	2,281.81	2,395.28	-4.7
Total Vehicle Hours	2,415.58	2,501.83	-3.4	2,415.58	2,501.83	-3.4
Productivity	5.54	4.95	11.9	5.54	4.95	11.9
Revenue Vehicle Miles	37,254.2	34,927.2	6.7	37,254.2	34,927.2	6.7
Total Miles	39,526.3	37,059.2	6.7	39,526.3	37,059.2	6.7
Transbay Lynx Program						
Number of Weekdays	22	20	10.0	22	20	10.0
Total Passengers	14,579	12,312	18.4	14,579	12,312	18.4
Revenue Passengers	14,217	11,679	21.7	14,217	11,679	21.7
Weekday Total Passengers	14,579	12,312	18.4	14,579	12,312	18.4
Weekday Average Passengers	663	616	7.6	663	616	7.6
Vehicle Revenue Hours	1,201.00	1,025.30	17.1	1,201.00	1,025.30	17.1
Total Vehicle Hours	1,314.30	1,118.30	17.5	1,314.30	1,118.30	17.5
Productivity	12.14	12.01	1.1	12.14	12.01	1.1
Revenue Vehicle Miles	33,462.0	30,420.0	10.0	33,462.0	30,420.0	10.0
Total Miles	35,329.8	32,118.0	10.0	35,329.8	32,118.0	10.0

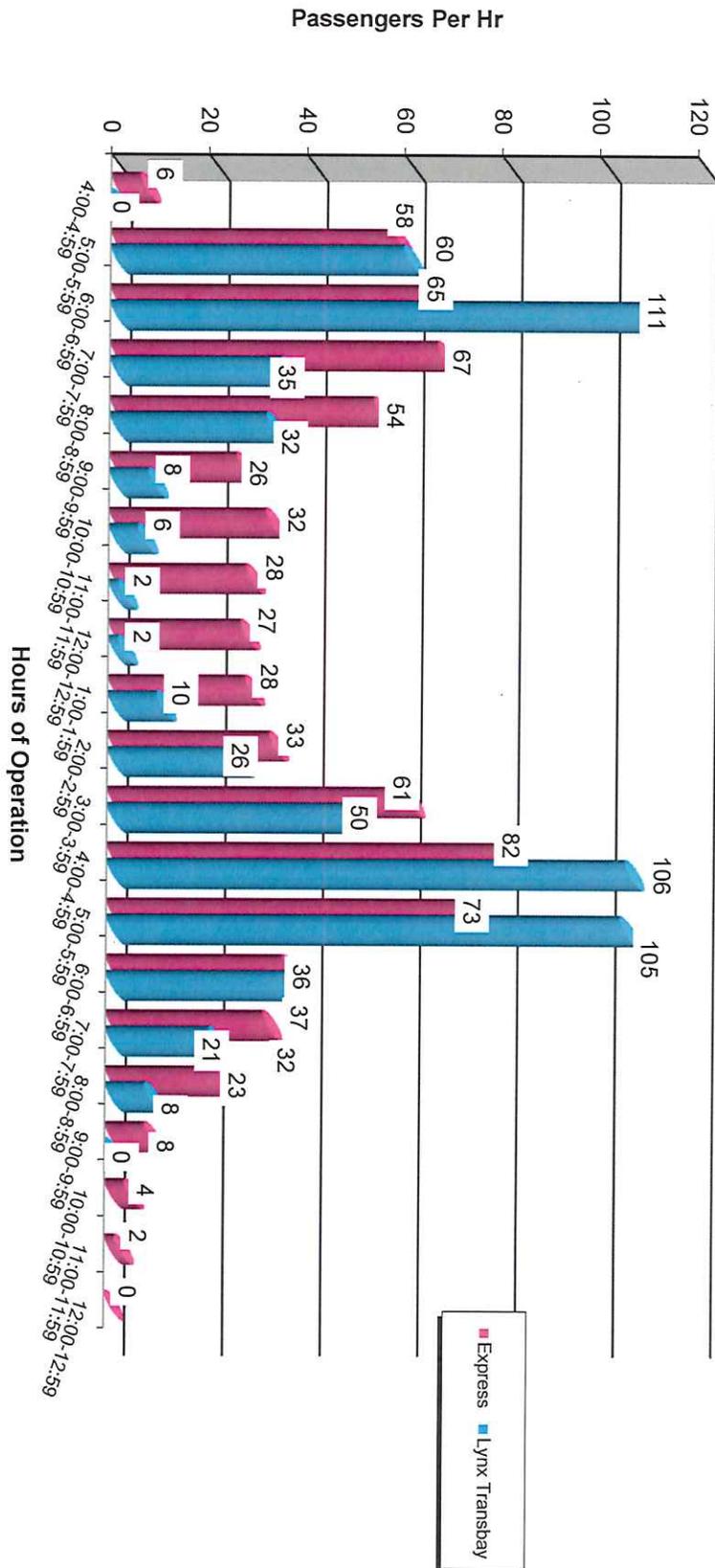


Passenger & Productivity Statistical Report

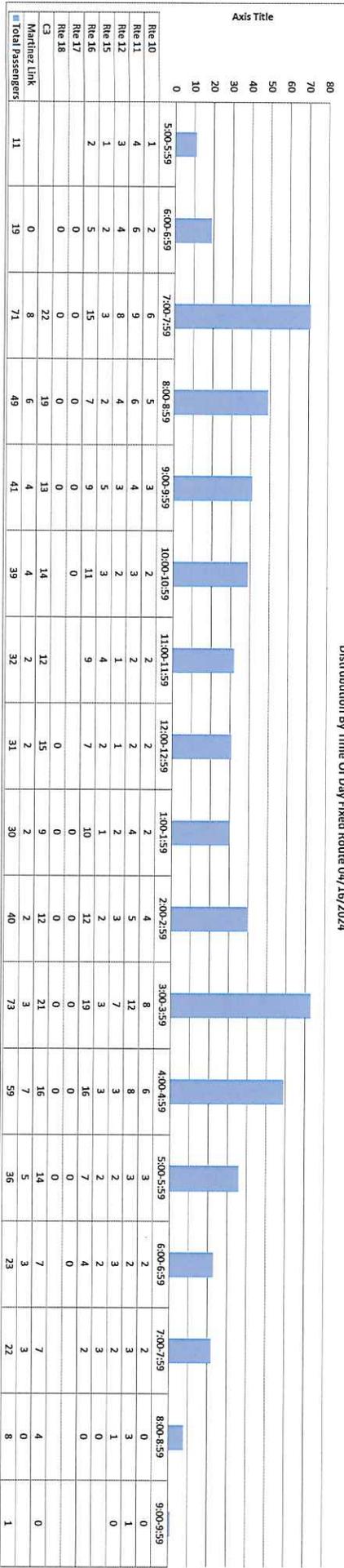
July, FY 24/25
System
All Routes

Route by Day Type & System	Passengers				Passengers Per Revenue Hour							
	July		Fiscal Year To Date		July		Fiscal Year To Date					
	FY 23/24	FY 24/25	% Change	FY 23/24	FY 24/25	% Change	FY 23/24	FY 24/25	% Change			
Route 10 Weekday	1,127	927	-17.7	1,127	927	-17.7	4.9	6.4	29.5	4.9	6.4	29.5
Route 11 Weekday	1,984	1,748	-11.9	1,984	1,748	-11.9	5.9	6.6	10.4	5.9	6.6	10.4
Route 11 Saturday	293	156	-46.8	293	156	-46.8	4.8	3.1	-35.2	4.8	3.1	-35.2
Route 11 Total	2,277	1,904	-16.4	2,277	1,904	-16.4	5.8	6.0	4.3	5.8	6.0	4.3
Route 12 Weekday	1,097	1,054	-3.9	1,097	1,054	-3.9	4.9	7.4	50.7	4.9	7.4	50.7
Route 15 Weekday	922	1,090	18.2	922	1,090	18.2	5.4	6.6	22.2	5.4	6.6	22.2
Route 16 Weekday	2,473	2,723	10.1	2,473	2,723	10.1	4.4	4.4	-0.8	4.4	4.4	-0.8
Route 19 Saturday	301	195	-35.2	301	195	-35.2	4.6	4.0	-12.6	4.6	4.0	-12.6
Route 30Z Weekday	1,061	1,151	8.5	1,061	1,151	8.5	4.1	4.2	1.5	4.1	4.2	1.5
Route C3 Weekday	2,597	3,602	38.7	2,597	3,602	38.7	5.3	6.4	20.9	5.3	6.4	20.9
Route DAR Weekday	1,215	1,472	21.2	1,215	1,472	21.2	1.9	1.8	-4.2	1.9	1.8	-4.2
Route DAR Saturday	200	137	-31.5	200	137	-31.5	2.2	1.8	-16.1	2.2	1.8	-16.1
Route DAR Total	1,415	1,609	13.7	1,415	1,609	13.7	1.9	1.8	-5.9	1.9	1.8	-5.9
Route J Weekday	9,647	10,650	10.4	9,647	10,650	10.4	8.6	10.1	16.5	8.6	10.1	16.5
Route J Saturday	1,652	1,682	1.8	1,652	1,682	1.8	9.8	10.4	5.6	9.8	10.4	5.6
Route J Sunday	1,854	1,673	-9.8	1,854	1,673	-9.8	9.1	8.2	-10.0	9.1	8.2	-10.0
Route J Total	13,153	14,005	6.5	13,153	14,005	6.5	8.8	9.8	11.3	8.8	9.8	11.3
Route JPX Weekday	7,155	6,077	-15.1	7,155	6,077	-15.1	11.9	8.9	-25.3	11.9	8.9	-25.3
Route JX Weekday	1,077	1,775	64.8	1,077	1,775	64.8	3.1	5.3	72.8	3.1	5.3	72.8
Route LYNX Weekday	12,312	14,579	18.4	12,312	14,579	18.4	12.0	12.1	1.1	12.0	12.1	1.1
Total System-Wide	46,967	50,691	7.9	46,967	50,691	7.9	7.1	7.4	4.5	7.1	7.4	4.5

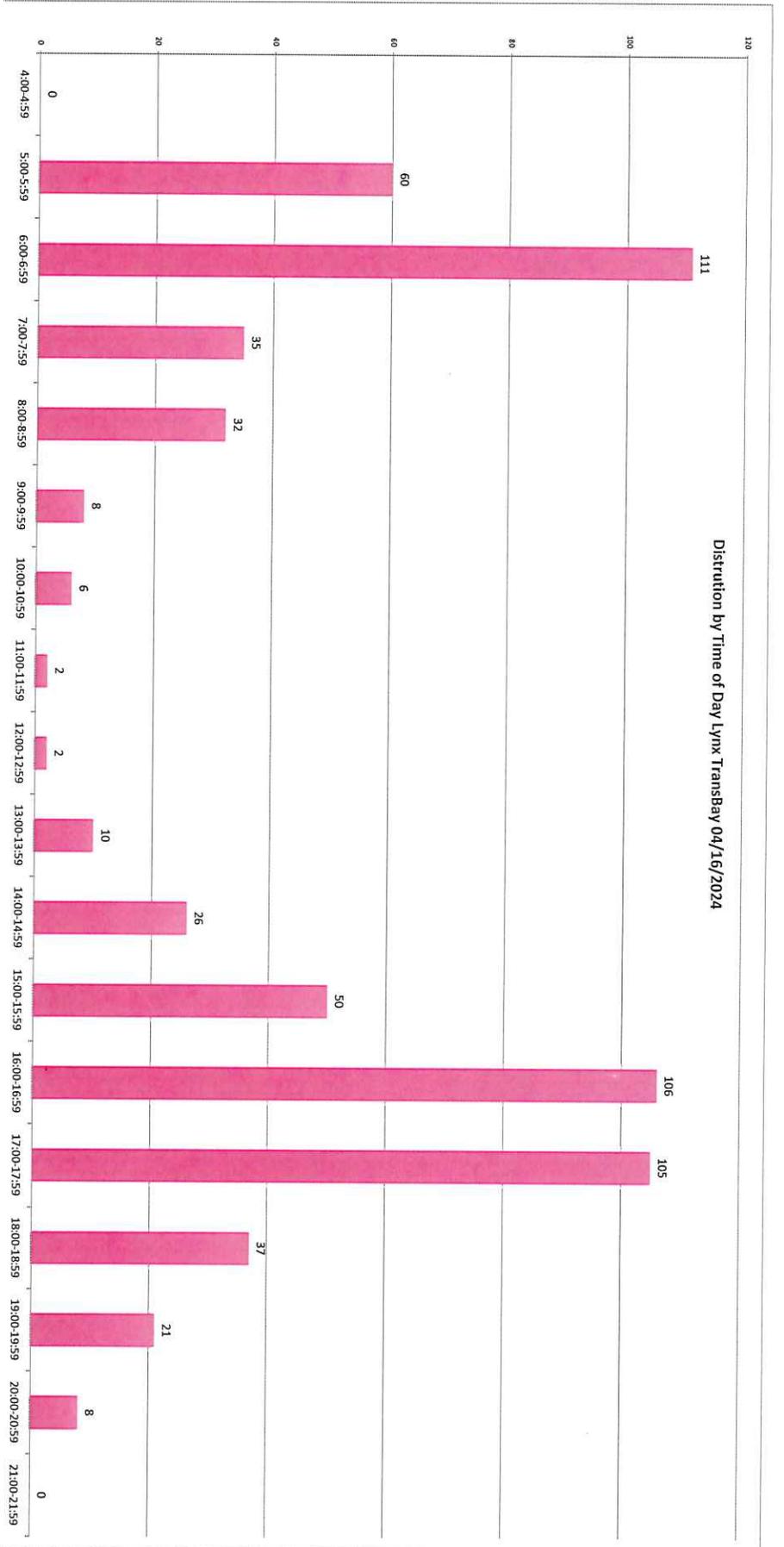
**Express Routes (J, JX, JPX), and Lynx Transbay
Ridership by Time of Day
Date:07/18/2024**



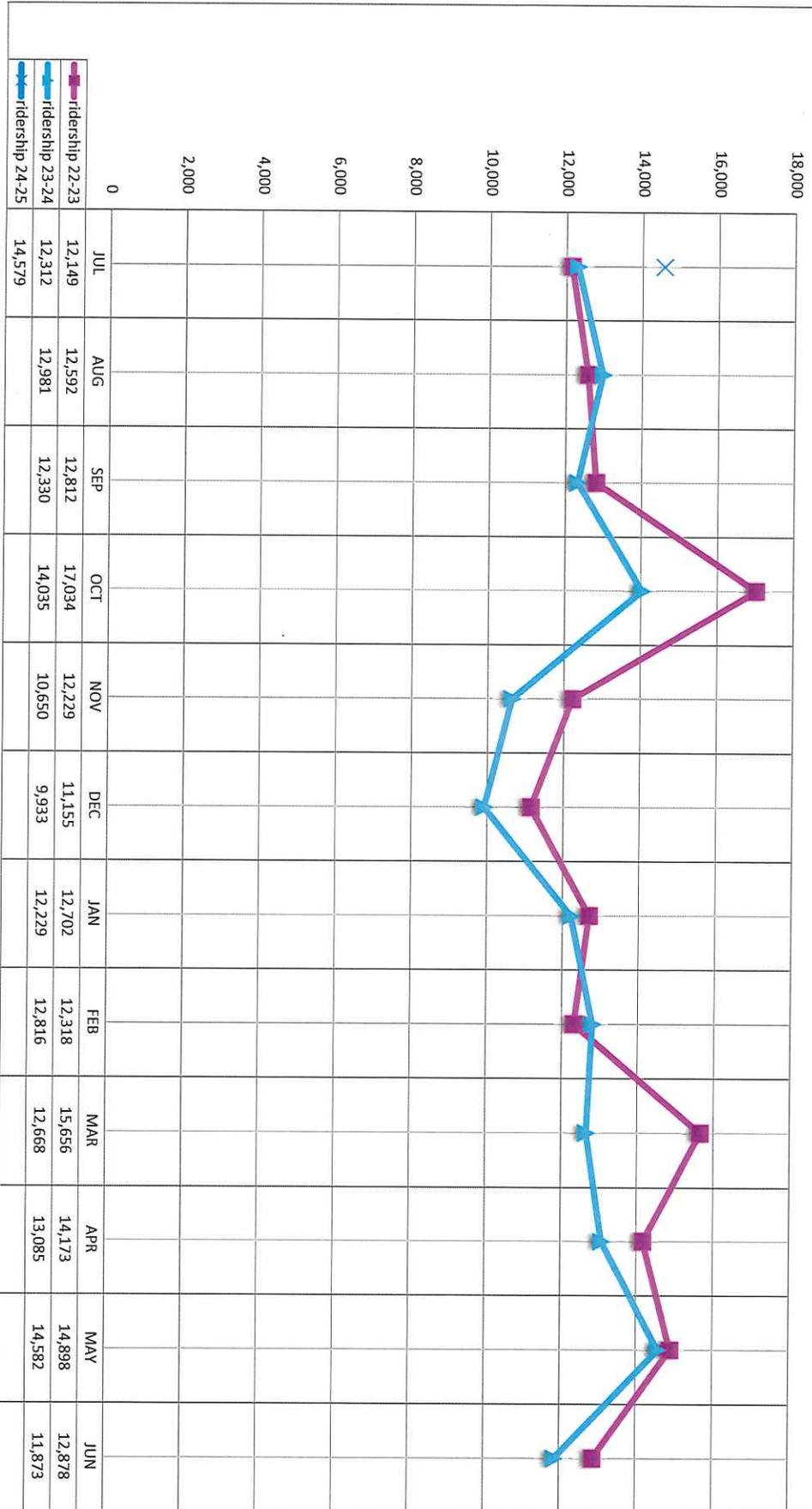
Distribution By Time Of Day Fixed Route 04/16/2024



Distribution by Time of Day Lynx TransBay 04/16/2024

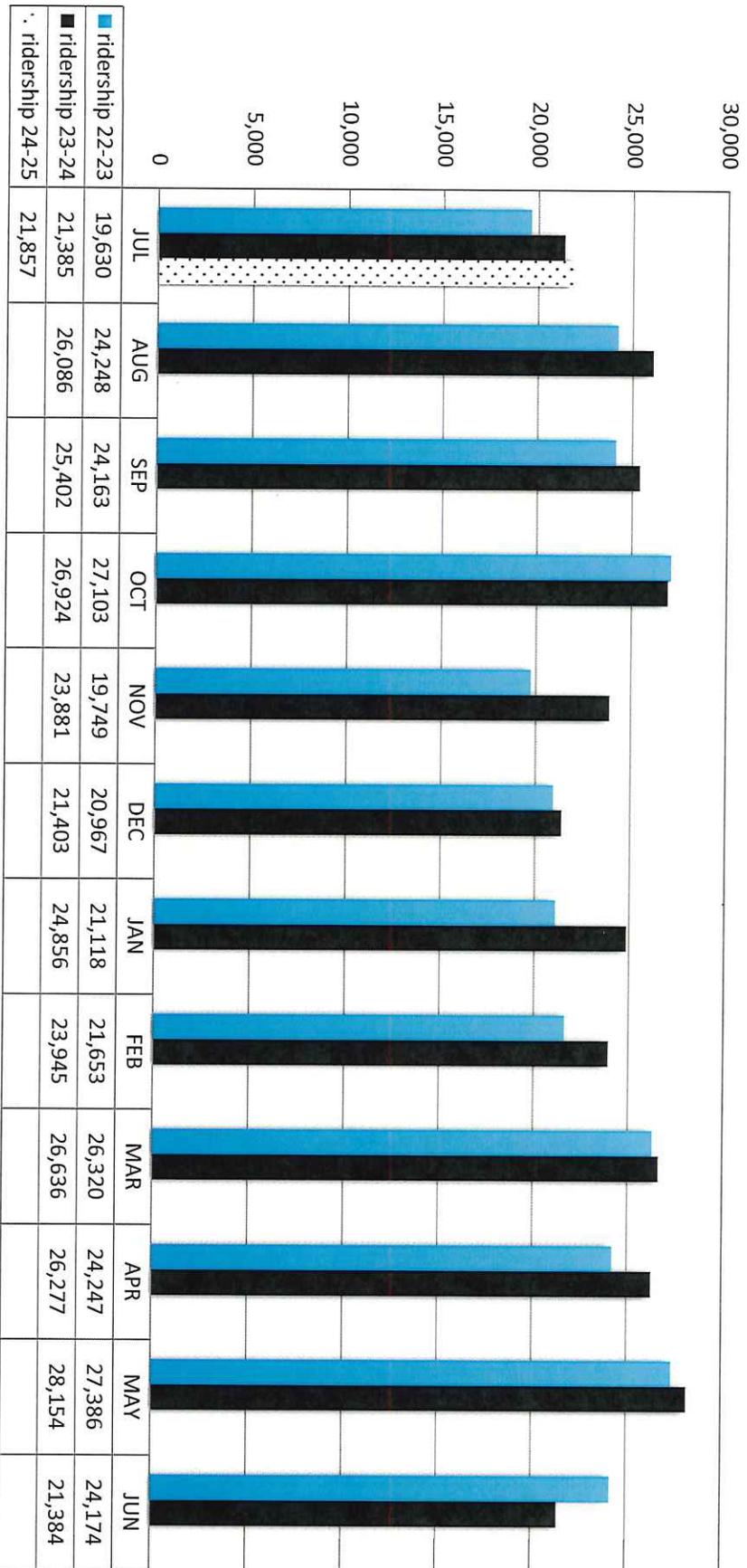


WESCAT LYNX TRANSBAY 3YR STATS



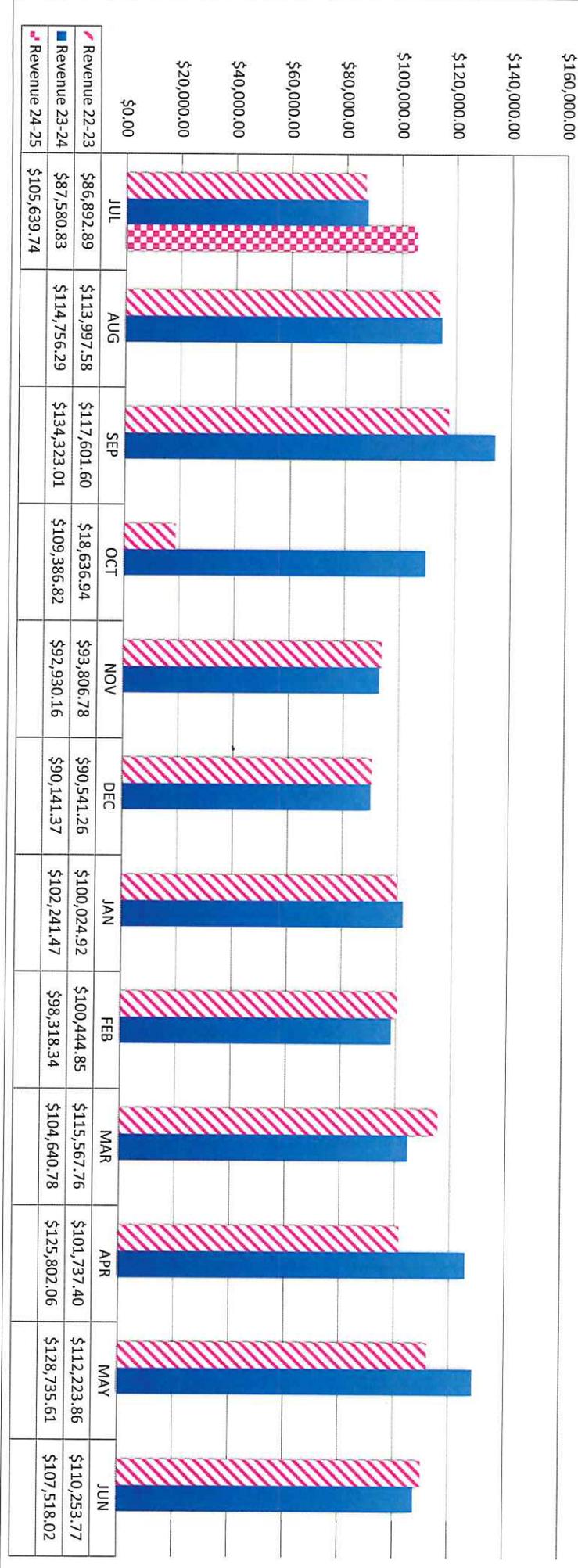


WESTCAT EXPRESS RIDERSHIP Includes Routes J, JX and JPX





WESTCAT FAREBOX REVENUE



TRANSIT MONTH

This September, transit agencies all over the Bay Area celebrated Transit Month 2024! 🎉🎊

We celebrated buses, trains, and the people who make up the wonderful transit system we all love. For the entire month of September, there were many events, meetups, raffles for every ride passengers took on public transit, and rider contests hosted by Seamless Bay Area and San Francisco Transit Riders. 🚗🚆🚊



Ride Contest
PART OF TRANSIT MONTH

Social Media Challenges

- Week #1**
September 1 - 5
Take a photo of you and a friend or family member taking transit.
- Week #2**
September 9 - 12
Show off the best view from transit.
- Week #3**
September 16 - 19
Share your best transit story.
- Week #4**
September 23 - 26
Show off your original transit-inspired art!

Rides - WESTCAT

Top users by ride count on WESTCAT

	Name	Total Distance	Agency Count	Ride Count
1	gatorGreg	357 mi	1	30
2	hvt2011	24.4 mi	1	2
3	jchang	23.9 mi	1	2
4	Anthony N.	13.6 mi	1	2
5	alex	7.6 mi	1	2
6	CWong	17.0 mi	1	1
7	DFTravel787	17.0 mi	1	1
8	Aii68	6.9 mi	1	1
9	Starr	6.5 mi	1	1
10	Sammilee	2.0 mi	1	1
11	Coco81	1.7 mi	1	1

Clean Air Day



Communities across California celebrated California Clean Air Day on Wednesday, Oct. 2, 2024.

Everyone was asked to do their part for cleaner air in the Bay Area by Taking public transit or carpooling instead of driving alone. WestCAT, County Connection, and Wheels all teamed up to offer FREE fares for the day.

Other News



Staff was invited to Salesforce Tower on October 2, for their Commute Fare.

For the day, 30 plus vendors including Muni, BART, Uber, Chargepoint, and Ferry all set up a table and discussed transit and ways to help employees get to and from work smoother and easier. Over 500 of Salesforce's employees signed up to attend the event.

A promotional graphic for WestCAT. On the left, a dark blue vertical banner contains the WestCAT logo (a cat silhouette) and the text 'ENJOY FREE TRAVEL TRAINING'. Below this, it says 'We offer training for anyone who would like to learn how to ride a WestCAT bus.' At the bottom of the banner is a yellow location pin icon with 'WESTCAT FACILITY' next to it, and contact information: 'MORE INFORMATION: (510) 724-3331' and 'info@westcat.org'. The website 'westcat.org' is at the very bottom. On the right, a woman with short dark hair, wearing a green sweater, is smiling and pointing upwards with her right hand and to the right with her left hand. The background behind her is a faded image of the Golden Gate Bridge.

Ready to explore with WestCAT? We offer FREE travel training to help you confidently navigate our bus system!

Whether you're a first-time rider or just need a refresher, our team is here to assist you.

Call us at (510) 724-3331 or email info@westcat.org to request your personalized travel training. Let's make your journey easier!

AGENDA ITEM 2.1

Staff Report

Staff have included the final *Monthly Passenger and Auxiliary Revenue Reconciliation Reports* for fiscal year 2024 for the Board's review and approval. In January 2024, staff pulled this report from the Contractor's Monthly Management reports to allow more time to reconcile actual Clipper revenue rather than submit an estimate to the Board, which had been the norm since WestCAT began accepting Clipper cards.

Board members may recall that WestCAT is part of the East Bay Operator Group in the Clipper system (WestCAT, Tri-Delta, County Connection, and LAVTA). The outside Clipper transactions are sent to a clearing house, which must reconcile these against actual usage through the Clipper card readers onboard each agency's vehicles and then distribute the revenue to each agency along with the associated fees. This generally takes up to two or three months after the close of the month in which the transactions occurred. WestCAT does a small amount of Clipper sales in-house, but most of WestCAT's Clipper revenue is collected through the clearing house.

These monthly revenue reports will be presented to the Board for review and approval after the Clipper transactions are reconciled through the clearing house and with the Authority's bank account. This means the Board will receive the revenue reports after the Contractor's Monthly Management Reports have been submitted and approved. The good news is that the Clipper revenue seems to be coming in faster than in previous years.

Any fares collected on WestCAT buses and any in-house fare media sales are contained within the Authority's quarterly 10Q financial statements as revenue and have all been reviewed and approved by the Board in FY24, except for the final quarter presented this evening. It is general practice to present the Board with an unaudited 4th quarter 10Q financial statement at the end of the fiscal year and another post-audit financial statement in September or October. However, the final 10Q of the fiscal year is being provided to the Board of Directors post-audit this evening, as the September meeting was canceled, and our audit is now complete. Post-audit 10Qs will contain any adjusting items recommended by the auditor or received after the end of the fiscal year and before close.

The FY24 Independent Financial Audit will be discussed in the next item.

Staff welcomes any questions or comments from the Board of Directors.

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- July 2023 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 10,744.25	\$ 10,744.25	\$ -	\$ 3,625.25	\$ 7,119.00
Cash Fare - Senior & Disabled	\$ 2,876.75	\$ 2,876.75	\$ 725.00	\$ 480.75	\$ 1,671.00
Cash Fare - Transfers	\$ 904.50	\$ 904.50	\$ 13.50	\$ 39.50	\$ 851.50
Cash Fare - Regional Paratransit	\$ 270.00	\$ 270.00	\$ 270.00		
Cash Fare - Local Day Pass Sales	\$ 1,376.00	\$ 1,376.00		\$ 3.00	\$ 1,373.00
Total Estimated Cash (a)	\$ 16,171.50	\$ 16,171.50	\$ 1,008.50	\$ 4,148.50	\$ 11,014.50
Over/(Short) Cash Count	\$ 0.70	\$ 0.70	\$ 0.35		\$ 0.35
Bank Deposit Corrections	\$ 33.25	\$ 33.25	\$ -	\$ -	\$ 33.25
Subtotal Cash Fare Deposit	\$ 16,205.45	\$ 16,205.45	\$ 1,008.85	\$ 4,148.50	\$ 11,048.10
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 265.00	\$ 265.00	\$ 265.00		
Clipper Sales	\$ 269.00	\$ 269.00		\$ -	\$ 269.00
Lynx 31-Day Pass Sales - GP	\$ 840.00	\$ 840.00		\$ 840.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 280.00	\$ 280.00		\$ 280.00	
Lynx Stored Ride Pass Sales	\$ 60.00	\$ 60.00		\$ 60.00	
Local 31-Day Pass Sales - GP	\$ 2,760.00	\$ 2,760.00			\$ 2,760.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 200.00	\$ 200.00			\$ 200.00
Local Stored Value Pass Sales	\$ -	\$ -			\$ -
Local Day Pass Sales (Prepaid)	\$ 424.00	\$ 424.00			\$ 424.00
Shopify (Shipping Fees)	\$ 34.00	\$ 34.00	\$ 3.00	\$ 17.00	\$ 14.00
Over payment	\$ -	\$ -	\$ -	\$ -	\$ -
Returned Checks	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Prepaid Sales Deposit	\$ 5,132.00	\$ 5,132.00	\$ 268.00	\$ 1,197.00	\$ 3,667.00
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 88.00	\$ 88.00	\$ 88.00		
Lynx B1G1F - GP 31-Day Pass	\$ -	\$ -		\$ -	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ -		\$ -	
Wage Works - Local GP 31-Day Pass	\$ -	\$ -		-	\$ -
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -		-	\$ -
Wage Works - Lynx GP 31-Day Pass	\$ 420.00	\$ 420.00		\$ 420.00	-
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 70.00		\$ 70.00	-
Wage Works - Lynx Stored Ride Pass	\$ -	\$ -		\$ -	-
Wage Works - Local Stored Value Pass	\$ -	\$ -			\$ -
Capital Corridor Vouchers (Annually)	\$ -	\$ -			\$ -
10 Ride LYNX Promo	\$ -	\$ -		\$ -	
511 CC Summer Youth Pass	\$ -	\$ -			\$ -
WCCUSD (\$37.00 SBPP)	\$ -	\$ -			\$ -
City of Hercules Parking Permit Program	\$ 123.75	\$ 123.75			\$ 123.75
HTC Parking Combos	\$ 280.00	\$ 280.00			\$ 280.00
CCTA Summer Youth Pass	\$ -	\$ -			\$ -
Clipper	\$ 65,261.63	\$ 65,261.63		\$ 43,700.49	\$ 21,561.14
CCC Health Services	\$ -	\$ -			\$ -
Clipper Start - MTC	\$ -	\$ -		\$ -	\$ -
Pass 2 Class Program	\$ -	\$ -			\$ -
*Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Billings	\$ 66,243.38	\$ 66,243.38	\$ 88.00	\$ 44,190.49	\$ 21,964.89
Total Passenger Revenue	\$ 87,580.83	\$ 87,580.83	\$ 1,364.85	\$ 49,535.99	\$ 36,679.99

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 86,892.89	\$ 86,892.89

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- August 2023 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 13,023.25	\$ 23,767.50	\$ -	\$ 3,555.75	\$ 9,467.50
Cash Fare - Senior & Disabled	\$ 3,670.25	\$ 6,547.00	\$ 841.25	\$ 609.75	\$ 2,219.25
Cash Fare - Transfers	\$ 1,333.75	\$ 2,238.25	\$ 15.50	\$ 29.25	\$ 1,289.00
Cash Fare - Regional Paratransit	\$ 216.00	\$ 486.00	\$ 216.00		
Cash Fare - Local Day Pass Sales	\$ 1,893.00	\$ 3,269.00			\$ 1,893.00
Total Estimated Cash (a)	\$ 20,136.25	\$ 36,307.75	\$ 1,072.75	\$ 4,194.75	\$ 14,868.75
Over/(Short) Cash Count	\$ (0.42)	\$ 0.28	\$ 0.01	\$ (0.05)	\$ (0.38)
Bank Deposit Corrections	\$ 12.00	\$ 45.25			\$ 12.00
Subtotal Cash Fare Deposit	\$ 20,147.83	\$ 36,353.28	\$ 1,072.76	\$ 4,194.70	\$ 14,880.37
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 615.00	\$ 880.00	\$ 615.00		
Clipper Sales	\$ 585.00	\$ 854.00		\$ 140.00	\$ 445.00
Lynx 31-Day Pass Sales - GP	\$ 2,100.00	\$ 2,940.00		\$ 2,100.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 280.00	\$ 560.00		\$ 280.00	
Lynx Stored Ride Pass Sales	\$ 250.00	\$ 310.00		\$ 250.00	
Local 31-Day Pass Sales - GP	\$ 1,160.00	\$ 3,920.00			\$ 1,160.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 300.00	\$ 500.00			\$ 300.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ 297.50	\$ 721.50			\$ 297.50
Shopify (Shipping Fees)	\$ 33.00	\$ 67.00	\$ 7.00	\$ 17.00	\$ 9.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 5,620.50	\$ 10,752.50	\$ 622.00	\$ 2,787.00	\$ 2,211.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 120.00	\$ 208.00	\$ 120.00		
Lynx B1G1F - GP 31-Day Pass	\$ -	\$ -		\$ -	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ -		\$ -	
Wage Works - Local GP 31-Day Pass	\$ -	\$ -		\$ -	\$ -
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -		\$ -	\$ -
Wage Works - Lynx GP 31-Day Pass	\$ 420.00	\$ 840.00		\$ 420.00	\$ -
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 140.00		\$ 70.00	\$ -
Wage Works - Lynx Stored Ride Pass	\$ -	\$ -		\$ -	\$ -
Wage Works - Local Stored Value Pass	\$ -	\$ -			\$ -
Capital Corridor Vouchers (Annually)	\$ -	\$ -			\$ -
10 Ride LYNX Promo	\$ -	\$ -		\$ -	
511 CC Summer Youth Pass	\$ 1,152.39	\$ 1,152.39			\$ 1,152.39
WCCUSD (\$37.00 SBPP)	\$ 14,800.00	\$ 14,800.00			\$ 14,800.00
City of Hercules Parking Permit Program	\$ 180.13	\$ 303.88			\$ 180.13
HTC Parking Combos	\$ 280.00	\$ 560.00			\$ 280.00
CCTA Summer Youth Pass	\$ 1,067.61	\$ 1,067.61			\$ 1,067.61
Clipper	\$ 70,897.83	\$ 136,159.46		41,113.27	\$ 29,784.56
CCC Health Services	\$ -	\$ -			\$ -
Clipper Start - MTC	\$ -	\$ -		\$ -	\$ -
Pass 2 Class Program	\$ -	\$ -			\$ -
*Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Billings	\$ 88,987.96	\$ 155,231.34	\$ 120.00	\$ 41,603.27	\$ 47,264.69
Total Passenger Revenue	\$ 114,756.29	\$ 202,337.12	\$ 1,814.76	\$ 48,584.97	\$ 64,356.56

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 113,997.58	\$ 200,890.47

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- September 2023 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 13,068.50	\$ 36,836.00	\$ -	\$ 3,601.00	\$ 9,467.50
Cash Fare - Senior & Disabled	\$ 3,649.50	\$ 10,196.50	\$ 916.25	\$ 511.75	\$ 2,221.50
Cash Fare - Transfers	\$ 1,398.25	\$ 3,636.50	\$ 11.50	\$ 29.25	\$ 1,357.50
Cash Fare - Regional Paratransit	\$ 261.00	\$ 747.00	\$ 261.00		
Cash Fare - Local Day Pass Sales	\$ 2,145.00	\$ 5,414.00		\$ 8.00	\$ 2,137.00
Total Estimated Cash (a)	\$ 20,522.25	\$ 56,830.00	\$ 1,188.75	\$ 4,150.00	\$ 15,183.50
Over/(Short) Cash Count	\$ 1.49	\$ 1.77	\$ 0.76	\$ 0.32	\$ 0.41
Bank Deposit Corrections	\$ (200.00)	\$ (154.75)			\$ (200.00)
Subtotal Cash Fare Deposit	\$ 20,323.74	\$ 56,677.02	\$ 1,189.51	\$ 4,150.32	\$ 14,983.91
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 670.00	\$ 1,550.00	\$ 670.00		
Clipper Sales	\$ 245.00	\$ 1,099.00		\$ -	\$ 245.00
Lynx 31-Day Pass Sales - GP	\$ 1,680.00	\$ 4,620.00		\$ 1,680.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 70.00	\$ 630.00		\$ 70.00	
Lynx Stored Ride Pass Sales	\$ 120.00	\$ 430.00		\$ 120.00	
Local 31-Day Pass Sales - GP	\$ 10,920.00	\$ 14,840.00			\$ 10,920.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 320.00	\$ 820.00			\$ 320.00
Local Stored Value Pass Sales	\$ -	\$ -			\$ -
Local Day Pass Sales (Prepaid)	\$ 29.50	\$ 751.00			\$ 29.50
Shopify (Shipping Fees)	\$ 32.00	\$ 99.00	\$ 5.00	\$ 12.00	\$ 15.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 14,086.50	\$ 24,839.00	\$ 675.00	\$ 1,882.00	\$ 11,529.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 91.00	\$ 299.00	\$ 91.00		
Lynx B1G1F - GP 31-Day Pass	\$ 280.00	\$ 280.00		\$ 280.00	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 70.00		\$ 70.00	
Wage Works - Local GP 31-Day Pass	\$ -	\$ -		\$ -	\$ -
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -		\$ -	\$ -
Wage Works - Lynx GP 31-Day Pass	\$ 560.00	\$ 1,400.00		\$ 560.00	\$ -
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 210.00		\$ 70.00	\$ -
Wage Works - Lynx Stored Ride Pass	\$ -	\$ -		\$ -	\$ -
Wage Works - Local Stored Value Pass	\$ -	\$ -			\$ -
Capital Corridor Vouchers (Annually)	\$ -	\$ -			\$ -
10 Ride LYNX Promo	\$ 850.00	\$ 850.00		\$ 850.00	
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			\$ -
WCCUSD (\$37.00 SBPP)	\$ 14,800.00	\$ 29,600.00			\$ 14,800.00
City of Hercules Parking Permit Program	\$ 111.38	\$ 415.26			\$ 111.38
HTC Parking Combos	\$ 240.00	\$ 800.00			\$ 240.00
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			\$ -
Clipper	\$ 62,320.39	\$ 198,479.85		\$ 35,431.35	\$ 26,889.04
CCC Health Services	\$ -	\$ -			\$ -
Clipper Start - MTC	\$ -	\$ -		\$ -	\$ -
Pass 2 Class Program	\$ 20,520.00	\$ 20,520.00			\$ 20,520.00
*Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Billings	\$ 99,912.77	\$ 255,144.11	\$ 91.00	\$ 37,261.35	\$ 62,560.42
Total Passenger Revenue	\$ 134,323.01	\$ 336,660.13	\$ 1,955.51	\$ 43,293.67	\$ 89,073.83

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 134,641.42	\$ 335,531.89

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- October 2023 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 13,902.50	\$ 50,738.50	\$ -	\$ 4,380.75	\$ 9,521.75
Cash Fare - Senior & Disabled	\$ 3,851.00	\$ 14,047.50	\$ 1,012.50	\$ 755.00	\$ 2,083.50
Cash Fare - Transfers	\$ 1,376.75	\$ 5,013.25	\$ 17.50	\$ 8.25	\$ 1,351.00
Cash Fare - Regional Paratransit	\$ 327.00	\$ 1,074.00	\$ 327.00		
Cash Fare - Local Day Pass Sales	\$ 2,072.50	\$ 7,486.50		\$ 6.50	\$ 2,066.00
Total Estimated Cash (a)	\$ 21,529.75	\$ 78,359.75	\$ 1,357.00	\$ 5,150.50	\$ 15,022.25
Over/(Short) Cash Count	\$ 0.94	\$ 2.71	\$ 0.23	\$ 0.58	\$ 0.13
Bank Deposit Corrections	\$ 20.00	\$ (134.75)	\$ -	\$ -	\$ 20.00
Subtotal Cash Fare Deposit	\$ 21,550.69	\$ 78,227.71	\$ 1,357.23	\$ 5,151.08	\$ 15,042.38
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 1,125.00	\$ 2,675.00	\$ 1,125.00		
Clipper Sales	\$ 650.00	\$ 1,749.00		\$ 140.00	\$ 510.00
Lynx 31-Day Pass Sales - GP	\$ 1,400.00	\$ 6,020.00		\$ 1,400.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 140.00	\$ 770.00		\$ 140.00	
Lynx Stored Ride Pass Sales	\$ 40.00	\$ 470.00		\$ 40.00	
Local 31-Day Pass Sales - GP	\$ 1,480.00	\$ 16,320.00			\$ 1,480.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 300.00	\$ 1,120.00			\$ 300.00
Local Stored Value Pass Sales	\$ -	\$ -			\$ -
Local Day Pass Sales (Prepaid)	\$ 15.00	\$ 766.00			\$ 15.00
Shopify (Shipping Fees)	\$ 41.00	\$ 140.00	\$ 11.00	\$ 12.00	\$ 18.00
Over payment	\$ -	\$ -	\$ -	\$ -	\$ -
Returned Checks	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Prepaid Sales Deposit	\$ 5,191.00	\$ 30,030.00	\$ 1,136.00	\$ 1,732.00	\$ 2,323.00
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 110.00	\$ 409.00	\$ 110.00		
Lynx B1G1F - GP 31-Day Pass	\$ 700.00	\$ 980.00		\$ 700.00	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 70.00		\$ -	
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 80.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			\$ -
Wage Works - Lynx GP 31-Day Pass	\$ 420.00	\$ 1,820.00		\$ 420.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 280.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 150.00	\$ 150.00		\$ 150.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			\$ -
Capital Corridor Vouchers (Annually)	\$ -	\$ -			\$ -
10 Ride LYNX Promo	\$ -	\$ 850.00		\$ -	
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			\$ -
WCCUSD (\$37.00 SBPP)	\$ 11,100.00	\$ 40,700.00			\$ 11,100.00
City of Hercules Parking Permit Program	\$ 115.50	\$ 530.76			\$ 115.50
HTC Parking Combos	\$ 240.00	\$ 1,040.00			\$ 240.00
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			\$ -
Clipper	\$ 69,659.63	\$ 268,139.48		\$ 40,075.55	\$ 29,584.08
CCC Health Services	\$ -	\$ -			\$ -
Clipper Start - MTC	\$ -	\$ -		\$ -	\$ -
Pass 2 Class Program	\$ -	\$ 20,520.00			\$ -
*Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Billings	\$ 82,645.13	\$ 337,789.24	\$ 110.00	\$ 41,415.55	\$ 41,119.58
Total Passenger Revenue	\$ 109,386.82	\$ 446,046.95	\$ 2,603.23	\$ 48,298.63	\$ 58,484.96

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 18,636.94	\$ 354,168.83

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- November 2023 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 10,678.50	\$ 61,417.00	\$ 8.00	\$ 3,328.50	\$ 7,342.00
Cash Fare - Senior & Disabled	\$ 3,578.00	\$ 17,625.50	\$ 835.00	\$ 572.50	\$ 2,170.50
Cash Fare - Transfers	\$ 1,422.50	\$ 6,435.75	\$ 9.50	\$ 32.50	\$ 1,380.50
Cash Fare - Regional Paratransit	\$ 294.00	\$ 1,368.00	\$ 294.00		
Cash Fare - Local Day Pass Sales	\$ 1,795.00	\$ 9,281.50		\$ 8.00	\$ 1,787.00
Total Estimated Cash (a)	\$ 17,768.00	\$ 96,127.75	\$ 1,146.50	\$ 3,941.50	\$ 12,680.00
Over/(Short) Cash Count	\$ 0.69	\$ 3.40	\$ (0.19)	\$ 0.71	\$ 0.17
Bank Deposit Corrections	\$ 190.00	\$ 55.25			\$ 190.00
Subtotal Cash Fare Deposit	\$ 17,958.69	\$ 96,186.40	\$ 1,146.31	\$ 3,942.21	\$ 12,870.17
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 455.00	\$ 3,130.00	\$ 455.00		
Clipper Sales	\$ 493.00	\$ 2,242.00		\$ -	\$ 493.00
Lynx 31-Day Pass Sales - GP	\$ 980.00	\$ 7,000.00		\$ 980.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 140.00	\$ 910.00		\$ 140.00	
Lynx Stored Ride Pass Sales	\$ 40.00	\$ 510.00		\$ 40.00	
Local 31-Day Pass Sales - GP	\$ 840.00	\$ 17,160.00			\$ 840.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 240.00	\$ 1,360.00			\$ 240.00
Local Stored Value Pass Sales	\$ -	\$ -			\$ -
Local Day Pass Sales (Prepaid)	\$ 30.00	\$ 796.00			\$ 30.00
Shopify (Shipping Fees)	\$ 17.00	\$ 157.00	\$ 1.00	\$ 7.00	\$ 9.00
Over payment	\$ -	\$ -	\$ -	\$ -	\$ -
Returned Checks	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Prepaid Sales Deposit	\$ 3,235.00	\$ 33,265.00	\$ 456.00	\$ 1,167.00	\$ 1,612.00
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 130.00	\$ 539.00	\$ 130.00		
Lynx B1G1F - GP 31-Day Pass	\$ -	\$ 980.00		\$ -	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 70.00		\$ -	
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 160.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			\$ -
Wage Works - Lynx GP 31-Day Pass	\$ 420.00	\$ 2,240.00		\$ 420.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 350.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 150.00	\$ 300.00		\$ 150.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			\$ -
Capital Corridor Vouchers (Annually)	\$ -	\$ -			\$ -
10 Ride LYNX Promo	\$ -	\$ 850.00		\$ -	
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			\$ -
WCCUSD (\$37.00 SBPP)	\$ 14,800.00	\$ 55,500.00			\$ 14,800.00
City of Hercules Parking Permit Program	\$ -	\$ 530.76			\$ -
HTC Parking Combos	\$ -	\$ 1,040.00			\$ -
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			\$ -
Clipper	\$ 56,086.47	\$ 324,225.95		\$ 31,435.24	\$ 24,651.23
CCC Health Services	\$ -	\$ -			\$ -
Clipper Start - MTC	\$ -	\$ -		\$ -	\$ -
Pass 2 Class Program	\$ -	\$ 20,520.00			\$ -
*Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Billings	\$ 71,736.47	\$ 409,525.71	\$ 130.00	\$ 32,075.24	\$ 39,531.23
Total Passenger Revenue	\$ 92,930.16	\$ 538,977.11	\$ 1,732.31	\$ 37,184.45	\$ 54,013.40

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 93,806.78	\$ 447,975.61

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- December 2023 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 9,861.00	\$ 71,278.00	\$ 16.00	\$ 3,163.50	\$ 6,681.50
Cash Fare - Senior & Disabled	\$ 3,233.00	\$ 20,858.50	\$ 812.50	\$ 535.75	\$ 1,884.75
Cash Fare - Transfers	\$ 1,198.75	\$ 7,634.50	\$ 16.00	\$ 28.75	\$ 1,154.00
Cash Fare - Regional Paratransit	\$ 204.00	\$ 1,572.00	\$ 204.00		
Cash Fare - Local Day Pass Sales	\$ 1,546.50	\$ 10,828.00		\$ 39.00	\$ 1,507.50
Total Estimated Cash (a)	\$ 16,043.25	\$ 112,171.00	\$ 1,048.50	\$ 3,767.00	\$ 11,227.75
Over/(Short) Cash Count	\$ 0.29	\$ 3.69	\$ (0.21)	\$ 0.59	\$ (0.09)
Bank Deposit Corrections	\$ (78.67)	\$ (23.42)			\$ (78.67)
Subtotal Cash Fare Deposit	\$ 15,964.87	\$ 112,151.27	\$ 1,048.29	\$ 3,767.59	\$ 11,148.99
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 660.00	\$ 3,790.00	\$ 660.00		
Clipper Sales	\$ 525.00	\$ 2,767.00		\$ -	\$ 525.00
Lynx 31-Day Pass Sales - GP	\$ 980.00	\$ 7,980.00		\$ 980.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 140.00	\$ 1,050.00		\$ 140.00	
Lynx Stored Ride Pass Sales	\$ 360.00	\$ 870.00		\$ 360.00	
Local 31-Day Pass Sales - GP	\$ 520.00	\$ 17,680.00			\$ 520.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 60.00	\$ 1,420.00			\$ 60.00
Local Stored Value Pass Sales	\$ -	\$ -			\$ -
Local Day Pass Sales (Prepaid)	\$ -	\$ 796.00			\$ -
Shopify (Shipping Fees)	\$ 35.00	\$ 192.00	\$ 11.00	\$ 16.00	\$ 8.00
Over payment	\$ -	\$ -	\$ -	\$ -	\$ -
Returned Checks	\$ -	\$ -	\$ -	\$ -	\$ -
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Prepaid Sales Deposit	\$ 3,280.00	\$ 36,545.00	\$ 671.00	\$ 1,496.00	\$ 1,113.00
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 80.00	\$ 619.00	\$ 80.00		
Lynx B1G1F - GP 31-Day Pass	\$ 140.00	\$ 1,120.00		\$ 140.00	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 140.00		\$ 70.00	
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 240.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			\$ -
Wage Works - Lynx GP 31-Day Pass	\$ 420.00	\$ 2,660.00		\$ 420.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 420.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ -	\$ 300.00		\$ -	
Wage Works - Local Stored Value Pass	\$ -	\$ -			\$ -
Capital Corridor Vouchers (Annually)	\$ -	\$ -			\$ -
10 Ride LYNX Promo	\$ 550.00	\$ 1,400.00		\$ 550.00	
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			\$ -
WCCUSD (\$37.00 SBPP)	\$ 14,800.00	\$ 70,300.00			\$ 14,800.00
City of Hercules Parking Permit Program	\$ -	\$ 530.76			\$ -
HTC Parking Combos	\$ -	\$ 1,040.00			\$ -
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			\$ -
Clipper	\$ 54,686.50	\$ 378,912.45		\$ 31,441.46	\$ 23,245.04
CCC Health Services	\$ -	\$ -			\$ -
Clipper Start - MTC	\$ -	\$ -		\$ -	\$ -
Pass 2 Class Program	\$ -	\$ 20,520.00			\$ -
*Other	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal Billings	\$ 70,896.50	\$ 480,422.21	\$ 80.00	\$ 32,691.46	\$ 38,125.04
Total Passenger Revenue	\$ 90,141.37	\$ 629,118.48	\$ 1,799.29	\$ 37,955.05	\$ 50,387.03

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 91,225.58	\$ 539,201.19

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- January 2024 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 11,448.00	\$ 82,726.00	\$ 64.00	\$ 3,451.25	\$ 7,932.75
Cash Fare - Senior & Disabled	\$ 3,559.00	\$ 24,417.50	\$ 792.50	\$ 611.75	\$ 2,154.75
Cash Fare - Transfers	\$ 1,405.25	\$ 9,039.75	\$ 14.50	\$ 17.75	\$ 1,373.00
Cash Fare - Regional Paratransit	\$ 243.00	\$ 1,815.00	\$ 243.00		
Cash Fare - Local Day Pass Sales	\$ 1,604.00	\$ 12,432.00		\$ 43.00	\$ 1,561.00
Total Estimated Cash (a)	\$ 18,259.25	\$ 130,430.25	\$ 1,114.00	\$ 4,123.75	\$ 13,021.50
Over/(Short) Cash Count	\$ 0.84	\$ 4.53	\$ 0.34	\$ 0.48	\$ 0.02
Bank Deposit Corrections	\$ (49.93)	\$ (73.35)			\$ (49.93)
Subtotal Cash Fare Deposit	\$ 18,210.16	\$ 130,361.43	\$ 1,114.34	\$ 4,124.23	\$ 12,971.59
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 1,350.00	\$ 5,140.00	\$ 1,350.00		
Clipper Sales	\$ 458.63	\$ 3,225.63			\$ 458.63
Lynx 31-Day Pass Sales - GP	\$ 1,540.00	\$ 9,520.00		\$ 1,540.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ -	\$ 1,050.00			
Lynx Stored Ride Pass Sales	\$ 90.00	\$ 960.00		\$ 90.00	
Local 31-Day Pass Sales - GP	\$ 1,360.00	\$ 19,040.00			\$ 1,360.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ -	\$ 1,420.00			
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ 7.50	\$ 803.50			\$ 7.50
Shopify (Shipping Fees)	\$ 30.00	\$ 222.00	\$ 7.00	\$ 11.00	\$ 12.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 4,836.13	\$ 41,381.13	\$ 1,357.00	\$ 1,641.00	\$ 1,838.13
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 128.00	\$ 747.00	\$ 128.00		
Lynx B1G1F - GP 31-Day Pass	\$ -	\$ 1,120.00			
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 140.00			
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 320.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			
Wage Works - Lynx GP 31-Day Pass	\$ 280.00	\$ 2,940.00		\$ 280.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 490.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 200.00	\$ 500.00		\$ 200.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			
Capital Corridor Vouchers (Annually)	\$ -	\$ -			
10 Ride LYNX Promo	\$ -	\$ 1,400.00			
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ 16,650.00	\$ 86,950.00			\$ 16,650.00
City of Hercules Parking Permit Program	\$ -	\$ 530.76			
HTC Parking Combos	\$ -	\$ 1,040.00			
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			
Clipper	\$ 60,037.18	\$ 438,949.63		\$ 33,435.77	\$ 26,601.41
CCC Health Services	\$ 1,750.00	\$ 1,750.00			\$ 1,750.00
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ 20,520.00			
*Other	\$ -	\$ -			
Subtotal Billings	\$ 79,195.18	\$ 559,617.39	\$ 128.00	\$ 33,985.77	\$ 45,081.41
Total Passenger Revenue	\$ 102,241.47	\$ 731,359.95	\$ 2,599.34	\$ 39,751.00	\$ 59,891.13

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 100,024.92	\$ 639,226.11

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- February 2024 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 11,444.00	\$ 94,170.00	\$ 56.00	\$ 3,919.00	\$ 7,469.00
Cash Fare - Senior & Disabled	\$ 3,430.75	\$ 27,848.25	\$ 826.25	\$ 701.00	\$ 1,903.50
Cash Fare - Transfers	\$ 1,269.75	\$ 10,309.50	\$ 14.00	\$ 31.75	\$ 1,224.00
Cash Fare - Regional Paratransit	\$ 231.00	\$ 2,046.00	\$ 231.00		
Cash Fare - Local Day Pass Sales	\$ 1,325.50	\$ 13,757.50		\$ 5.00	\$ 1,320.50
Total Estimated Cash (a)	\$ 17,701.00	\$ 148,131.25	\$ 1,127.25	\$ 4,656.75	\$ 11,917.00
Over/(Short) Cash Count	\$ 0.65	\$ 5.18	\$ 0.89	\$ (0.14)	\$ (0.10)
Bank /Book Deposit Corrections	\$ -	\$ (73.35)			
Subtotal Cash Fare Deposit	\$ 17,701.65	\$ 148,063.08	\$ 1,128.14	\$ 4,656.61	\$ 11,916.90
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 885.00	\$ 6,025.00	\$ 885.00		
Clipper Sales	\$ 433.00	\$ 3,658.63		\$ 280.00	\$ 153.00
Lynx 31-Day Pass Sales - GP	\$ 1,540.00	\$ 11,060.00		\$ 1,540.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 280.00	\$ 1,330.00		\$ 280.00	
Lynx Stored Ride Pass Sales	\$ 90.00	\$ 1,050.00		\$ 90.00	
Local 31-Day Pass Sales - GP	\$ 1,440.00	\$ 20,480.00			\$ 1,440.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 220.00	\$ 1,640.00			\$ 220.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ 7.50	\$ 811.00			\$ 7.50
Shopify (Shipping Fees)	\$ 33.00	\$ 255.00	\$ 7.00	\$ 11.00	\$ 15.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 4,928.50	\$ 46,309.63	\$ 892.00	\$ 2,201.00	\$ 1,835.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 122.00	\$ 869.00	\$ 122.00		
Lynx B1G1F - GP 31-Day Pass	\$ -	\$ 1,120.00			
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 140.00			
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 400.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			
Wage Works - Lynx GP 31-Day Pass	\$ 280.00	\$ 3,220.00		\$ 280.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 560.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 200.00	\$ 700.00		\$ 200.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			
Capital Corridor Vouchers (Annually)	\$ -	\$ -			
10 Ride LYNX Promo	\$ -	\$ 1,400.00			
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ 14,800.00	\$ 101,750.00			\$ 14,800.00
City of Hercules Parking Permit Program	\$ -	\$ 530.76			
HTC Parking Combos	\$ -	\$ 1,040.00			
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			
Clipper	\$ 60,136.19	\$ 499,085.82		\$ 35,520.61	\$ 24,615.58
CCC Health Services	\$ -	\$ 1,750.00			
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ 20,520.00			
*Other	\$ -	\$ -			
Subtotal Billings	\$ 75,688.19	\$ 635,305.58	\$ 122.00	\$ 36,070.61	\$ 39,495.58
Total Passenger Revenue	\$ 98,318.34	\$ 829,678.29	\$ 2,142.14	\$ 42,928.22	\$ 53,247.98

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 111,544.85	\$ 750,770.96

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- March 2024 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 13,563.00	\$ 107,733.00	\$ 68.00	\$ 3,882.25	\$ 9,612.75
Cash Fare - Senior & Disabled	\$ 3,745.25	\$ 31,593.50	\$ 985.00	\$ 609.25	\$ 2,151.00
Cash Fare - Transfers	\$ 600.00	\$ 10,909.50	\$ 21.00	\$ 23.50	\$ 555.50
Cash Fare - Regional Paratransit	\$ 165.00	\$ 2,211.00	\$ 165.00		
Cash Fare - Local Day Pass Sales	\$ 1,707.50	\$ 15,465.00		\$ 6.50	\$ 1,701.00
Total Estimated Cash (a)	\$ 19,780.75	\$ 167,912.00	\$ 1,239.00	\$ 4,521.50	\$ 14,020.25
Over/(Short) Cash Count	\$ (0.48)	\$ 4.70	\$ (0.39)	\$ 0.01	\$ (0.10)
Bank/Book Deposit Corrections	\$ 3.00	\$ (70.35)			\$ 3.00
Subtotal Cash Fare Deposit	\$ 19,783.27	\$ 167,846.35	\$ 1,238.61	\$ 4,521.51	\$ 14,023.15
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 1,645.00	\$ 7,670.00	\$ 1,645.00		
Clipper Sales	\$ 726.00	\$ 4,384.63			\$ 726.00
Lynx 31-Day Pass Sales - GP	\$ 840.00	\$ 11,900.00		\$ 840.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 140.00	\$ 1,470.00		\$ 140.00	
Lynx Stored Ride Pass Sales	\$ 190.00	\$ 1,240.00		\$ 190.00	
Local 31-Day Pass Sales - GP	\$ 640.00	\$ 21,120.00			\$ 640.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 380.00	\$ 2,020.00			\$ 380.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ 45.50	\$ 856.50			\$ 45.50
Shopify (Shipping Fees)	\$ 30.00	\$ 285.00	\$ 8.00	\$ 11.00	\$ 11.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 4,636.50	\$ 50,946.13	\$ 1,653.00	\$ 1,181.00	\$ 1,802.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 148.00	\$ 1,017.00	\$ 148.00		
Lynx B1G1F - GP 31-Day Pass	\$ -	\$ 1,120.00			
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 140.00			
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 480.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			
Wage Works - Lynx GP 31-Day Pass	\$ 560.00	\$ 3,780.00		\$ 560.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 630.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 150.00	\$ 850.00		\$ 150.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			
Capital Corridor Vouchers (Annually)	\$ -	\$ -			
10 Ride LYNX Promo	\$ 350.00	\$ 1,750.00		\$ 350.00	
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ 16,650.00	\$ 118,400.00			\$ 16,650.00
City of Hercules Parking Permit Program	\$ -	\$ 530.76			
HTC Parking Combos	\$ -	\$ 1,040.00			
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			
Clipper	\$ 62,213.01	\$ 561,298.83		\$ 35,647.56	\$ 26,565.45
CCC Health Services	\$ -	\$ 1,750.00			
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ 20,520.00			
*Other	\$ -	\$ -			
Subtotal Billings	\$ 80,221.01	\$ 715,526.59	\$ 148.00	\$ 36,777.56	\$ 43,295.45
Total Passenger Revenue	\$ 104,640.78	\$ 934,319.07	\$ 3,039.61	\$ 42,480.07	\$ 59,121.10

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 115,527.76	\$ 866,298.72

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation
Month & Fiscal Year-April 2024 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 13,289.00	\$ 121,022.00	\$ 68.00	\$ 3,552.25	\$ 9,668.75
Cash Fare - Senior & Disabled	\$ 3,548.75	\$ 35,142.25	\$ 835.00	\$ 567.25	\$ 2,146.50
Cash Fare - Transfers	\$ 517.25	\$ 11,426.75	\$ 23.50	\$ 42.25	\$ 451.50
Cash Fare - Regional Paratransit	\$ 216.00	\$ 2,427.00	\$ 216.00		
Cash Fare - Local Day Pass Sales	\$ 1,938.00	\$ 17,403.00		\$ 3.50	\$ 1,934.50
Total Estimated Cash (a)	\$ 19,509.00	\$ 187,421.00	\$ 1,142.50	\$ 4,165.25	\$ 14,201.25
Over/(Short) Cash Count	\$ 0.99	\$ 5.69	\$ (0.33)	\$ 0.52	\$ 0.80
Bank Deposit Corrections	\$ -	\$ (70.35)			
Subtotal Cash Fare Deposit	\$ 19,509.99	\$ 187,356.34	\$ 1,142.17	\$ 4,165.77	\$ 14,202.05
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 705.00	\$ 8,375.00	\$ 705.00		
Clipper Sales	\$ 1,019.00	\$ 5,403.63		\$ 280.00	\$ 739.00
Lynx 31-Day Pass Sales - GP	\$ 1,260.00	\$ 13,160.00		\$ 1,260.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 420.00	\$ 1,890.00		\$ 420.00	
Lynx Stored Ride Pass Sales	\$ 90.00	\$ 1,330.00		\$ 90.00	
Local 31-Day Pass Sales - GP	\$ 3,780.00	\$ 24,900.00			\$ 3,780.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 340.00	\$ 2,360.00			\$ 340.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ 385.50	\$ 1,242.00			\$ 385.50
Shopify (Shipping Fees)	\$ 33.00	\$ 318.00	\$ 6.00	\$ 14.00	\$ 13.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 8,032.50	\$ 58,978.63	\$ 711.00	\$ 2,064.00	\$ 5,257.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 155.00	\$ 1,172.00	\$ 155.00		
Lynx B1G1F - GP 31-Day Pass	\$ 140.00	\$ 1,260.00		\$ 140.00	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 140.00			
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 560.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			
Wage Works - Lynx GP 31-Day Pass	\$ 560.00	\$ 4,340.00		\$ 560.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 700.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 100.00	\$ 950.00		\$ 100.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			
Capital Corridor Vouchers (Annually)	\$ -	\$ -			
10 Ride LYNX Promo	\$ -	\$ 1,750.00			
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ 18,500.00	\$ 136,900.00			\$ 18,500.00
City of Hercules Parking Permit Program	\$ -	\$ 530.76			
HTC Parking Combos	\$ -	\$ 1,040.00			
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			
Clipper	\$ 78,654.57	\$ 639,953.40		\$ 50,040.73	\$ 28,613.84
CCC Health Services	\$ -	\$ 1,750.00			
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ 20,520.00			
<i>*Other</i>	\$ -	\$ -			
Subtotal Billings	\$ 98,259.57	\$ 813,786.16	\$ 155.00	\$ 50,910.73	\$ 47,193.84
Total Passenger Revenue	\$ 125,802.06	\$ 1,060,121.13	\$ 2,008.17	\$ 57,140.50	\$ 66,653.39

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 111,544.85	\$ 977,843.57

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year-May 2024 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 14,072.25	\$ 135,094.25	\$ 80.00	\$ 3,992.75	\$ 9,999.50
Cash Fare - Senior & Disabled	\$ 3,350.50	\$ 38,492.75	\$ 737.50	\$ 535.50	\$ 2,077.50
Cash Fare - Transfers	\$ 633.25	\$ 12,060.00	\$ 14.50	\$ 41.75	\$ 577.00
Cash Fare - Regional Paratransit	\$ 240.00	\$ 2,667.00	\$ 240.00		
Cash Fare - Local Day Pass Sales	\$ 2,093.50	\$ 19,496.50		\$ 9.50	\$ 2,084.00
Total Estimated Cash (a)	\$ 20,389.50	\$ 207,810.50	\$ 1,072.00	\$ 4,579.50	\$ 14,738.00
Over/(Short) Cash Count	\$ 1.73	\$ 7.42	\$ 0.30	\$ 0.88	\$ 0.55
Bank Deposit Corrections	\$ -	\$ (70.35)			
Subtotal Cash Fare Deposit	\$ 20,391.23	\$ 207,747.57	\$ 1,072.30	\$ 4,580.38	\$ 14,738.55
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 685.00	\$ 9,060.00	\$ 685.00		
Clipper Sales	\$ 671.00	\$ 6,074.63		\$ 140.00	\$ 531.00
Lynx 31-Day Pass Sales - GP	\$ 980.00	\$ 14,140.00		\$ 980.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 210.00	\$ 2,100.00		\$ 210.00	
Lynx Stored Ride Pass Sales	\$ 380.00	\$ 1,710.00		\$ 380.00	
Local 31-Day Pass Sales - GP	\$ 800.00	\$ 25,700.00			\$ 800.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 240.00	\$ 2,600.00			\$ 240.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ 42.50	\$ 1,284.50			\$ 42.50
Shopify (Shipping Fees)	\$ 33.00	\$ 351.00	\$ 7.00	\$ 15.00	\$ 11.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 4,041.50	\$ 63,020.13	\$ 692.00	\$ 1,725.00	\$ 1,624.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 89.00	\$ 1,261.00	\$ 89.00		
Lynx B1G1F - GP 31-Day Pass		\$ 1,260.00			
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 140.00			
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 640.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			
Wage Works - Lynx GP 31-Day Pass	\$ 560.00	\$ 4,900.00		\$ 560.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 770.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 150.00	\$ 1,100.00		\$ 150.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			
Capital Corridor Vouchers (Annually)	\$ -	\$ -			
10 Ride LYNX Promo	\$ -	\$ 1,750.00			
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ 18,500.00	\$ 155,400.00			\$ 18,500.00
City of Hercules Parking Permit Program	\$ -	\$ 530.76			
HTC Parking Combos	\$ -	\$ 1,040.00			
BART Parking	\$ 230.85	\$ 230.85			\$ 230.85
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			
CCTA (Life Program)	\$ 300.00	\$ 300.00	\$ 300.00		
Clipper	\$ 86,504.72	\$ 726,458.12		\$ 56,617.33	\$ 29,887.39
CCC Health Services	\$ -	\$ 1,750.00			
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ 20,520.00			
*Other	\$ -	\$ -			
Subtotal Billings	\$ 106,484.57	\$ 920,270.73	\$ 389.00	\$ 57,397.33	\$ 48,698.24
Total Passenger Revenue	\$ 130,917.30	\$ 1,191,038.43	\$ 2,153.30	\$ 63,702.71	\$ 65,061.29

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 112,223.86	\$ 1,090,067.43

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year-June 2024 Updated

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - General Public	\$ 11,852.75	\$ 146,947.00	\$ 8.00	\$ 3,317.00	\$ 8,527.75
Cash Fare - Senior & Disabled	\$ 2,608.00	\$ 41,100.75	\$ 653.75	\$ 438.50	\$ 1,515.75
Cash Fare - Transfers	\$ 391.00	\$ 12,451.00	\$ 13.00	\$ 4.50	\$ 373.50
Cash Fare - Regional Paratransit	\$ 204.00	\$ 2,871.00	\$ 204.00		
Cash Fare - Local Day Pass Sales	\$ 1,753.50	\$ 21,250.00		\$ 3.00	\$ 1,750.50
Total Estimated Cash (a)	\$ 16,809.25	\$ 224,619.75	\$ 878.75	\$ 3,763.00	\$ 12,167.50
Over/(Short) Cash Count	\$ (4.10)	\$ 3.32	\$ (0.33)	\$ (2.65)	\$ (1.12)
Bank Deposit Corrections	\$ 22.74	\$ (47.61)			\$ 22.74
Subtotal Cash Fare Deposit	\$ 16,827.89	\$ 224,575.46	\$ 878.42	\$ 3,760.35	\$ 12,189.12
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 980.00	\$ 10,040.00	\$ 980.00		
CCTA Summer Youth Pass	\$ 510.00	\$ 510.00			510.00
Clipper Sales	\$ 846.00	\$ 6,920.63			\$ 846.00
Lynx 31-Day Pass Sales - GP	\$ 1,680.00	\$ 15,820.00		\$ 1,680.00	
Lynx 31-Day Pass Sales - SNR/DSBLD	\$ 70.00	\$ 2,170.00		\$ 70.00	
Lynx Stored Ride Pass Sales	\$ 50.00	\$ 1,760.00		\$ 50.00	
Local 31-Day Pass Sales - GP	\$ 1,000.00	\$ 26,700.00			\$ 1,000.00
Local 31-Day Pass Sales -SNR/DSBLD	\$ 380.00	\$ 2,980.00			\$ 380.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (Prepaid)	\$ -	\$ 1,284.50			
Shopify (Shipping Fees)	\$ 36.00	\$ 387.00	\$ 5.00	\$ 21.00	\$ 10.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 5,552.00	\$ 68,572.13	\$ 985.00	\$ 1,821.00	\$ 2,746.00
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 102.00	\$ 1,363.00	\$ 102.00		
Lynx B1G1F - GP 31-Day Pass	\$ 420.00	\$ 1,680.00		\$ 420.00	
Lynx B1G1F - SNR/DSBLD 31-Day Pass	\$ -	\$ 140.00			
Wage Works - Local GP 31-Day Pass	\$ 80.00	\$ 720.00			\$ 80.00
Wage Works - Local SNR/DSBLD -31-Day Pass	\$ -	\$ -			
Wage Works - Lynx GP 31-Day Pass	\$ 700.00	\$ 5,600.00		\$ 700.00	
Wage Works - Lynx SNR/DSBLD 31-Day Pass	\$ 70.00	\$ 840.00		\$ 70.00	
Wage Works - Lynx Stored Ride Pass	\$ 150.00	\$ 1,250.00		\$ 150.00	
Wage Works - Local Stored Value Pass	\$ -	\$ -			
Capital Corridor Vouchers (Annually)	\$ 1,072.49	\$ 1,072.49			\$ 1,072.49
10 Ride LYNX Promo	\$ 1,150.00	\$ 2,900.00		\$ 1,150.00	
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ -	\$ 155,400.00			
City of Hercules Parking Permit Program	\$ -	\$ 530.76			
HTC Parking Combos	\$ -	\$ 1,040.00			
BART Parking	\$ 456.30	\$ 687.15			\$ 456.30
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			
CCTA (LIFE Prrogram)	\$ 900.00	\$ 1,200.00	\$ 900.00		
Clipper	\$ 71,270.34	\$ 797,728.46		\$ 46,984.24	\$ 24,286.10
CCC Health Services	\$ -	\$ 1,750.00			
Clipper Start - MTC	\$ 17,534.00	\$ 17,534.00			\$ 17,534.00
Pass 2 Class Program	\$ -	\$ 20,520.00			
*Other	\$ -	\$ -			
Subtotal Billings	\$ 93,905.13	\$ 1,014,175.86	\$ 1,002.00	\$ 49,474.24	\$ 43,428.89
Total Passenger Revenue	\$ 116,285.02	\$ 1,307,323.45	\$ 2,865.42	\$ 55,055.59	\$ 58,364.01

	Monthly System Total	CYTD
Total Passenger Revenue Last Year	\$ 110,253.77	\$ 1,200,321.20

Post-Audit
WCCTA - WestCAT
Income Statement
For the Twelve Months Ending June 30, 2024

	Current Qtr Actual	Year to Date	Total Adopted Budget	Budget Balance	% Budget Remaining
Operating Expenses - Functional					
<u>Operations:</u>					
Outside Services, Operations	27,999.85	129,688.27	146,400.00	16,711.73	11.42
Fuel & Lubricants	361,126.82	1,530,734.33	1,607,500.00	76,765.67	4.78
Tires & Tubes	29,910.60	135,712.56	175,000.00	39,287.44	22.45
Postage, Operations	(92.69)	595.76	800.00	204.24	25.53
Other Mat & Supplies, Oper	54.85	278.14	1,000.00	721.86	72.19
Utilities, Operations	16,639.25	64,135.17	74,500.00	10,364.83	13.91
Telephone, Operations	6,062.39	23,657.76	24,000.00	342.24	1.43
Insurance, Operations	116,222.75	632,998.29	581,021.00	(51,977.29)	(8.95)
Purchased Transportation, Oper	2,003,318.96	8,045,664.52	7,957,298.00	(88,366.52)	(1.11)
Marketing & Advertising, Oper	6,673.62	18,392.08	23,500.00	5,107.92	21.74
Miscellaneous Exp, Operations	0.00	254.49	2,500.00	2,245.51	89.82
Rentals & Leases, Operations	26,516.17	106,064.68	110,000.00	3,935.32	3.58
Clipper/Shopify/mtot fees, Ops	17,094.80	66,669.80	81,000.00	14,330.20	17.69
1. Operations	2,611,527.37	10,754,845.85	10,784,519.00	29,673.15	0.28
<u>Vehicle Maintenance:</u>					
Outside Service, Vehicle Maint	43,884.29	302,751.46	365,100.00	62,348.54	17.08
Other Mat & Supplies, Veh Maint	204,823.09	682,969.47	618,000.00	(64,969.47)	(10.51)
Purchased Transp, Veh Maint	252,670.74	1,010,682.96	1,010,683.00	0.04	0.00
Miscellaneous Exp, Veh Maint	0.00	1,253.04	0.00	(1,253.04)	0.00
2. Vehicle Maintenance	501,378.12	1,997,656.93	1,993,783.00	(3,873.93)	(0.19)
<u>Non-Vehicle Maintenance:</u>					
Other Salaries, Non-Veh, Comp	13,654.89	53,240.08	56,317.00	3,076.92	5.46
Other Paid Abs, Non-Veh, Comp	833.60	3,334.40	0.00	(3,334.40)	0.00
Pension Benefit, Non-Veh, Comp	1,088.71	2,277.15	4,100.00	1,822.85	44.46
Fringe Benefits, Non-Veh, Comp	2,372.75	9,293.56	9,093.00	(200.56)	(2.21)
Other Salaries, Non-Veh Maint	40,396.77	157,966.73	192,883.00	34,916.27	18.10
Other Paid Absences, Non-Veh	4,432.96	15,785.04	0.00	(15,785.04)	0.00
Pension Benefits, Non-Veh Main	5,433.72	19,336.81	21,200.00	1,863.19	8.79
Fringe Benefits, Non-Veh Maint	14,241.88	44,632.76	41,107.00	(3,525.76)	(8.58)
GASB 68 Adjust, Non-Veh, Main	29,006.00	29,006.00	0.00	(29,006.00)	0.00
GASB 68 Adjust, Non-Veh, Comp	9,776.00	9,776.00	0.00	(9,776.00)	0.00
Outside Service, Non-Veh Maint	19,524.92	57,249.38	63,600.00	6,350.62	9.99
O/S Service, Non-Veh, Computer	5,426.48	27,000.91	30,000.00	2,999.09	10.00
Other Mat&Suppl, Non-Veh Maint	11,238.56	36,801.55	36,000.00	(801.55)	(2.23)
OtherMat&Sup-Non-Veh, Comput	1,104.46	15,225.45	19,000.00	3,774.55	19.87
Misc. Exp, Non-Veh Maint	0.00	0.00	500.00	500.00	100.00
3. Non-Vehicle Maintenance	158,531.70	480,925.82	473,800.00	(7,125.82)	(1.50)
<u>General Administration:</u>					
Other Salaries & Wages, Admin	182,409.36	702,231.66	860,000.00	157,768.34	18.35
Other Paid Absences, Admin	28,353.52	110,706.48	0.00	(110,706.48)	0.00
Pension Benefits, Admin	31,640.44	125,685.40	132,600.00	6,914.60	5.21
GASB 68 Adjustment, Admin	128,947.00	128,947.00	0.00	(128,947.00)	0.00
Fringe Benefits, Admin	46,104.42	168,401.81	197,000.00	28,598.19	14.52
Outside Services, Admin	57,622.12	111,085.25	111,650.00	564.75	0.51
Postage, Admin	96.83	449.33	650.00	200.67	30.87
Other Mat & Supplies, Admin	1,430.11	3,462.27	4,800.00	1,337.73	27.87
Utilities, Admin	7,404.15	31,054.24	38,600.00	7,545.76	19.55
Telephone, Admin	3,031.21	11,828.86	12,000.00	171.14	1.43
Insurance, Admin	3,127.34	14,992.37	15,820.00	827.63	5.23
Dues & Subscriptions, Admin	499.00	52,892.55	52,900.00	7.45	0.01

WCCTA - WestCAT
Income Statement
For the Twelve Months Ending June 30, 2024

	Current Qtr Actual	Year to Date	Total Adopted Budget	Budget Balance	% Budget Remaining
Travel Expense, Admin	296.40	4,688.43	7,000.00	2,311.57	33.02
Miscellaneous Exp, Admin	29.97	495.44	750.00	254.56	33.94
Rentals & Leases, Admin	1,031.62	3,979.34	4,250.00	270.66	6.37
Fees, Admin	2,438.56	9,689.81	12,500.00	2,810.19	22.48
Other Exp, Over/Short, Admin	(0.03)	2,436.45	0.00	(2,436.45)	0.00
4. General Administration	494,462.02	1,483,026.69	1,450,520.00	(32,506.69)	(2.24)
5. Total Expenses	3,765,899.21	14,716,455.29	14,702,622.00	(13,833.29)	(0.09)
Operating Expenses - Object Class					
Other Salaries, Non-Veh Maint	40,396.77	157,966.73	192,883.00	34,916.27	18.10
Other Salaries, Non-Veh, Comp	13,654.89	53,240.08	56,317.00	3,076.92	5.46
Other Salaries & Wages, Admin	182,409.36	702,231.66	860,000.00	157,768.34	18.35
Other Paid Absences, Non-Veh	4,432.96	15,785.04	0.00	(15,785.04)	0.00
Other Paid Abs, Non-Veh, Comp	833.60	3,334.40	0.00	(3,334.40)	0.00
Other Paid Absences, Admin	28,353.52	110,706.48	0.00	(110,706.48)	0.00
6. Labor	270,081.10	1,043,264.39	1,109,200.00	65,935.61	5.94
Pension Benefits, Non-Veh Main	5,433.72	19,336.81	21,200.00	1,863.19	8.79
Pension Benefit, Non-Veh, Comp	1,088.71	2,277.15	4,100.00	1,822.85	44.46
Pension Benefits, Admin	31,640.44	125,685.40	132,600.00	6,914.60	5.21
GASB 68 Adjust, Non-Veh, Main	29,006.00	29,006.00	0.00	(29,006.00)	0.00
GASB 68 Adjust, Non-Veh, Comp	9,776.00	9,776.00	0.00	(9,776.00)	0.00
GASB 68 Adjustment, Admin	128,947.00	128,947.00	0.00	(128,947.00)	0.00
Fringe Benefits, Non-Veh Maint	14,241.88	44,632.76	41,107.00	(3,525.76)	(8.58)
Fringe Benefits, Non-Veh, Comp	2,372.75	9,293.56	9,093.00	(200.56)	(2.21)
Fringe Benefits, Admin	46,104.42	168,401.81	197,000.00	28,598.19	14.52
7. Fringe Benefits	268,610.92	537,356.49	405,100.00	(132,256.49)	(32.65)
<u>Services:</u>					
Outside Services, Operations	27,999.85	129,688.27	146,400.00	16,711.73	11.42
Outside Service, Vehicle Maint	43,884.29	302,751.46	365,100.00	62,348.54	17.08
Outside Service, Non-Veh Maint	19,524.92	57,249.38	63,600.00	6,350.62	9.99
O/S Service, Non-Veh, Computer	5,426.48	27,000.91	30,000.00	2,999.09	10.00
Outside Services, Admin	57,622.12	111,085.25	111,650.00	564.75	0.51
8. Services	154,457.66	627,775.27	716,750.00	88,974.73	12.41
9. Fuel/Lubricants	361,126.82	1,530,734.33	1,607,500.00	76,765.67	4.78
10. Tires and Tubes	29,910.60	135,712.56	175,000.00	39,287.44	22.45
<u>Other Materials & Supplies:</u>					
Postage, Operations	(92.69)	595.76	800.00	204.24	25.53
Postage, Admin	96.83	449.33	650.00	200.67	30.87
Other Mat & Supplies, Oper	54.85	278.14	1,000.00	721.86	72.19
Other Mat & Supplies, Veh Maint	204,823.09	682,969.47	618,000.00	(64,969.47)	(10.51)
Other Mat&Suppl, Non-Veh Maint	11,238.56	36,801.55	36,000.00	(801.55)	(2.23)
OtherMat&Sup-Non-Veh, Comput	1,104.46	15,225.45	19,000.00	3,774.55	19.87

WCCTA - WestCAT
Income Statement
For the Twelve Months Ending June 30, 2024

	Current Qtr Actual	Year to Date	Total Adopted Budget	Budget Balance	% Budget Remaining
Other Mat & Supplies, Admin	1,430.11	3,462.27	4,800.00	1,337.73	27.87
11. Other Materials & Supplies	218,655.21	739,781.97	680,250.00	(59,531.97)	(8.75)
<u>Utilities:</u>					
Utilities, Operations	16,639.25	64,135.17	74,500.00	10,364.83	13.91
Utilities, Admin	7,404.15	31,054.24	38,600.00	7,545.76	19.55
Telephone, Operations	6,062.39	23,657.76	24,000.00	342.24	1.43
Telephone, Admin	3,031.21	11,828.86	12,000.00	171.14	1.43
12. Utilities	33,137.00	130,676.03	149,100.00	18,423.97	12.36
<u>Purchased Transportation:</u>					
Purchased Transportation, Oper	2,003,318.96	8,045,664.52	7,957,298.00	(88,366.52)	(1.11)
Purchased Transp, Veh Maint	252,670.74	1,010,682.96	1,010,683.00	0.04	0.00
13. Purchased Transportation	2,255,989.70	9,056,347.48	8,967,981.00	(88,366.48)	(0.99)
<u>Casualty & Liability:</u>					
Insurance, Operations	116,222.75	632,998.29	581,021.00	(51,977.29)	(8.95)
Insurance, Admin	3,127.34	14,992.37	15,820.00	827.63	5.23
14. Casualty & Liability	119,350.09	647,990.66	596,841.00	(51,149.66)	(8.57)
<u>Leases & Rentals:</u>					
Rentals & Leases, Operations	26,516.17	106,064.68	110,000.00	3,935.32	3.58
Rentals & Leases, Admin	1,031.62	3,979.34	4,250.00	270.66	6.37
15. Leases & Rentals	27,547.79	110,044.02	114,250.00	4,205.98	3.68
<u>Other Object Class Expense:</u>					
Dues & Subscriptions, Admin	499.00	52,892.55	52,900.00	7.45	0.01
Travel Expense, Admin	296.40	4,688.43	7,000.00	2,311.57	33.02
Clipper/Shopify/mtot fees, Ops	17,094.80	66,669.80	81,000.00	14,330.20	17.69
Fees, Admin	2,438.56	9,689.81	12,500.00	2,810.19	22.48
Other Exp, Over/Short, Admin	(0.03)	2,436.45	0.00	(2,436.45)	0.00
Marketing & Advertising, Oper	6,673.62	18,392.08	23,500.00	5,107.92	21.74
Miscellaneous Exp, Operations	0.00	254.49	2,500.00	2,245.51	89.82
Miscellaneous Exp, Veh Maint	0.00	1,253.04	0.00	(1,253.04)	0.00
Misc. Exp, Non-Veh Maint	0.00	0.00	500.00	500.00	100.00
Miscellaneous Exp, Admin	29.97	495.44	750.00	254.56	33.94
17. Other Object Class Expense	27,032.32	156,772.09	180,650.00	23,877.91	13.22
18. TOTAL Expenses	3,765,899.21	14,716,455.29	14,702,622.00	(13,833.29)	(0.09)
REVENUES - OPERATING					
<u>Farebox:</u>					
Passenger Fares, Cash, FR	365,977.49	1,281,245.52	1,250,000.00	(31,245.52)	(2.50)
Passenger Fares, Cash, DAR	5,480.89	23,514.93	0.00	(23,514.93)	0.00
Passenger Fares, Coupons, DAR	1,546.00	2,563.00	0.00	(2,563.00)	0.00
21. Farebox	373,004.38	1,307,323.45	1,250,000.00	(57,323.45)	(4.59)

WCCTA - WestCAT
Income Statement
For the Twelve Months Ending June 30, 2024

	Current Qtr Actual	Year to Date	Total Adopted Budget	Budget Balance	% Budget Remaining
<u>Non-Farebox:</u>					
Advertising Revenues	8,125.00	44,695.57	44,696.00	0.43	0.00
Interest Income	30,700.28	88,840.28	58,140.00	(30,700.28)	(52.80)
Misc. Non-Transp. Revenues	35,547.57	35,547.57	21,082.00	(14,465.57)	(68.62)
22. Non-Farebox	74,372.85	169,083.42	123,918.00	(45,165.42)	(36.45)
<u>Measure J Operating Funds:</u>					
Measure J Operating Funds, FR	475,866.12	1,907,848.62	1,749,791.00	(158,057.62)	(9.03)
Measure J Operating Funds, DAR	151,540.25	606,161.00	555,019.00	(51,142.00)	(9.21)
23. Measure J Operating Funds	627,406.37	2,514,009.62	2,304,810.00	(209,199.62)	(9.08)
<u>TDA Operating Funds:</u>					
TDA Operating Assistance	1,164,965.00	4,659,860.00	4,659,860.00	0.00	0.00
TDA 4.5 Oper Assist, DAR	44,183.00	176,732.00	176,732.00	0.00	0.00
25. TDA Operating Funds	1,209,148.00	4,836,592.00	4,836,592.00	0.00	0.00
<u>STA Operating Funds:</u>					
STA Operating Assistance	269,696.50	1,078,786.00	1,078,786.00	0.00	0.00
STA County Block Grant	210,898.25	843,593.00	836,093.00	(7,500.00)	(0.90)
26. STA Operating Funds	480,594.75	1,922,379.00	1,914,879.00	(7,500.00)	(0.39)
<u>Bridge Tolls</u>					
RM3 Funds	350,512.00	350,512.00	350,512.00	0.00	0.00
RM2 Funds	235,258.25	941,033.00	941,033.00	0.00	0.00
27. Bridge Tolls	585,770.25	1,291,545.00	1,291,545.00	0.00	0.00
<u>FTA Sec 8 (planning) & Sec 9 (operating):</u>					
FTA 5307 Paratransit Set-Aside	0.00	504,127.00	777,305.00	273,178.00	35.14
28. Federal Operating Funds	0.00	504,127.00	777,305.00	273,178.00	35.14
<u>Other Federal, State, Local Non-Operator Funds:</u>					
Low Carbon Transit Oper Prog	5,097.22	14,086.45	8,989.00	(5,097.45)	(56.71)
29. Other Fed, State, Local Non-	5,097.22	14,086.45	8,989.00	(5,097.45)	(56.71)
<u>Other Operator Funds:</u>					
BART Feeder Bus Oper. Funds	552,259.00	2,209,036.00	2,209,036.00	0.00	0.00
30. Other Operator Funds	552,259.00	2,209,036.00	2,209,036.00	0.00	0.00
TOTAL Revenue	3,907,652.82	14,768,181.94	14,717,074.00	(51,107.94)	(0.35)
32. Net Operating Surplus (Defi	141,753.61	51,726.65	14,452.00	(37,274.65)	(257.92)

Motor Bus
 Rail
 Ferryboat
 Demand Response
 Total All Modes

QUARTERLY FINANCIAL & OPERATING DATA REPORT

Post Audit
 (Article 4 Claimants)

MTC Form 10Q
 Operator: WCCTA
 Quarter Ending: 6/30/2024
 Date: 9/20/2024

FINANCIAL DATA

Operating Expenses - Functional

- 1. Operations
- 2. Vehicle Maintenance
- 3. Non-Vehicle Maintenance
- 4. General Administration
- 5. Total Expenses (lines 1-4)

Operating Expenses - Object Class

- 6. Labor
- 7. Fringe Benefits
- 8. Services
- 9. Fuel/Lubricants
- 10. Tires and Tubes
- 11. Other Materials & Supplies
- 12. Utilities
- 13. Purchased Transportation
- 14. Casualty & Liability
- 15. Leases & Rentals
- 16. Interest Expense
- 17. Other Object Class Expense *
- 18. TOTAL Expenses(line6 thru 17)

- 19. Depreciation
- 20. Memo Item

REVENUES-OPERATING & NON-OPERATING

- 21. Farebox
- 22. Non-Farebox
- 23. Sales Tax, contributed by other agencies
- 24. Sales Tax, directly levied by operator
- 25. TDA(operating & planning & admin. funds)
- 26. STA(operating & planning & admin. funds)
- 27. RM2 / RM3 funds
- 28. FTA sec.8(planning)& sec.9(operating)funds
- 29. Other Fed.,State,or local, non-operator funds
- 30. Other Operator Funds
- 31. TOTAL Revenue(add lines 21 through 30)

Balance

- 32. Net Operating Surplus/(Deficit)(line 31 - line 18)
- 33. Line 32,less transfers to oper., Capital, or Other

OPERATING DATA

- 34. Revenue Passengers
- 35. Total Passengers
- 36. Revenue Vehicle Miles
- 37. Revenue Vehicle Hours
- 38. Employees, FT equivalents(FTE=500 hrs/qtr.)
- 39. Farebox Recovery Ratio

Current Fiscal Year 2023-2024			
Current Qtr. Actual	Year to Date Actual	Total Adjusted Budget	% of Budget Remaining
2,611,527	10,754,845	10,784,519	0
501,378	1,997,657	1,993,783	0
158,532	480,926	473,800	0
494,462	1,483,028	1,450,520	0
3,765,899	14,716,455	14,702,622	0
270,081	1,043,264	1,109,200	6
268,611	537,356	405,100	0
154,458	627,775	716,750	12
361,127	1,530,734	1,607,500	5
29,911	135,713	175,000	22
218,655	739,782	680,250	0
33,137	130,676	149,100	12
2,255,990	9,056,347	8,967,981	0
119,350	647,991	596,841	0
27,548	110,044	114,250	4
27,032	156,772	180,650	13
3,765,899	14,716,455	14,702,622	0
373,004	1,307,323	1,275,000	0
74,373	169,083	153,918	0
627,406	2,514,010	2,304,810	0
1,209,148	4,836,592	4,646,941	0
480,595	1,922,379	1,914,879	0
585,770	1,291,545	1,425,382	9
0	504,127	777,305	35
5,097	14,086	9,803	0
552,259	2,209,036	2,209,036	0
3,907,653	14,768,182	14,717,074	0
141,754	51,727	14,452	
162,541	616,121	525,770	0
172,615	679,283	668,470	0
359,830	1,415,022	1,626,347	13
21,094	84,473	86,536	2
9.9%	8.9%	8.7%	

* Other Object Class Expense includes planning & marketing expenses, dues & subscriptions, and travel expenses.

This form has been completed on the following basis (check one):

Cash Basis
 Accrual Basis

Agenda Item 2.2

Staff Report: WCCTA Audited Financial Statements

for the Year Ending June 30, 2024

The Independent Financial Audit for the year ended June 30, 2024, was completed using the auditing firm Maze and Associates. The Management Discussion and Analysis, beginning on page 5 of the financial statements, provides valuable context for understanding significant events during the audit period. The Notes to Financial Statements help clarify how the financial statements are presented while providing more detail about specific sources and programs.

Staff is pleased to report that the Independent Auditor's review of the financial statements identified no significant matters of concern.

Staff were pleased with the relationship between Maze and Associates and our Accounting and Finance team and appreciated the productive conversations during the audit process.

Staff will present the audit to the Board at the meeting and be available to answer any questions from Board members.

Recommendation – Receive and File the WCCTA Audited Financial Statements for the Year Ended June 30, 2024



**WESTERN CONTRA COSTA
TRANSIT AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2024**

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
FOR THE YEAR ENDED JUNE 30, 2024**

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors
Western Contra Costa Transit Authority
Pinole, California

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Western Contra Costa Transit Authority (Authority), California, as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of June 30, 2024, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the Authority and to meet our other ethical responsibilities, in accordance with the relevant ethical requirement relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the Authority's ability to continue as a going concern for a reasonable period of time.

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

Required Supplementary Information

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the Authority's basic financial statements. The accompanying Supplementary Information, as listed in the Table of Contents, is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the Supplementary Information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated September 23, 2024, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Mazze + Associates

Pleasant Hill, California
September 23, 2024

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2024**

INTRODUCTION

The purpose of Management's Discussion and Analysis (MD&A) is to provide an objective and easily understandable analysis of the Western Contra Costa Transit Authority's (Authority's) financial activities and financial status based on currently known facts, conditions, or decisions as of June 30, 2024.

FINANCIAL STATEMENTS

The Authority's financial statements are prepared on an accrual basis in accordance with accounting principles generally accepted in the United States of America as promulgated by the Governmental Accounting Standards Board (GASB). The Authority is structured as a single enterprise fund with revenues recognized when earned, not when received. Expenses are recognized when incurred, not when they are paid. Capital assets are tracked separately and are depreciated over their useful lives.

The basic financial information regarding the Authority's performance, financial position, and financial status for fiscal years 2024 and 2023 is presented in tabular form in the following two sections. The "Financial Position" table summarizes the major categories of the Authority's assets, liabilities, and total net position for fiscal years 2024 and 2023. The "Financial Operations" table presents a more detailed breakdown of operating and non-operating revenues and expenses.

FINANCIAL POSITION SUMMARY

Total net position may serve as a useful indicator of the Authority's financial position over time. The Authority's assets exceeded liabilities by about \$12,509,135 at June 30, 2024, a decrease of \$1,887,478 from June 30, 2023.

A condensed summary of the Authority's statement of net position on June 30, 2024, and 2023 is shown below:

Summary of Net Position

	<u>June 30, 2024</u>	<u>June 30, 2023</u>
ASSETS:		
Current Assets	\$ 9,044,444	\$ 8,904,513
Capital Assets (Net of Accumulated Depreciation)	<u>12,946,099</u>	<u>14,881,400</u>
Total Assets	21,990,543	23,785,913
Deferred Outflows of Resources:		
Pension Related	<u>577,661</u>	<u>584,389</u>
LIABILITIES:		
Current Liabilities	8,690,399	8,862,289
Deferred Capital Funds	266,922	170,653
Net Pension Liability	<u>1,047,592</u>	<u>894,101</u>
Total Liabilities	10,004,913	9,927,043
Deferred Inflows of Resources:		
Pension Related	<u>54,156</u>	<u>46,646</u>
NET POSITION:		
Net Investment in Capital Assets	12,946,099	14,881,400
Unrestricted	<u>(436,964)</u>	<u>(484,787)</u>
Total Net Position	<u>\$12,509,135</u>	<u>\$14,396,613</u>

The most significant portion of the Authority's net position represents its investment in capital assets (e.g., land, buses, buildings, improvements, and equipment). The Authority uses these capital assets to provide services to its passengers and employees; consequently, these assets are not available for future spending. Since funding for capital acquisition comes primarily from Federal Transit Administration (FTA) sources outside of the Authority's operating budget, the Authority's change in net position value will typically increase dramatically in years new or replacement vehicles are acquired and decline at a relatively steady rate in years the Authority acquires no capital. Capital assets, net of accumulated depreciation, decreased by about \$1,935,301 during the year ended June 30, 2024, because capital assets purchased were less than the depreciation expense of \$2,259,997. Capital assets purchased decreased from \$604,153 in 2023 to \$ 324,696 in 2024.

The net pension liability of \$1,047,592 is recognized on June 30, 2024, along with the related deferred outflows and inflows of resources, per GASB Statement No. 68, Accounting and Financial Reporting for Pensions. The unrestricted net position of (\$436,964) represents the unfunded pension liability as of June 30, 2024.

FINANCIAL OPERATIONS SUMMARY

A condensed summary of the Authority's revenues, expenses, and changes in net position for the years ended June 30, 2024, and 2023 is shown below:

Summary of Revenues, Expenses, and Changes in Net Position

	<u>FY 2024</u>	<u>FY 2023</u>
Operating Revenues	\$ 1,352,020	\$ 1,223,400
Operating Expenses:		
Operations	10,754,846	9,776,355
General and Administrative	1,483,025	1,401,566
Maintenance – Vehicles	1,997,657	1,560,152
Maintenance – Other	480,926	433,867
Depreciation	2,259,997	2,325,560
Total Operating Expenses	<u>16,976,451</u>	<u>15,497,500</u>
Non-Operating Revenues (Expenses):		
Interest Income	88,838	63,137
Other Non-Operating Revenue	35,548	0
Operating Assistance from Governmental Agencies	12,867,529	11,885,404
Capital Contributions	372,519	709,519
Total Non-Operating Revenues	<u>13,364,434</u>	<u>12,658,060</u>
Change in Net Position	(1,887,478)	(1,616,040)
Total Net Position - Beginning	<u>14,396,613</u>	<u>16,012,653</u>
Total Net Position - Ending	<u>\$12,509,135</u>	<u>\$14,396,613</u>

Operating revenues increased by approximately \$128,620 during the year ended June 30, 2024, due to increased fare box receipts. Total operating expenses, not including depreciation, increased by \$1,544,514. Most of this resulted from increases of \$940,426 in purchased transportation, \$393,238 in vehicle maintenance costs, and \$207,281 in salaries and fringe benefits.

The growth in purchased transportation expenses was partly due to the annual contractual increases, additional billed hours, and an amendment to the Authority's agreement with MV Transportation, which was linked to an increase in operator, dispatcher, and road supervisor wages and a classroom trainer. This adjustment reflects the tightening labor market throughout the San Francisco Bay Area. Salary expenses increased to include the total annual cost for these positions. Purchased transportation costs also increased partly due to additional costs associated with providing an increased number of One Seat Ride trips reimbursed to the party carrying out those trips. The increase in maintenance costs was due to continued maintenance on an aging bus fleet, and the increase in salaries and fringe benefits was due to the addition of three new Authority staff members. The net increase in system expenses was offset by a \$65,563 decrease in depreciation, for a net increase of \$1,478,951, including depreciation.

Operating assistance, which increased by about \$982,125 in fiscal year 2024, primarily due to funds acquired to offset increased purchased transportation expenses, is a significant source of revenue for the Authority. Capital contributions available to the Authority decreased by about \$337,000 in fiscal year 2024. This decrease is due to this year's smaller capital program and the corresponding change in Federal and State capital funding. These details provide a comprehensive view of the Authority's financial support and impact on the financial operations.

CAPITAL ACQUISITIONS

During FY24, the Authority made several significant capital acquisitions. These include the purchase of a 2016 Ford F550 shop truck (\$32,908), a necessary asset for the Authority's operations. The Authority also continued a multi-year facility maintenance and modernization project, which began in FY23 with upgrades to the driver's breakroom and some interior office spaces. FY24 was the second year of this multi-year project, which included additional interior office and maintenance shop upgrades, furniture and equipment (\$114,123), and completion of the bus wash project (\$4,340), all funded with prior-year TDA capital contributions. Additionally, the Authority purchased communications and information technology systems equipment (\$18,409) with prior-year TDA capital funds. The Authority also purchased two 2022 BraunAbility-Voyager road supervisor vans in FY24 with \$27,884 in prior-year TDA funds and \$127,029 in prior-year FTA 5307 funds. These acquisitions reflect the Authority's commitment to maintaining and improving its infrastructure, and their costs and funding sources provide insight into the Authority's financial management.

CURRENT FACTORS

While all revenue sources available to the Authority are subject to year-to-year fluctuations in response to changes in regional, state, and national economic performance, the Authority cannot control and has little ability to predict such volatility. Several other factors, however, are also largely outside the Authority's control and may dramatically affect the Authority's long-term financial condition.

Funding levels remain uncertain; fluctuations in funding levels and regional needs, outside of the Authority's control, could impact all current funding programs that the Authority receives both for operational and capital needs. The Authority is scheduled to replace approximately one-fourth of its fixed route vehicle fleet over the next four years, and it will face a state mandate to transition to more expensive zero-emission vehicles. The Authority was the recipient of an FTA Low-No grant, which will help comply with the mandate, as the grant will fund necessary capital infrastructure improvements needed to operate zero-emission vehicles safely.

The Authority still faces many uncertainties in planning for a post-COVID future. These include the unknown future demand for public transportation. It is also unclear whether transit's traditional roles and priorities will have to evolve to respond to changes in travel patterns within the region (telecommuting, etc.). To this end, the Authority will undertake a Comprehensive Operations Analysis to look into the most effective and efficient way to deploy transit throughout the Authority's service area and the larger region that we serve.

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WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF NET POSITION
June 30, 2024

ASSETS

Current Assets:

Cash	\$4,580,436
Accounts Receivable	341,053
Grants Receivable	3,488,595
Prepaid Expenses	634,360
Total Current Assets	9,044,444

Non-Current Assets:

Capital Assets, depreciable (Net of Accumulated Depreciation)	12,946,099
Total Non-Current Assets	12,946,099

Total Assets

21,990,543

Deferred Outflows of Resources:

Pension related	577,661
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LIABILITIES

Current Liabilities:

Accounts Payable and Accrued Liabilities	1,068,793
Deferred Operating Funds	1,238,734
Payable to Metropolitan Transportation Commission	6,382,872
Total Current Liabilities	8,690,399

Non-Current Liabilities:

Deferred Capital Funds	266,922
Net Pension Liability	1,047,592
Total Non-Current Liabilities	1,314,514

Total Liabilities

10,004,913

Deferred Inflows of Resources:

Pension related	54,156
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NET POSITION

Net Investment in Capital Assets	12,946,099
Unrestricted	(436,964)

Total Net Position

\$12,509,135

See accompanying notes to financial statements.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended June 30, 2024

OPERATING REVENUES

Passenger Fares	\$1,307,324
Advertising Revenues	44,696
Total Operating Revenues	1,352,020

OPERATING EXPENSES

Operations	10,754,846
General and Administrative	1,483,025
Maintenance - Vehicles	1,997,657
Maintenance - Non Vehicles	360,779
Maintenance - Other	120,147
Depreciation	2,259,997
Total Operating Expenses	16,976,451

Operating Loss (15,624,431)

NON-OPERATING REVENUES (EXPENSES)

Interest Revenue	88,838
Other Non-Operating Revenues	35,548
Operating Assistance:	
Bay Area Rapid Transit District	2,209,036
Transportation Development Act	4,784,865
State Transit Assistance	1,922,379
Low Carbon Transit Operations Program	14,086
Regional Measure 2	941,033
Regional Measure 3	350,512
Measure J	2,514,010
Federal Transit Administration	504,127
Net Non-Operating Revenues	13,364,434

Loss Before Capital Contributions (2,259,997)

CAPITAL CONTRIBUTIONS 372,519

Change in Net Position (1,887,478)

Net Position, July 1, 2023 14,396,613

Net Position, June 30, 2024 \$12,509,135

See accompanying notes to financial statements.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2024

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from passengers	\$1,441,730
Payments to employees for services	(1,315,296)
Payments to suppliers for goods and services	(14,874,599)
Receipts from advertisers	44,696
Cash Used by Operating Activities	<u>(14,703,469)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>88,838</u>
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CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Operating assistance received	<u>13,240,046</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	(324,694)
Sale of assets and other non-operating	35,548
Capital grants received	372,519
Cash Received (Used) by Capital and Related Financing Activities	<u>83,373</u>

Increase (decrease) in cash	(1,291,212)
Cash, July 1, 2023	<u>5,871,648</u>
Cash, June 30, 2024	<u><u>\$4,580,436</u></u>

RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY OPERATING ACTIVITIES:

Operating loss	(\$15,624,431)
Depreciation	2,259,997
Increase (decrease) in accounts receivable	134,406
Increase (decrease) in grants receivable	(1,079,384)
Increase (decrease) in prepaid expenses	(486,165)
Increase (decrease) in deferred outflows of resources - pensions	6,728
Decrease (increase) in accounts payable and accrued liabilities	(476,413)
Decrease (increase) in deferred operating funds	400,792
Decrease (increase) in net pension liabilities	153,491
Decrease (increase) in deferred inflows of resources - pensions	<u>7,510</u>
Net cash provided (used) by operating activities	<u><u>(\$14,703,469)</u></u>

See accompanying notes to financial statements.

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WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 1 – ORGANIZATION

The Western Contra Costa Transit Authority (Authority) was organized as a separate legal entity in August 1977 by a Joint Exercise of Powers Agreement between Contra Costa County, City of Pinole and City of Hercules. The Authority is governed by a seven-member Board of Directors. Three board members are appointed by the County’s Board of Supervisors and two each are from the city councils of Hercules and Pinole.

The Authority provides fixed route and “dial-a-ride” public transit services throughout Western Contra Costa County. WestCAT, a service of the Authority, provides local, express, and regional service to the cities of Pinole and Hercules and the unincorporated communities of Montalvin Manor, Tara Hills, Bayview, Rodeo, Crockett, and Port Costa. The agency operates eight local fixed routes, and three express routes to BART. In addition, the agency operates three weekday only regional bus routes – service between Martinez and El Cerrito del Norte BART station, between Hercules and San Francisco, and from Hercules to Contra Costa College.

The Authority’s operations are funded primarily through Transportation Development Act (TDA) Article 4 funds, and State Transit Assistance funds. The Authority also receives TDA Article 4.5 funding to provide transportation for seniors and disabled passengers. The Authority has contracted with an independent contractor, MV Transportation, for most operating activities.

The Authority has an agreement with the Bay Area Rapid Transit District (BART) whereby the Authority operates express bus service in the Interstate 80 corridor of western Contra Costa County to and from BART. The agreement requires BART to provide sufficient funding annually, through the Metropolitan Transportation Commission (MTC), to cover the annual operating and capital costs of the service.

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

The financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when the related liability is incurred, regardless of the timing of the related cash flows.

The accounts of the Authority are organized on the basis of an enterprise fund. Its activities are accounted for with a set of self-balancing accounts that comprise the Authority’s assets, liabilities, net position, revenues and expenses. Enterprise funds account for activities: (i) that are financed with debt that is secured solely by a pledge of the net revenues from fees and charges of the activity; (ii) that are required by laws or regulations that the activity’s cost of providing services, including capital costs (such as depreciation or debt service) be recovered with fees and charges, rather than with taxes or similar revenues; or (iii) that the pricing policies of the activity establish fees and charges designed to recover its costs, including capital costs.

Enterprise funds distinguish operating revenues and expenses from non-operating items. Operating revenues and expenses generally result from providing services in connection with an enterprise fund’s principal ongoing operations. The principal operating revenues of the Authority are charges to passengers for transportation services provided. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash Equivalents

For purposes of the statement of cash flows, the Authority's deposits in the Local Agency Investment Fund (LAIF) are, in substance, demand deposits and are therefore considered cash equivalents. Restricted investments are not considered a cash equivalent.

Accumulated Vacation and Sick Leave

By Authority policy, employees can carry up to twenty days of vacation benefits. The Authority has accrued \$11,400 for this liability at June 30, 2024.

Sick leave benefits are accumulated up to 30 days for each employee. The employees do not gain a vested right to accumulated sick leave. Accumulated employee sick leave benefits are not recognized as liabilities of the Authority since payment of such benefits is not probable. Sick leave benefits are recorded as expenses in the period that sick leave is taken.

Operating Assistance

Grants are reported as non-operating revenue as soon as all eligibility requirements have been met.

Net Position

Net Position is reported in the following categories:

- Net Investment in Capital Assets – This category groups all capital assets into one category. Accumulated depreciation and the outstanding balances of debt that are attributable to the acquisition, construction or improvement of these assets reduce the balance in this category.
- Restricted Net Position – This category presents external restrictions imposed by creditors, grantors, contributors, or laws and regulations of other governments and restrictions imposed by law through constitutional provisions or enabling legislation. When both restricted and unrestricted net position are available, unrestricted resources are used only after the restricted resources are depleted.
- Unrestricted Net Position – This category represents net position of the Authority, not restricted for any project or other purpose.

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 disclosures 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.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of 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 (expense/expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of 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.

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.

Lease and Subscription-Based Information Technology Arrangements (SBITA) Accounting

A lease or SBITA is defined as a contract that conveys control of the right to use another entity's nonfinancial assets (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land vehicles, equipment and software. The Authority's policy is to evaluate leases and SBITAs annually. Any material lease or SBITA, defined as having a net present value greater than one percent (1.0%) of the five-year average of annual total assets, shall be reported in accordance with GASB Statement No. 87 (GASB 87) and GASB Statement No. 96 (GASB 96) as appropriate. As of June 30, 2024 the Authority did not have any leases or SBITAs meeting this threshold.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 3 – CASH AND INVESTMENTS

Cash and investments at June 30, 2024 consisted of the following:

Cash in bank and on hand	\$1,233,652
Cash with Local Agency Investment Fund (LAIF)	<u>3,346,784</u>
Total Cash and Investment	<u><u>\$4,580,436</u></u>

Cash balances held in banks are insured up to \$250,000 by the Federal Depository Insurance Corporation. The remainder of these cash deposits are entirely collateralized by the bank holding the deposit. California law requires banks to pledge government securities with a market value of 110% of the deposit as collateral for all public agency deposits. This collateral remains with the institution, but is considered to be held in the Authority’s name and places the Authority ahead of general creditors of the bank.

The Authority is a voluntary participant in LAIF that is regulated by the California Government Code Section 16429 under the oversight of the Treasurer of the State of California. The fair value of the Town’s investment in this pool as reported in the accompanying financial statements is based upon the Entity’s pro-rata share of the fair value provided by LAIF for the entire LAIF portfolio (in relation to the amortized cost of that portfolio).

The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF’s investment portfolio are U.S. Treasuries, Federal Agency obligations, time deposits, negotiable certificates of deposits, commercial paper, corporate bonds, and security loans. At June 30, 2024, the average life on investment funds invested by LAIF was 217 days.

NOTE 4 – CAPITAL ASSETS

Capital assets of the Authority consist of transit facilities, transportation equipment and other equipment. Capital assets are recorded at historical cost and depreciated over their estimated useful lives. The Authority's policy is to capitalize all assets when acquired with capital contributions.

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:

	Useful life
Building and Improvements	5 - 31.5 Years
Transit Vehicles	5 - 16 Years
Shop, office and other equipment	3 - 10 years

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 4 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2024, were as follows:

	Balance June 30, 2023	Additions / Adjustments	Retirements	Balance June 30, 2024
Facilities	\$9,765,898	\$73,910		\$9,839,808
Transportation Equipment	28,613,834	154,912	(\$3,193,306)	25,575,440
Other Equipment	504,769	95,874	(793)	599,850
Total Capital Assets	38,884,501	324,696	(3,194,099)	36,015,098
Less Accumulated Depreciation	(24,003,101)	(2,259,997)	3,194,099	(23,068,999)
Capital assets, net	<u>\$14,881,400</u>	<u>(\$1,935,301)</u>		<u>\$12,946,099</u>

NOTE 5 – OPERATING AND CAPITAL ASSISTANCE

Bay Area Rapid Transit District – Operating funds from BART consist of \$1,982,905 in State Transit Assistance (STA) funds and \$226,131 in Transportation Development Act funds.

Transportation Development Act – The Transportation Development Act (TDA) creates in each California local jurisdiction a Local Transportation Fund that is funded by ¼ cent from the 7.25 percent retail sales tax collected statewide. The California Board of Equalization returns these funds to the local jurisdiction according to the amount of sales taxes collected in that jurisdiction. TDA funds are allocated to the Authority from Contra Costa County to meet, in part, the Authority’s operating requirements. The allocation is based on population within the Authority’s service area.

State Transit Assistance – State Transit Assistance (Proposition 111) funds are allocated to the Authority based on the portion of the Authority’s qualifying revenues as a portion of qualifying revenues statewide and the population of the areas that the Authority serves. The qualifying revenues are property taxes, Measure J funds and other funds generated at the local level, excluding state or federal subsidies.

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024**

NOTE 5 – OPERATING AND CAPITAL ASSISTANCE(Continued)

State Transit Assistance- State of Good Repair Program Funds– STA-State of Good Repair (SGR) Program Senate Bill (SB) 1 established the State of Good Repair (SGR) Program. The funds from the SGR Program follow the same state-wide distribution policies as the regular STA program, with a Revenue-Based and Population-Based program. The Authority did not spend any of its available STA-SGR capital funds in fiscal year ended June 30, 2024.

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2023-24	Prior Years	2023-24	
SGR Programs						
FY 22 Local Match Vehicle Purchase	\$82,512	\$2,033	\$3,396			\$87,941
FY 23 Local Match Vehicle Purchase	85,510	569	3,387			89,466
FY 24 Local Match Vehicle Purchase	88,704		811			89,515
Total State of Good Repair	<u>\$256,726</u>	<u>\$2,602</u>	<u>\$7,594</u>			<u>\$266,922</u>
Total Unearned Revenues						<u>\$266,922</u>

Regional Measure 2 – Regional Measure 2 (RM2) raised the toll on the seven State-owned toll bridges in the San Francisco Bay Area by \$1.00. This extra dollar is to fund various transportation projects within the region that have been determined to reduce congestion or to make improvements to travel in the toll bridge corridors, as identified in SB 916 (Chapter 715, Statutes of 2004). Specifically, RM2 establishes the Regional Traffic Relief Plan and identifies specific transit operating assistance and capital projects and programs eligible to receive RM2 funding.

Regional Measure 3 – Regional Measure 2 (RM2) raised the toll on the seven State-owned toll bridges in the San Francisco Bay Area by \$1.00. This extra dollar is to fund various transportation projects within the region that have been determined to reduce congestion or to make improvements to travel in the toll bridge corridors, as identified in Regional Measure 3 Expenditure Plan.

Measure J – The Authority has entered into an agreement with the Contra Costa Transportation Authority (CCTA) pursuant to Contra Costa County Measure J for improvement of bus transit and para-transit services. The Authority must apply funds received under the agreement, including any interest earned thereon, for the specific routes, services, or capital acquisitions approved annually by CCTA.

Federal Transit Administration – The Authority received 5307 funds as operating assistance to help support the Authority’s paratransit services and capital assistance for the Authority’s purchase of two 2022 BraunAbility-Voyager road supervisor vans - (FTA 5307 \$127,029).

Low Carbon Transit Operations Program – The Authority did not spend any funds in operating funds for the Spare the Air program during the year ended June 30, 2024.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 6 – PAYABLE TO METROPOLITAN TRANSPORTATION COMMISSION

TDA regulations require the Authority to return excess operating revenues over operating costs, as defined in section 6634 of the California Code of Regulations, to MTC. Due to uncertainties surrounding the revenue available to fund ongoing operating costs through the Authority’s traditional funding sources, the Authority maintains a rolling three-year period in which it returns any unused portions of the TDA Articles 4 and 4.5 funds (two subsections: 99260(a) and 99275) of the California Public Utilities Code it received. According to the underlying TDA allocation instructions issued by the Metropolitan Transportation Commission (MTC), eligible costs must be incurred on or before June 30 of the fiscal year for which funds are allocated. Unused portions must be returned to the County’s Local Transportation Fund (LTF). As of June 30, 2024, the Authority returned \$1,101,691 to the County’s LTF comprising of FY21 funds.

A summary of the portion to be returned to the County’s LTF as of the fiscal year ended June 30 follows:

June 30, 2024	\$51,727
June 30, 2023	3,653,045
June 30, 2022	<u>2,678,100</u>
Total	<u>\$6,382,872</u>

Such refundable is reported as a reduction of TDA revenues.

NOTE 7 – INSURANCE/JOINT POWERS AGREEMENT

The Authority secures vehicular, property damage, Employment Risk Management Authority and general liability coverage of up to \$100,000 per incident through its bus operations contractor. Coverage above this amount up to \$25 million per incident is secured through the Authority’s participation in the California Transit Insurance Pool (CalTIP), a Joint Powers Authority. Losses over \$25 million per incident are uninsured. CalTIP was formed May 1987 to provide to its members comprehensive and economical insurance for public liability, property and other risks. CalTIP is governed by a board consisting of a representative from each of the 35 member agencies. CalTIP is independent of influence by the member agencies beyond the representation on the governing board. There has been no reduction in the Authority’s insurance coverage from the prior year, and no settlement amounts have exceeded insurance coverage for the last three years.

The Authority pays a premium commensurate with the level of coverage requested. Member agencies share surpluses and deficits proportionately to their participation in the CalTIP. During the year ended June 30, 2024, the Authority paid \$374,080 to CalTIP.

Financial information of CalTIP as of and for the year ended April 30, 2023 (the most recent available) was as follows:

Total Assets	\$ 45,725,105
Total Liabilities	\$ 18,975,774
Net Position	\$ 26,749,331
Total Revenues	\$ 16,002,192
Total Expenses	\$ 16,201,284

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

All qualified permanent and probationary employees are eligible to participate in the Authority’s separate Miscellaneous Employee Pension 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’s 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

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 each plan are applied as specified by the Public Employees' Retirement Law.

The Plan provisions and benefits in effect at June 30, 2024, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.50%
Required employee contribution rates	7.00%	7.75%
Required employer contribution rates	11.84%	7.68%

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.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2024, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$147,831

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

As of June 30, 2024, 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	\$1,047,592

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, 2023, 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, 2022 rolled forward to June 30, 2023 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, 2022 and 2023 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2022	0.0077%
Proportion - June 30, 2023	0.0084%
Change - Increase (Decrease)	0.0007%

For the year ended June 30, 2024, the Authority recognized pension expense of \$304,628. At June 30, 2024, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$147,831	
Differences between expected and actual experience	53,517	(\$8,302)
Changes of assumptions	63,248	
Change in proportion and differences between employer contributions and proportionate share of contributions	143,450	(45,854)
Net difference between projected and actual earnings on pension plan investments	169,615	
Total	<u>\$577,661</u>	<u>(\$54,156)</u>

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8 – PENSION PLAN (Continued)

\$147,831 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, 2025. 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
2025	\$145,367
2026	92,034
2027	133,406
2028	4,867
Total	<u>\$375,674</u>

Actuarial Assumptions – The total pension liabilities in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2022
Measurement Date	June 30, 2023
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increases	Varies by entry age and service (1)
Investment Rate of Return	6.90% (2)
Mortality Rate Table	Derived using CalPERS' membership data for all funds (3)
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

(1) Depending on age, service, and type of employment.

(2) Net of pension plan investment expenses, including inflation.

(3) The mortality table used was developed based on CalPERS-specific data. The probabilities of mortality are based on the 2021 CalPERS Experience Study for the period from 2001 to 2019. Pre-retirement and Post-retirement mortality rates include generational mortality improvement using 80% of Scale MP-2020 published by the Society of Actuaries. For more details on this table, please refer to the CalPERS Experience Study and Review of Actuarial Assumptions report from November 2021 that can be found on the CalPERS website.

Discount Rate – The discount rate used to measure the total pension liability for each Plan was 6.90%. The projection of cash flows used to determine the discount rate for each Plan assumed that contributions from all plan members in the Public Employees Retirement Fund (PERF) will be made at the current member contribution rates and that contributions from employers will be made at statutorily required rates, actuarially determined. Based on those assumptions, the Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability for each Plan.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8 – PENSION PLAN (Continued)

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

In determining the long-term expected rate of return, CalPERS took into account both short-term and long-term market return expectations. Using historical and forecasted information for all the funds' asset classes, expected compound (geometric) returns were calculated over the next 20 years using a building-block approach. The expected rate of return was then adjusted to account for the assumed administrative expenses of 10 basis points.

The expected real rates of return by asset class are as follows:

Asset Class (a)	New Strategic Allocation	Real Return (a), (b)
Global Equity - Cap-weighted	30.0%	4.54%
Global Equity - Non-Cap-weighted	12.0%	3.84%
Private Equity	13.0%	7.28%
Treasury	5.0%	0.27%
Mortgage-backed Securities	5.0%	0.50%
Investment Grade Corporates	10.0%	1.56%
High Yield	5.0%	2.27%
Emerging Market Debt	5.0%	2.48%
Private Debt	5.0%	3.57%
Real Estate	15.0%	3.21%
Leverage	-5.0%	-0.59%
Total	<u>100%</u>	

(a) An expected inflation of 2.30% used for this period.

(b) Figures are based on the 2021 Asset Liability Management study.

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:

	<u>Miscellaneous</u>
1% Decrease	5.90%
Net Pension Liability	\$1,747,057
Current Discount Rate	6.90%
Net Pension Liability	\$1,047,592
1% Increase	7.90%
Net Pension Liability	\$471,872

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2024

NOTE 8 – PENSION PLAN (Continued)

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

NOTE 9 – DEFERRED COMPENSATION PLAN

For employees hired before May 1, 2007 the Authority contributes 1% of all employees’ salaries to International City Managers Association (ICMA), now MissionSquare Retirement, a defined contribution benefit system that administers deferred compensation plans for participating public entities within the State of California. For new hires, the Authority contributes 7% of their salaries to MissionSquare Retirement for the first 1,000 hours of employment, after which, the employees are enrolled in CalPERS. The Plan’s trust administrator is Mission Square Retirement, P.O. Box 96220, Washington, DC 20090-6220. There were three new employees hired during the fiscal year 2024.

All full time and regular part time Authority employees are eligible to participate in MissionSquare Retirement. Employees are allowed to defer a percentage of their salary into the plan. Employees determine how their account balance is invested within a certain array of investment options. Benefits vest immediately. Upon retirement, the employees can select from various payout options. During the fiscal year 2024, the Authority contributed \$10,059 to the plan.

NOTE 10 – CONCENTRATIONS

The Authority receives a significant amount of its support from funding administered by the State of California, including sales tax revenues from the Local Transportation Fund and diesel tax proceeds through the State Transit Assistance (STA) program. The STA program is also the source of payments made to the Authority by the BART system. A significant reduction in the level of this support, if this was to occur, may have a significant effect on the operations of the Authority.

NOTE 11 – CONTINGENCIES

The Authority receives funding from various governmental agencies that are subject to review and audit. Such audits could result in a request for reimbursement for expenses disallowed under the terms and conditions of the contracts. It is the opinion of management that no material liabilities will result from such potential audits.

REQUIRED SUPPLEMENTARY INFORMATION

WESTERN CONTRA COSTA TRANSIT AUTHORITY
 Cost-Sharing Multiple-Employer Defined Pension Plan
 Last 10 Years*
 SCHEDULE OF THE PLAN'S PROPORTIONATE SHARE OF THE
 NET PENSION LIABILITY AND RELATED RATIOS AS OF
 THE MEASUREMENT DATE

Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022	6/30/2023
Plan's proportion of the Net Pension Liability (Asset)	0.0138%	0.0295%	0.0151%	0.0136%	0.0138%	0.0151%	0.0164%	0.0116%	0.0077%	0.0084%
Plan's proportion share of the Net Pension Liability (Asset)	\$859,495	\$808,383	\$523,652	\$537,394	\$521,412	\$605,112	\$690,555	\$219,322	\$894,101	\$1,047,592
Plan's Covered Payroll	\$591,498	\$647,939	\$690,283	\$863,582	\$891,011	\$914,786	\$1,043,790	\$955,240	\$956,046	\$743,217
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	145.31%	124.76%	75.86%	62.23%	58.52%	66.15%	66.16%	22.96%	120.30%	140.95%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	61.20%	66.19%	80.31%	81.75%	83.50%	82.57%	82.03%	94.81%	80.46%	79.74%

Change in assumption - In 2022, the accounting discount rate decreased from 7.15% to 6.90%.

*- Fiscal year 2015 was the 1st year of implementation.

Cost-Sharing Multiple Employer Defined Pension Plan
 Last 10 Years*
 SCHEDULE OF CONTRIBUTIONS

Fiscal Year	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Actuarially determined contribution	\$156,188	\$178,760	\$158,462	\$81,063	\$89,072	\$102,498	\$127,032	\$152,322	\$136,899	\$147,831
Contributions in relation to the actuarially determined contributions	(156,188)	(178,760)	(506,339)	(81,063)	(\$89,072)	(\$102,498)	(\$127,032)	(\$152,322)	(\$136,899)	(\$147,831)
Contribution deficiency (excess)	\$0	\$0	(\$347,877)	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Covered payroll	\$647,939	\$690,283	\$863,582	\$891,011	\$914,786	\$1,043,790	\$955,240	\$956,046	\$743,217	\$869,512
Contributions as a percentage of covered payroll	24.11%	25.90%	18.35%	9.10%	9.74%	9.82%	13.30%	15.93%	18.42%	17.00%

*Fiscal year 2015 was the 1st year of implementation.

SUPPLEMENTARY INFORMATION

WESTERN CONTRA COSTA TRANSIT AUTHORITY
SCHEDULE OF REFUNDABLE TO METROPOLITAN TRANSPORTATION COMMISSION
Year Ended June 30, 2024

OPERATING REVENUES	
Passenger Fares	\$1,307,324
Advertising Revenue	44,696
	<u>1,352,020</u>
Total Operating Revenues	1,352,020
 OPERATING EXPENSES	
Operations	10,754,846
General and Administrative	1,483,025
Maintenance – Vehicles	1,997,657
Maintenance - Non Vehicles	360,779
Maintenance – Other	120,147
	<u>14,716,454</u>
Total Operating Expenses	14,716,454
 Operating Loss	 (13,364,434)
 NON-OPERATING REVENUES	
Interest Income	88,838
Other Non-Operating Revenues	35,548
Operating Assistance and Grants From Governmental Agencies:	
Bay Area Rapid Transit District	2,209,036
Transportation Development Act	4,836,592
State Transit Assistance	1,922,379
Low Carbon Transit Operations Program	14,086
Regional Measure 2	941,033
Regional Measure 3	350,512
Measure J	2,514,010
Federal Transit Administration	504,127
	<u>13,416,161</u>
Total Non-Operating Revenues	13,416,161
 Refundable to Metropolitan Transportation Commission for June 30, 2024 (see Note 6)	 \$51,727
	<u><u>\$51,727</u></u>

COMPLIANCE SECTION

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

To the Board of Directors
Western Contra Costa Transit Authority
Pinole, California

We have audited, 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, the financial statements of the Western Contra Costa Transit Authority (Authority), as of and for the year ended June 30, 2024, and the related notes to the financial statements, which collectively comprise the Authority’s basic financial statements and have issued our report thereon dated September 23, 2024.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity’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 or significant deficiencies may exist that have not been identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the Authority's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements including the applicable provisions of Section 6667 of Title 21 of California Code of Regulation and the allocation instructions of the Metropolitan Transportation Commission (MTC), noncompliance with which could have a direct and material effect on the financial statements. 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 September 23, 2024 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 entity'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 entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

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

Maze + Associates

Pleasant Hill, California
September 23, 2024

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED JUNE 30, 2024**

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL
AND
REQUIRED COMMUNICATIONS**

For The Year Ended June 30, 2024

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors
Western Contra Costa Transit Authority
Pinole, California

In planning and performing our audit of the basic financial statements of the Western Contra Costa Transit Authority (Authority) as of and for the year ended June 30, 2024, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the Authority's financial statements will not be prevented, or detected and corrected, on a timely basis.

Our consideration of internal control was for the limited purpose described in the first paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error or fraud may occur and not be detected by such controls. Given these limitations during our audit, we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

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

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

A handwritten signature in black ink that reads 'Maze + Associates' in a cursive, stylized font.

Pleasant Hill, California
September 23, 2024

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

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

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

EFFECTIVE FISCAL YEAR 2023/24:

GASB 100 – *Accounting for Changes and Error Corrections*

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

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

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

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

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

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2024/25:

GASB 101 – Compensated Absences

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

Recognition And Measurement

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

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

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

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

Notes To Financial Statements

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

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 101 – Compensated Absences (Continued)

How the Changes in this Statement Will Improve Financial Reporting

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

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

GASB 102 – Certain Risk Disclosures

State and local governments face a variety of risks that could negatively affect the level of service they provide or their ability to meet obligations as they come due. Although governments are required to disclose information about their exposure to some of those risks, essential information about other risks that are prevalent among state and local governments is not routinely disclosed because it is not explicitly required. The objective of this Statement is to provide users of government financial statements with essential information about risks related to a government's vulnerabilities due to certain concentrations or constraints.

This Statement defines a concentration as a lack of diversity related to an aspect of a significant inflow of resources or outflow of resources. A constraint is a limitation imposed on a government by an external party or by formal action of the government's highest level of decision-making authority. Concentrations and constraints may limit a government's ability to acquire resources or control spending.

This Statement requires a government to assess whether a concentration or constraint makes the primary government reporting unit or other reporting units that report a liability for revenue debt vulnerable to the risk of a substantial impact. Additionally, this Statement requires a government to assess whether an event or events associated with a concentration or constraint that could cause the substantial impact have occurred, have begun to occur, or are more likely than not to begin to occur within 12 months of the date the financial statements are issued.

If a government determines that those criteria for disclosure have been met for a concentration or constraint, it should disclose information in notes to financial statements in sufficient detail to enable users of financial statements to understand the nature of the circumstances disclosed and the government's vulnerability to the risk of a substantial impact. The disclosure should include descriptions of the following:

- The concentration or constraint.
- Each event associated with the concentration or constraint that could cause a substantial impact if the event had occurred or had begun to occur prior to the issuance of the financial statements.
- Actions taken by the government prior to the issuance of the financial statements to mitigate the risk.

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 102 – Certain Risk Disclosures (Continued)

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will improve financial reporting by providing users of financial statements with essential information that currently is not often provided. The disclosures will provide users with timely information regarding certain concentrations or constraints and related events that have occurred or have begun to occur that make a government vulnerable to a substantial impact. As a result, users will have better information with which to understand and anticipate certain risks to a government's financial condition.

EFFECTIVE FISCAL YEAR 2025/26:

GASB 103 – Financial Reporting Model Improvements

The objective of this Statement is to improve key components of the financial reporting model to enhance its effectiveness in providing information that is essential for decision making and assessing a government's accountability. This Statement also addresses certain application issues.

Management's Discussion and Analysis - This Statement continues the requirement that the basic financial statements be preceded by management's discussion and analysis (MD&A), which is presented as required supplementary information (RSI). MD&A provides an objective and easily readable analysis of the government's financial activities based on currently known facts, decisions, or conditions and presents comparisons between the current year and the prior year. This Statement requires that the information presented in MD&A be limited to the related topics discussed in five sections: (1) Overview of the Financial Statements, (2) Financial Summary, (3) Detailed Analyses, (4) Significant Capital Asset and Long-Term Financing Activity, and (5) Currently Known Facts, Decisions, or Conditions. Furthermore, this Statement stresses that the detailed analyses should explain why balances and results of operations changed rather than simply presenting the amounts or percentages by which they changed. This Statement emphasizes that the analysis provided in MD&A should avoid unnecessary duplication by not repeating explanations that may be relevant to multiple sections and that "boilerplate" discussions should be avoided by presenting only the most relevant information, focused on the primary government. In addition, this Statement continues the requirement that information included in MD&A distinguish between that of the primary government and its discretely presented component units.

Unusual or Infrequent Items - This Statement describes unusual or infrequent items as transactions and other events that are either unusual in nature or infrequent in occurrence. Furthermore, governments are required to display the inflows and outflows related to each unusual or infrequent item separately as the last presented flow(s) of resources prior to the net change in resource flows in the government-wide, governmental fund, and proprietary fund statements of resource flows.

Presentation of the Proprietary Fund Statement of Revenues, Expenses, and Changes in Fund Net Position - This Statement requires that the proprietary fund statement of revenues, expenses, and changes in fund net position continue to distinguish between operating and nonoperating revenues and expenses. Operating revenues and expenses are defined as revenues and expenses other than nonoperating revenues and expenses. Nonoperating revenues and expenses are defined as (1) subsidies received and provided, (2) contributions to permanent and term endowments, (3) revenues and expenses related to financing, (4) resources from the disposal of capital assets and inventory, and (5) investment income and expenses.

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MEMORANDUM ON INTERNAL CONTROL**

SCHEDULE OF OTHER MATTERS

GASB 103 – Financial Reporting Model Improvements (Continued)

In addition to the subtotals currently required in a proprietary fund statement of revenues, expenses, and changes in fund net position, this Statement requires that a subtotal for operating income (loss) and noncapital subsidies be presented before reporting other nonoperating revenues and expenses. Subsidies are defined as (1) resources received from another party or fund (a) for which the proprietary fund does not provide goods and services to the other party or fund and (b) that directly or indirectly keep the proprietary fund's current or future fees and charges lower than they would be otherwise, (2) resources provided to another party or fund (a) for which the other party or fund does not provide goods and services to the proprietary fund and (b) that are recoverable through the proprietary fund's current or future pricing policies, and (3) all other transfers.

Major Component Unit Information - This Statement requires governments to present each major component unit separately in the reporting entity's statement of net position and statement of activities if it does not reduce the readability of the statements. If the readability of those statements would be reduced, combining statements of major component units should be presented after the fund financial statements.

Budgetary Comparison Information - This Statement requires governments to present budgetary comparison information using a single method of communication—RSI. Governments also are required to present (1) variances between original and final budget amounts and (2) variances between final budget and actual amounts. An explanation of significant variances is required to be presented in notes to RSI.

How the Changes in This Statement Will Improve Financial Reporting

The requirements for MD&A will improve the quality of the analysis of changes from the prior year, which will enhance the relevance of that information. They also will provide clarity regarding what information should be presented in MD&A.

The requirements for the separate presentation of unusual or infrequent items will provide clarity regarding which items should be reported separately from other inflows and outflows of resources.

The definitions of operating revenues and expenses and of nonoperating revenues and expenses will replace accounting policies that vary from government to government, thereby improving comparability. The addition of a subtotal for operating income (loss) and noncapital subsidies will improve the relevance of information provided in the proprietary fund statement of revenues, expenses, and changes in fund net position.

The requirement for presentation of major component unit information will improve comparability.

The requirement that budgetary comparison information be presented as RSI will improve comparability, and the inclusion of the specified variances and the explanations of significant variances will provide more useful information for making decisions and assessing accountability.

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REQUIRED COMMUNICATIONS

To the Board of Directors
Western Contra Costa Transit Authority
Pinole, California

We have audited the basic financial statements of the Western Contra Costa Transit Authority (Authority) for the year ended June 30, 2024. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated September 23, 2024. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Accounting Policies – Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Authority are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year.

Unusual Transactions, Controversial or Emerging Areas – We noted no transactions entered into by the Authority during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates – Accounting estimates are an integral part of the financial statements prepared by management and are based on management’s knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the Authority’s financial statements were:

Estimated Fair Value of Investments: As of June 30, 2024, the Authority held approximately \$4.6 million of cash and investments as measured by fair value as disclosed in Note 3 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2024. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2024.

Estimate of Depreciation: Management’s estimate of the depreciation is based on useful lives determined by management. These lives have been determined by management based on the expected useful life of assets as disclosed in Note 4 to the financial statements. We evaluated the key factors and assumptions used to develop the depreciation estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Estimated Net Pension Assets and Liabilities and Pension-Related Deferred Outflows and Inflows of Resources: Management’s estimate of the net pension assets and liabilities and deferred outflows/inflows of resources are disclosed in Note 8 to the financial statements and are based on actuarial studies determined by a consultant, which are based on the experience of the Authority. We evaluated the key factors and assumptions used to develop the estimate and determined that it is reasonable in relation to the basic financial statements taken as a whole.

Disclosures – The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to each opinion unit’s financial statements taken as a whole.

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. We have no such misstatements to report to the Board.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor’s report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in a management representation letter dated September 23, 2024.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a “second opinion” on certain situations. If a consultation involves application of an accounting principle to the Authority’s financial statements or a determination of the type of auditor’s opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the Authority’s auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

We were engaged to report on the supplementary information, which accompanying the financial statements but are not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

This information is intended solely for the use of Board of Directors and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Maze + Associates

Pleasant Hill, California
September 23, 2024

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Agenda Items 2.3 and 2.4

Staff Report: Adoption of Resolutions 2024-05 and 2024-06 – RM3 funding allocation requests

The Regional Measure 3 (RM3) includes two categories that WCCTA is programmed to receive funds as part of the North Bay Transit Access Improvements (Project 26) - WCCTA will receive \$6,666,666 for Zero Emission Bus and Infrastructure, which will provide the local match to the FTA Low-No grant that was recently awarded to WCCTA, and as part of the I-80 Transit Improvements (Project 31) - WCCTA will receive \$5,000,000 for bus purchases and a further \$5,000,000 to fund future Maintenance Facility needs.

Staff has been working with Contra Costa Transportation Authority (CCTA) and Metropolitan Transportation Commission (MTC) staff on the documentation to be submitted to access the funds. The process requires that in addition to the WCCTA Board approving the Resolutions and accompanying documentation, a subcommittee of the CCTA Board, the Bus Transit Coordinating Committee (BTCC) approves the allocation, then the full CCTA Board approves the allocation, which is then forwarded to the MTC for final recommendation to allocate the funds directly to the agency.

Once funds are approved, they must be spent timely; therefore at this time, staff are making the following funding allocations.

Project 26 – North Bay Transit Access Funds. - \$645,000 – The local match to support the FTA Low-NO grant and the initial stage of the project to upgrade the maintenance facility in anticipation of Hydrogen fuel cell vehicles

Project 31 – I-80 Transit Improvements - \$1,750,000 – The local match to support the recently approved purchase of 3 MCI Over-The Road- Coaches by the Board.

Staff Recommendation – Formal adoption of Resolutions 2024-05 and 2024-06 and accompanying documentation for the allocation of RM3 funds to WCCTA

RM3 Implementing Agency Resolution of Project Compliance – Allocation Request

Resolution No. 2024-05

Implementing Agency: Western Contra Costa Transit Authority

Sponsor Agency: Contra Costa Transportation Authority

Project Title: Project 31 I-80 Transit Improvements – Sub Project 31.2 Express Bus Service on I-80 (Bus Acquisition)

WHEREAS, SB 595 (Chapter 650, Statutes 2017), commonly referred as Regional Measure 3, identified projects eligible to receive funding under the Regional Measure 3 Expenditure Plan; and

WHEREAS, the Metropolitan Transportation Commission (MTC) is responsible for funding projects eligible for Regional Measure 3 funds, pursuant to Streets and Highways Code Section 30914.7(a) and (c); and

WHEREAS, MTC has established a process whereby eligible transportation project sponsors may submit allocation requests for Regional Measure 3 funding; and

WHEREAS, allocation requests to MTC must be submitted consistent with procedures and conditions as outlined in Regional Measure 3 Policies and Procedures (MTC Resolution No. 4404; and

WHEREAS, *Contra Costa Transportation Authority* is the sponsor of *Project 31 I-80 Transit Improvements* in the Regional Measure 3 Expenditure Plan; and

WHEREAS, the *Project 31 I-80 Transit Improvements – Sub Project 31.2 Express Bus Service on I-80 (Bus Acquisition)* is eligible for consideration in the Regional Measure 3 Expenditure Plan, as identified in California Streets and Highways Code Section 30914.7(a); and

WHEREAS, *Contra Costa Transportation Authority* desires to designate *Western Contra Costa Transit Authority* as an entity that is eligible to request Regional Measure 3 funds for the *Project 31 I-80 Transit Improvements project*; and

WHEREAS, the Regional Measure 3 updated Initial Project Report (IPR) and allocation request, attached hereto and incorporated herein as though set forth at length, lists the project, purpose, schedule, budget, expenditure and cash flow plan for which *Western Contra Costa Transit Authority* is requesting that MTC allocate Regional Measure 3 funds; now, therefore, be it

RESOLVED that *Western Contra Costa Transit Authority* accepts *Contra Costa Transportation Authority's* designation as implementing agency for the project; and be it further

RESOLVED that *Western Contra Costa Transit Authority* accepts *Contra Costa Transportation Authority's* delegation of responsibility for certifying the project and allocation request(s) comply with the requirements of the Metropolitan Transportation Commission's Regional Measure 3 Policies and Procedures

RESOLVED, that *Western Contra Costa Transit Authority* and its agents shall comply with the provisions of the Metropolitan Transportation Commission's Regional Measure 3 Policies and Procedures); and be it further

RESOLVED, that *Western Contra Costa Transit Authority* certifies that *Project 31 I-80 Transit Improvements* is consistent with the Regional Transportation Plan (RTP); and be it further

RESOLVED, that the year of funding for any design, right-of-way and/or construction phases has taken into consideration the time necessary to obtain environmental clearance and permitting approval for the project; and be it further

RESOLVED, that the Regional Measure 3 phase or segment is fully funded, and results in an operable and useable segment; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* approves the allocation request and updated IPR, attached to this resolution; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* approves the cash flow plan, attached to this resolution; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* has reviewed the project needs and has adequate staffing resources to deliver and complete the project within the schedule set forth in the allocation request and updated IPR, attached to this resolution; and, be it further

RESOLVED, that *Western Contra Costa Transit Authority* is authorized to submit an allocation request for Regional Measure 3 funds for *Project 31 I-80 Transit Improvements* –in accordance with California Streets and Highways Code 30914.7(a); and be it further

RESOLVED, that *Western Contra Costa Transit Authority* certifies that the projects and purposes for which RM3 funds are being requested is in compliance with the requirements of the California Environmental Quality Act (Public Resources Code Section 21000 et seq.), and with the State Environmental Impact Report Guidelines (14 California Code of Regulations Section 15000 et seq.) and if relevant the National Environmental Policy Act (NEPA), 42 USC Section 4-1 et. seq. and the applicable regulations thereunder; and be it further

RESOLVED, that there is no legal impediment to *Western Contra Costa Transit Authority* making allocation requests for Regional Measure 3 funds; and be it further

RESOLVED, that there is no pending or threatened litigation which might in any way adversely affect the proposed project, or the ability of *Western Contra Costa Transit Authority* to deliver such project; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* agrees to comply with the requirements of MTC's Transit Coordination Implementation Plan as set forth in MTC Resolution 3866; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* indemnifies and holds harmless MTC, BATA, and their Commissioners, representatives, agents, and employees from and against all claims, injury, suits, demands, liability, losses, damages, and expenses, whether direct or indirect (including any and all costs and expenses in connection therewith), incurred by reason of any act or failure to act of *Western Contra Costa Transit Authority*, its officers, employees or agents, or subcontractors or any of them in connection with its performance of services under this allocation of RM3 funds. *Western Contra Costa Transit Authority* agrees at its own cost, expense, and risk, to defend any and all claims, actions, suits, or other legal proceedings brought or instituted against MTC, BATA, and their Commissioners, officers, agents, and employees, or any of them, arising out of such act or omission, and to pay and satisfy any resulting judgments. In addition to any other remedy authorized by law, so much of the funding due under this allocation of RM3 funds as shall reasonably be considered necessary by MTC may be retained until disposition has been made of any claim for damages, and be it further

RESOLVED, that *Western Contra Costa Transit Authority* shall, if any revenues or profits from any non-governmental use of property (or project) that those revenues or profits shall be used exclusively for the public transportation services for which the project was initially approved, either for capital improvements or maintenance and operational costs, otherwise the Metropolitan Transportation Commission is entitled to a proportionate share equal to MTC's percentage participation in the projects(s); and be it further

RESOLVED, that assets purchased with RM3 funds including facilities and equipment shall be used for the public transportation uses intended, and should said facilities and equipment cease to be operated or maintained for their intended public transportation purposes for its useful life, that the Metropolitan Transportation Commission (MTC) shall be entitled to a present day value refund or credit (at MTC's option) based on MTC's share of the Fair Market Value of the said facilities and equipment at the time the public transportation uses ceased, which shall be paid back to MTC in the same proportion that Regional Measure 3 funds were originally used; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* shall post on both ends of the construction site(s) at least two signs visible to the public stating that the Project is funded with Regional Measure 3 Toll Revenues; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* authorizes its *General Manager, or his/her designee* to execute and submit an allocation request for the *construction* phase with MTC for Regional Measure 3 funds in the amount of \$1,750,000, for the project,

purposes and amounts included in the allocation request attached to this resolution; and be it further

RESOLVED, that the *General Manager, or his/her designee* is hereby delegated the authority to make non-substantive changes or minor amendments to the allocation request or IPR as he/she deems appropriate; and be it further

RESOLVED, that a copy of this resolution shall be transmitted to MTC in conjunction with the filing of the *Western Contra Costa Transit Authority* allocation request referenced herein.

Passed on this 10th day of October 2024, by the following vote

AYES:

NOES:

ABSTAIN:

ABSENT

Tom Hansen, Chairperson, WCCTA Board of Directors

ATTEST: _____
Clerk to the Board



Western Contra Costa
Transit Authority

July 23, 2024
Tim Haile
Executive Director
Contra Costa Transportation Authority
2999 Oak Road, Suite 100
Walnut Creek, CA 94597

Re: Regional Measure 3 (RM3) Project 31 Interstate 80 Transit Improvements – Sub Project 31.2 Express Bus Service on I-80 (Bus Acquisition)

Dear Mr. Haile, *Tim*

Western Contra Costa Transit Authority (WestCAT) is requesting \$5,000,000 in RM3 funds under Project 31, Interstate 80 Transit Improvements to purchase replacement vehicles and potential expansion vehicles. Copies of the Initial Project Reports (IPR) are attached. The WestCAT Board will take board action and submitted as part of this package when the timeline is formalized.

Project Description – Express Bus Service on I-80 (Bus Acquisition)

The requested funds will provide local match for the replacement of 45ft Over-the-Road coaches and potential future purchases of 45ft Over-The-Road coaches or Double Decker Coaches for continued operation of Service along I-80 between the Hercules and Pinole areas of Western Contra Costa County and San Francisco. This initial allocation request (\$1,750,000) is for the local match of a Federal replacement project for (3) 45ft Over-the-road coaches that is anticipated to be completed in early 2025. The remaining \$3,250,000 will be requested for allocation at a future date.

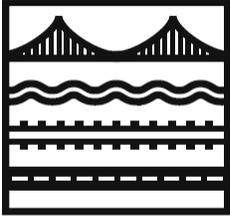
The current (3) vehicle project is fully funded through the Metropolitan Transportation Commission (MTC) Transit Capital Priorities Program (TCP) utilizing Federal Transportation Commission (FTA) Section 53307 funds.

RM3 Funds	\$1,750,000
FTA 5307	\$1,566,590
Total	\$3,316,590

Please let me know if you have any additional questions or need any additional information,

Sincerely


Rob Thompson
General Manager



Regional Measure 3

Initial Project Report

SB 595 Project Information

Project Number	31.2
Project Title	Express Bus Service in I-80 Corridor (Bus Acquisition)
Project Funding Amount	\$5,000,000

I. Overall Project Information

a. Project Sponsor / Co-sponsor(s) / Implementing Agency

Contra Costa Transportation Authority is the Project Sponsor
Western Contra Costa Transit Authority (WCCTA) is the Implementing Agency

b. Project Purpose

As part of maintaining current service levels on Express Service along the I-80 corridor WestCAT is required to replace a number of its current fleet; this project will support those acquisitions in terms of providing the required local match to complement any Federal funds that are available to replace vehicles at the end of their useful life. The project will also seek to acquire vehicles necessary to expand express bus service in the I-80 and Bay Bridge corridor. WCCTA currently operates express bus services in the I-80 corridor that provide direct transit access to the BART system at El Cerrito Del Norte, and to the Salesforce Transbay Terminal in San Francisco. The services provide demonstrated congestion relief on I-80 and the Bay Bridge. The Transbay service, in particular, has seen year-over-year solid growth throughout its initial 14 years of operation up to the pandemic. As a follow-up to a High Capacity Transit Study documenting an unserved market for express bus services between Western Contra Costa and Alameda Counties, a Caltrans-funded study helped identify specific alignments that can fill these service gaps. While ridership has not yet fully returned, this service still plays a vital part in congestion relief and future environmental emission reduction goals of the region. WCCTA would need to further expand its fleet to meet current and future demand for Express Bus services in the corridor. WCCTA has recently introduced double-deck commuter buses on its Transbay routes to address overcrowding during the peak period pre-pandemic. These buses increase the seated capacity of each vehicle by 54%. WCCTA seeks to acquire either additional double-deck commuter coaches or Over The Road coaches, depending on availability and ZEB requirements through this project to increase the frequency of Transbay service in the peak period to provide new services identified by the Caltrans study.

c. Detailed Project Description



Regional Measure 3 Initial Project Report

WCCTA has five remaining options for 88 passenger, double deck vehicles through a joint procurement conducted by AC Transit, and the ability to secure Over-The-Road coaches through a Collective Purchasing agreement with CalACT or the State of Washington purchasing contract. WCCTA has identified a need for all replacement and additional vehicles on its Transbay routes, which would increase the frequency of service during the peak period. The manufacturing process has a lead time of 270 days, so vehicles could be placed into service within a year of the date of initial purchase.

d. Impediments to Project Completion

No current known Impediments to this project, vehicles are required within the next year.

e. Operability *(describe entities responsible for operating and maintaining project once completed/implemented)*

WCCTA will be fully responsible for acquiring, operating and maintaining the vehicles.

f. Project Graphic(s) *(include below or attach)*



Project Phase Description and Status

a. Environmental/Planning

Does NEPA apply? Yes No

b. Design

c. Right-of-Way Activities / Acquisition



d. Construction / Vehicle Acquisition / Operating

The production specifications for the vehicles are identical to vehicles previously delivered Specs are in the manufacturer’s database, and the pricing is established through the collective purchase agreements held by CalACT and The State of Washington. After vehicles are delivered, they can be placed into service on existing routes immediately. If the vehicles are used to increase frequency on existing routes, this can be done after a new timetable is issued.

II. Project Schedule

Phase-Milestone	Planned	
	Start Date	Completion Date
Environmental Studies, Preliminary Eng. (ENV / PE / PA&ED)	N/A	N/A
Final Design - Plans, Specs. & Estimates (PS&E)	N/A	N/A
Right-of-Way Activities /Acquisition (R/W)	N/A	N/A
Construction (Begin – Open for Use) / Acquisition (CON)	July 2024	March 2026

III. Project Budget

Capital Project	Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)
Environmental Studies & Preliminary Eng (ENV / PE / PA&ED)	N/A
Design - Plans, Specifications and Estimates (PS&E)	N/A
Right-of-Way Activities /Acquisition (R/W)	N/A
Construction / Rolling Stock Acquisition (CON)	5,000
Total Project Budget (in thousands)	\$5,000

Operating	Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)
Annual Operating Budget	\$1,000



Regional Measure 3 Initial Project Report

A separate request for RM3 operating funding to support increased I-80 service will be submitted through MTC, the project sponsor in the Regional Express Bus, RM3 Section 2 (C) category.

IV. Project Funding

Excel Attachment Included

V. Planned RM3 Funding Requests in Next 12 Months

The purchase order for 3 over-the-road coaches was issued on June 15 2024. Funding will be required to pay the manufacturer approximately 9 months after P.O. is issued. Federal Funding for the remaining funds is secured

April 2025: \$1.75 million for bus acquisition

March 2026: Remaining \$3.25 million for future bus acquisition



VI. Contact/Preparation Information

Contact for Project Sponsor

Name: Ying Smith

Title: Director of Programs

Phone: (925) 256-4741

Email: ysmith@ccta.net

Mailing Address: Contra Costa Transportation Authority
2999 Oak Road, Suite 100
Walnut Creek, CA 94597

Person Preparing Initial Project Report (if different from above)

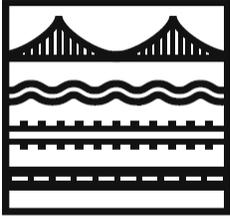
Name: Rob Thompson

Title: General Manager

Phone: (510) 724-3331

Email: rob@westcat.org

Mailing Address: Western Contra Costa Transit Authority
601 Walter Avenue
Pinole, CA 94564



Regional Measure 3 Allocation Request

RM3 Project Information

Project Number	31
Project Title	Interstate 80 Transit improvements
Project Funding Amount	\$25,000,000

Subproject Information (if different from overall RM3 project)

Subproject Number	31.2
Subproject Title	Express Bus Service in I-80 Corridor (Bus Acquisition)
Subproject Funding Amount	\$5,000,000

RM3 Allocation History (Add lines as necessary)

	MTC Approval Date	Amount	Phase
#1:			
#2			
#3			

Total: \$

Current Allocation Request:

Request submittal date	Amount	Phase
Aug 2024	\$5,000,000	CON – Bus Purchase

I. RM3 Allocation Request Information

- a. Describe the current status of the project, including any progress since the last allocation request or IPR update, if applicable.

This is the initial request for this project: local match funding for the purchase of 3 45ft Over-The Road coaches to provide Transbay service from the WestCAT service area into the Salesforce Transit Center in San Francisco

- b. Describe the scope of the allocation request. Provide background and other details as necessary. The scope must be consistent with the RM3 statute. If the scope differs from the most recent IPR for this project, please describe the reason for any changes here; a revised IPR may be necessary.**

Funding will be provided as local match to a Federal replacement project of (3) 45 ft Over -The -Road coaches

- c. Deliverable segment budget – please fill out attached Excel file. If the budget differs from the most recent IPR for this project, please describe the reason for any changes here; a revised IPR may be necessary.**

- d. Schedule – what is the expected completion date of the phase for this allocation? Describe any significant milestones.**

Purchase order was submitted to MCI Coaches in July 2024, anticipated build of coaches will be in late 2024/early 2025 with invoices and payment due in Feb or March 2024

- e. If the project received an RM3 Letter of No Prejudice, how much has been spent against the approved RM3 LONP amount? (Note: the scope and RM3 amount for this allocation request should match the approved LONP)**

N/A

f. Request Details

Amount being requested	\$5,000,000
Project phase being requested	CON - Bus Purchase
Are there other fund sources involved in this phase?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Date of anticipated Implementing Agency Board approval of RM3 Allocation Request resolution for the allocation being requested	Sept 2024
Month/year being requested for MTC commission approval of allocation	December 2024

Note: Allocation requests are recommended to be submitted to MTC staff for review sixty (60) days prior to action by the Implementing Agency Board

- g. List any other planned bridge toll allocation requests in the next 12 months**

N/A

RM3 Implementing Agency Resolution of Project Compliance – Allocation Request

Resolution No. 2024-06

Implementing Agency: Western Contra Costa Transit Authority

Sponsor Agency: Contra Costa Transportation Authority

Project Title: Project 26- North Bay Transit Improvements – WestCAT Zero Emission Bus and Infrastructure

WHEREAS, SB 595 (Chapter 650, Statutes 2017), commonly referred as Regional Measure 3, identified projects eligible to receive funding under the Regional Measure 3 Expenditure Plan; and

WHEREAS, the Metropolitan Transportation Commission (MTC) is responsible for funding projects eligible for Regional Measure 3 funds, pursuant to Streets and Highways Code Section 30914.7(a) and (c); and

WHEREAS, MTC has established a process whereby eligible transportation project sponsors may submit allocation requests for Regional Measure 3 funding; and

WHEREAS, allocation requests to MTC must be submitted consistent with procedures and conditions as outlined in Regional Measure 3 Policies and Procedures (MTC Resolution No. 4404; and

WHEREAS, *Contra Costa Transportation Authority* is the sponsor of *Project 26- North Bay Transit Improvements* in the Regional Measure 3 Expenditure Plan; and

WHEREAS, the *Project 26- North Bay Transit Improvements – WestCAT Zero Emission Bus and Infrastructure* is eligible for consideration in the Regional Measure 3 Expenditure Plan, as identified in California Streets and Highways Code Section 30914.7(a); and

WHEREAS, *Contra Costa Transportation Authority* desires to designate *Western Contra Costa Transit Authority* as an entity that is eligible to request Regional Measure 3 funds for the *Project 26 North Bay Transit Improvements project*; and

WHEREAS, the Regional Measure 3 updated Initial Project Report (IPR) and allocation request, attached hereto and incorporated herein as though set forth at length, lists the project, purpose, schedule, budget, expenditure and cash flow plan for which *Western Contra Costa Transit Authority* is requesting that MTC allocate Regional Measure 3 funds; now, therefore, be it

RESOLVED that *Western Contra Costa Transit Authority* accepts *Contra Costa Transportation Authority's* designation as implementing agency for the project; and be it further

RESOLVED that *Western Contra Costa Transit Authority* accepts *Contra Costa Transportation Authority's* delegation of responsibility for certifying the project and allocation request(s) comply with the requirements of the Metropolitan Transportation Commission's Regional Measure 3 Policies and Procedures

RESOLVED, that *Western Contra Costa Transit Authority* and its agents shall comply with the provisions of the Metropolitan Transportation Commission's Regional Measure 3 Policies and Procedures); and be it further

RESOLVED, that *Western Contra Costa Transit Authority* certifies that *Project 26 North Bay Transit Improvements* is consistent with the Regional Transportation Plan (RTP); and be it further

RESOLVED, that the year of funding for any design, right-of-way and/or construction phases has taken into consideration the time necessary to obtain environmental clearance and permitting approval for the project; and be it further

RESOLVED, that the Regional Measure 3 phase or segment is fully funded, and results in an operable and useable segment; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* approves the allocation request and updated IPR, attached to this resolution; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* approves the cash flow plan, attached to this resolution; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* has reviewed the project needs and has adequate staffing resources to deliver and complete the project within the schedule set forth in the allocation request and updated IPR, attached to this resolution; and, be it further

RESOLVED, that *Western Contra Costa Transit Authority* is authorized to submit an allocation request for Regional Measure 3 funds for *Project 26 North Bay Transit Improvements* –in accordance with California Streets and Highways Code 30914.7(a); and be it further

RESOLVED, that *Western Contra Costa Transit Authority* certifies that the projects and purposes for which RM3 funds are being requested is in compliance with the requirements of the California Environmental Quality Act (Public Resources Code Section 21000 et seq.), and with the State Environmental Impact Report Guidelines (14 California Code of Regulations Section 15000 et seq.) and if relevant the National Environmental Policy Act (NEPA), 42 USC Section 4-1 et. seq. and the applicable regulations thereunder; and be it further

RESOLVED, that there is no legal impediment to *Western Contra Costa Transit Authority* making allocation requests for Regional Measure 3 funds; and be it further

RESOLVED, that there is no pending or threatened litigation which might in any way adversely affect the proposed project, or the ability of *Western Contra Costa Transit Authority* to deliver such project; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* agrees to comply with the requirements of MTC's Transit Coordination Implementation Plan as set forth in MTC Resolution 3866; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* indemnifies and holds harmless MTC, BATA, and their Commissioners, representatives, agents, and employees from and against all claims, injury, suits, demands, liability, losses, damages, and expenses, whether direct or indirect (including any and all costs and expenses in connection therewith), incurred by reason of any act or failure to act of *Western Contra Costa Transit Authority*, its officers, employees or agents, or subcontractors or any of them in connection with its performance of services under this allocation of RM3 funds. *Western Contra Costa Transit Authority* agrees at its own cost, expense, and risk, to defend any and all claims, actions, suits, or other legal proceedings brought or instituted against MTC, BATA, and their Commissioners, officers, agents, and employees, or any of them, arising out of such act or omission, and to pay and satisfy any resulting judgments. In addition to any other remedy authorized by law, so much of the funding due under this allocation of RM3 funds as shall reasonably be considered necessary by MTC may be retained until disposition has been made of any claim for damages, and be it further

RESOLVED, that *Western Contra Costa Transit Authority* shall, if any revenues or profits from any non-governmental use of property (or project) that those revenues or profits shall be used exclusively for the public transportation services for which the project was initially approved, either for capital improvements or maintenance and operational costs, otherwise the Metropolitan Transportation Commission is entitled to a proportionate share equal to MTC's percentage participation in the projects(s); and be it further

RESOLVED, that assets purchased with RM3 funds including facilities and equipment shall be used for the public transportation uses intended, and should said facilities and equipment cease to be operated or maintained for their intended public transportation purposes for its useful life, that the Metropolitan Transportation Commission (MTC) shall be entitled to a present day value refund or credit (at MTC's option) based on MTC's share of the Fair Market Value of the said facilities and equipment at the time the public transportation uses ceased, which shall be paid back to MTC in the same proportion that Regional Measure 3 funds were originally used; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* shall post on both ends of the construction site(s) at least two signs visible to the public stating that the Project is funded with Regional Measure 3 Toll Revenues; and be it further

RESOLVED, that *Western Contra Costa Transit Authority* authorizes its *General Manager, or his/her designee* to execute and submit an allocation request for the *construction* phase with MTC for Regional Measure 3 funds in the amount of \$645,000, for the project,

purposes and amounts included in the allocation request attached to this resolution; and be it further

RESOLVED, that the *General Manager, or his/her designee* is hereby delegated the authority to make non-substantive changes or minor amendments to the allocation request or IPR as he/she deems appropriate; and be it further

RESOLVED, that a copy of this resolution shall be transmitted to MTC in conjunction with the filing of the *Western Contra Costa Transit Authority* allocation request referenced herein.

Passed on this 10th day of October 2024, by the following vote

AYES:

NOES:

ABSTAIN:

ABSENT

Tom Hansen, Chairperson, WCCTA Board of Directors

ATTEST: _____
Clerk to the Board



Western Contra Costa
Transit Authority

August 15, 2024, 2024
Tim Haile
Executive Director
Contra Costa Transportation Authority
2999 Oak Road, Suite 100
Walnut Creek, CA 94597

Re: Regional Measure 3 (RM3) Project 26 – North Bay Transit improvements – WestCAT Zero Emission Bus and Infrastructure

Dear Mr. Haile, 

Western Contra Costa Transit Authority (WestCAT) is requesting \$6,666,666 in RM3 funds under Project 26, North Bay Transit Improvements - WestCAT Zero emission Bus and Infrastructure. Copies of the Initial Project Reports (IPR) are attached. The WestCAT Board will take board action and submitted as part of this package when the timeline is formalized.

Project Description – Maintenance Facility Upgrades, hydrogen Fueling infrastructure and Hydrogen Fuel Cell Bus Purchase.

Match funding to FTA Low-NO grant (received July 2024) to upgrade the WCCTA Maintenance in preparation for Hydrogen vehicles, purchase and installation of a Hydrogen fueling system and local match funding to replace up to twenty-five 35-foot, 40-foot and 45-foot diesel buses with Zero Emission Vehicles per ICT Regulation. WCCTA intends to buy 100% zero-emission vehicles for its transit fleet starting in 2027, allowing for a full transition to zero emissions by 2040.

RM3 Funds	\$6,666,666
FTA Low-No 5337	\$20,646,189
Total	\$27,312,855

This initial allocation request (\$640,000) will be used as a local match for the initial phase of this project – the Infrastructure upgrades for the WestCAT Maintenance facility to upgrade to a Hydrogen safe and compliant facility.

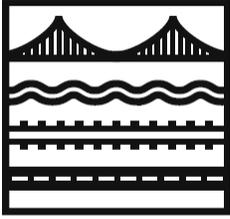
RM3 Funds	\$645,000
FTA Low-No 5337	\$2,322,000
Total	\$2,967,000

Please let me know if you have any additional questions or need any additional information,

Sincerely



Rob Thompson
General Manager



Regional Measure 3

Initial Project Report

Project/Subproject Details

Basic Project Information

Project Number	26
Project Title	North Bay Transit Improvements
RM3 Funding Amount	\$100,000,000

Subproject Information

Subproject Number	
Subproject Title	WestCAT Zero emission Bus and Infrastructure
RM3 Funding Amount	\$6,666,666

I. Overall Subproject Information

a. Project Sponsor / Co-sponsor(s) / Implementing Agency

Western Contra Costa Transit Authority (WCCTA)

b. Detailed Project Description *(include definition of deliverable segment if different from overall project/subproject)*

Match funding to FTA Low-NO grant (received July 2024) to upgrade the WCCTA Maintenance in preparation for Hydrogen vehicles, purchase and installation of a Hydrogen fueling system and local match funding to replace up to twenty-five 35-foot, 40-foot and 45-foot diesel buses with Zero Emission Vehicles per ICT Regulation. WCCTA intends to buy 100% zero-emission vehicles for its transit fleet starting in 2027 allowing for a full transition to zero emissions by 2040.

c. Impediments to Project Completion

WCCTA anticipates startup challenges including funding and the developing nature of zero-emission bus technology. The price of zero-emission buses is currently about 35-45% more than diesel buses, not accounting for the added cost of future purchasing and installation of necessary infrastructure. WCCTA was awarded an FTA Low-No grant



in July 2024, RM3 funds will be used to supplement and fully fund the initial Maintenance facility upgrades that are necessary and a fueling station. WCCTA needs to complete this upgrade before the anticipated delivery of Hydrogen Fuel Cell vehicles in 2027.

- d. **Risk Management** (*describe risk management process for project budget and schedule, levels of contingency and how they were determined, and risk assessment tools used*)

Contingency of \$220,000 was included in Project budget. All costs were developed with named vendors in FTA Low-No application.

- e. **Operability** (*describe entities responsible for operating and maintaining project once completed/implemented*)

WCCTA will be fully responsible for acquiring, operating and maintaining the vehicles, equipment, and infrastructure.

- f. **Project Graphic(s)** (*include below or attach*)

N/A

II. Project Phase Description and Status

- a. **Environmental/Planning**

Does NEPA apply? Yes No

Project Management planning will begin in November 2024

- b. **Design**

Facility upgrade is a Design/Build contract, anticipated to begin early 2025, and Fueling infrastructure will begin in early 2026

- c. **Right-of-Way Activities / Acquisition**

N/A

- d. **Construction / Vehicle Acquisition / Operating**



WCCTA anticipates production of an initial 9 buses to begin in 2027 with delivery and deployment occurring in 2027, Facility upgrades and infrastructure will need to be in place before the delivery of ZEB's. Facility work will begin construction early 2025.

III. Project Schedule

Phase-Milestone	Planned	
	Start Date	Completion Date
Environmental Studies, Preliminary Eng. (ENV / PE / PA&ED)	N/A	N/A
Final Design - Plans, Specs. & Estimates (PS&E)	N/A	N/A
Right-of-Way Activities /Acquisition (R/W)	N/A	N/A
Construction (Begin – Open for Use) / Acquisition (CON)	Sept 2024	Dec 2027

IV. Project Budget

Capital

Project Budget	Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)
Environmental Studies & Preliminary Eng (ENV / PE / PA&ED)	
Design - Plans, Specifications and Estimates (PS&E)	
Right-of-Way Activities /Acquisition (R/W)	
Construction / Rolling Stock Acquisition (CON)	27,313
Total Project Budget (in thousands)	27,313

Deliverable Segment Budget (if different from Project budget)	Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)
Environmental Studies & Preliminary Eng (ENV / PE / PA&ED)	
Design - Plans, Specifications and Estimates (PS&E)	



Right-of-Way Activities /Acquisition (R/W)	
Construction / Rolling Stock Acquisition (CON)	
Total Project Budget (in thousands)	

Operating	Total Amount - Escalated to Year of Expenditure (YOE)- (Thousands)
Annual Operating Budget	

V. Project Funding

Please provide a detailed funding plan in the Excel portion of the IPR. Use this section for additional detail or narrative as needed and to describe plans for any "To Be Determined" funding sources, including phase and year needed.

See Attached Excel Spreadsheet.

WCCTA was awarded an FTA Low-No grant for \$20.6M in July 2024. These funds will be the local match to that award. This project is fully funded with committed funds.

VI. Contact/Preparation Information

Contact for Project Sponsor

Name: Rob Thompson

Title: General Manager

Phone: (510) 724-3331

Email: rob@westcat.org

Mailing Address: 601 Walter Ave. Pinole, CA 94564

Person Preparing Initial Project Report (if different from above)

Name:

Title:

Phone:

Email:

Mailing Address:

Agenda Item 2.5

Staff Report – Schedule Update

The schedule changes that staff plans to implement around late November will align express bus service with the most recent BART schedule updates, maintaining the convenient transfers between BART and express buses that staff designed around the previous BART schedule.

Local bus route schedules will also shift to maintain convenient transfers with express routes. The updated local schedules will allocate additional time to layovers to reduce the potential for domino effects of earlier traffic delays on the later runs in each driver's shift.

While the overall durations of most runs will not change, many runs will see shifts in the timing of one or more scheduled stops relative to those runs' start times. These shifts in timing take into account analysis of recent trends from WestCAT's vehicle location data to improve both schedule accuracy and driver punctuality.

Vehicle revenue hours will be slightly reduced to maintain costs within anticipated budget constraints, but this reduction's effect on headways and spans of service will be minimal. Although no routes will be added, eliminated, or rerouted at this time, staff are exploring the potential for future route changes as part of an ongoing Comprehensive Operational Analysis (COA), which began last month in partnership with Ronny Kraft Consulting.

Some highlights of the proposed schedule include:

- More time allocated to certain Lynx runs to account for traffic patterns on I-80
- Greater prioritization of weekend service to accommodate shifts in ridership
- Increase in the minimum layover at HTC to prevent drivers from falling behind

Staff is currently finalizing the schedule in partnership with MV Transportation but will delay implementation until after the outreach component of the comprehensive operational analysis has been completed. The updated schedule is expected to begin service between mid-November and the beginning of December.

Staff Recommendation – Information Only