



Western Contra Costa  
Transit Authority

## **NOTICE OF MEETING**

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

**DATE:** October 8, 2020 (Thursday)  
**TIME:** 6:30 PM  
**PLACE:** Via Zoom conference call (access details  
below)

**DUE TO COVID-19, THIS MEETING WILL BE CONDUCTED AS A  
TELECONFERENCE PURSUANT TO THE PROVISIONS OF THE GOVERNOR'S  
EXECUTIVE ORDERS N-25-20 AND N-29-20, WHICH SUSPEND CERTAIN  
REQUIREMENTS OF THE RALPH M. BROWN ACT.**

**MEMBERS OF THE PUBLIC MAY NOT ATTEND THIS MEETING IN PERSON.**

Directors, staff and the public may participate remotely:

Topic: WestCAT Board Meeting

Time: October 8, 2020, 06:30 PM Pacific Time (US and Canada)

Join Zoom Meeting

<https://us02web.zoom.us/j/5355285443>

Meeting ID: 535 528 5443

One tap mobile

+16699006833,,5355285443# US (San Jose)

Dial by your location

+1 669 900 6833 US (San Jose)

Meeting ID: 535 528 5443

Find your local number: <https://us02web.zoom.us/u/kOxguczH>

Public comments may be submitted via email to [info@westcat.org](mailto:info@westcat.org). Please indicate in your email the agenda item to which your comment applies. Comments submitted before the meeting will be provided to the committee Directors before or during the meeting. Comments submitted after the meeting is called to order will be included in correspondence that will be provided to the full Board.

## **AGENDA**

**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. Notification at least 48 hours before the meeting or time when services are needed will assist the Authority staff in assuring that reasonable arrangement can be made to provide accessibility to the meeting or service.

**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 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**

- 1.1 Approval of Minutes of Regular Board Meeting of September 10, 2020. \*
- 1.2 Approval of Expenditures of September 2020. \*
- 1.3 Receive Contractors Monthly Management Report for August 2020. \* **[Action Requested: Approve Items 1.1 and 1.2 and Receive Item 1.3]**

**2.0 ITEMS FOR BOARD ACTION / DISCUSSION**

- 2.1 Presentation and Discussion of FY2020 4<sup>th</sup> Quarter Financial and Operating Data Report. **[No Action: Information Only]. \***
- 2.2 Presentation and Discussion of WCCTA Audited Financial Statements for the Year Ended June 30, 2020. **[Action Requested: Receive and File]. \***
- 2.3 Consideration and Adoption of Resolution 2020-07 Supporting WCCTA's Participation In the Regional Means-Based Fare Program (Clipper Start) **[Action Requested: Formal Adoption of Resolution 2020-07]. \***
- 2.4 Update on COVID-19 Response and Bay Area Transit Operators' Healthy Transit Plan and Associated Reporting. **[No Action: Information Only].**

**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**

**6.0 ADJOURNMENT**

- \* Enclosures
- ^^ To Be Distributed Separately

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 normal 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 <https://www.westcat.org/Home/InsBoard>. 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: November 12, 2020**

WCCTA Board meetings are prerecorded and posted for public viewing on the Authority's website at this link: <https://www.westcat.org/Home/InsBoard>.



## Agenda Item 1.2

**WESTERN CONTRA COSTA TRANSIT  
AUTHORITY BOARD OF DIRECTORS  
MEETING MINUTES**

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**September 10, 2020**

**Regular Meeting -6:30 P.M.  
Via Zoom Conference Call**

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The Board of Directors Meeting was held via teleconference due to COVID-19. Members of the public did not attend this meeting in person. Directors, staff, and the public participated remotely.

### **A. CALL TO ORDER, ROLL CALL, & PLEDGE OF ALLEGIANCE**

Chair Martinez-Rubin called the meeting to order at 6:34 P.M. and Vice-Chair Chavez led the Pledge of Allegiance.

#### DIRECTORS PRESENT

Chair Martinez-Rubin, Vice-Chair Chavez, Chris Kelley, Dion Bailey, Anthony Tave, Tom Hansen, Maureen Powers

#### STAFF PRESENT

Charles Anderson, General Manager, Rob Thompson, Assistant General Manager, Yvonne Morrow, Manager of Marketing and Administrative Services, Mike Furnary, Grants Manager, Erenia Rivera, Accounting Clerk, Rob Petty, IT Manager, Andramica McFadden, Human Resource Analyst/ Compliance Specialist

#### GUESTS PRESENT

Peter Edwards, MVT General Manager, Pinole, Karen DeRosa, MVT Assistant General Manager, Pinole

### **B. APPROVAL OF AGENDA**

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

**MOTION: A motion was made by Director Powers, seconded by Director Kelley to approve the agenda. The motion was carried by the following vote:**

**Ayes:** 7– Chavez, Kelley, Bailey, Powers, Hansen, Tave, Martinez-Rubin

### **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 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.*

*DUE TO COVID-19, The public was notified in advance of the meeting that public comments could be submitted via email to [info@westcat.org](mailto:info@westcat.org), and comments submitted before the meeting would be provided to the Directors before or during the meeting. Any comments submitted after the meeting was called to order would be included in correspondence that would be provided to the full Board.*

NONE.

## 1) CONSENT CALENDAR

Chair Martinez-Rubin introduced the item.

**MOTION: A motion was made by Vice-Chair Chavez, seconded by Director Bailey to approve Consent Calendar Items 1.1 and 1.2, and receive Item 1.3. The motion was carried by the following vote:**

**Ayes:** 7–Chavez, Kelley, Bailey, Powers, Hansen, Tave, Martinez-Rubin

## 2) ITEMS FOR BOARD ACTION / DISCUSSION

### 2.1 Staff Recognition of Frances Castro on her Retirement after 33 Years of Dedicated Service to WestCAT: No Action, Information Only

Chair Martinez-Rubin introduced the item.

General Manager Anderson commended Frances for dedication to her job and her passengers and extended his good wishes and congratulations.

Board members, MVT, and WCCTA staff made comments thanking Ms. Castro for her service.

### 2.2 Consideration and Adoption of Resolution 2020-05 Approving the project for FY 2018-2019 and FY 2019-2020 for Lifeline Transportation Program Cycle 6, Partial Funding for Purchase and Installation of New AVL System: Formal Adoption of Resolution 2020-05

Chair Kelley introduced the item. General Manager Anderson provided a staff report.

**MOTION: A motion was made by Vice-Chair Chavez, seconded by Director Bailey to adopt Resolution 2020-05 approving the project for FY 2018-2019 and FY 2019-2020 for Lifeline Transportation Program Cycle 6, partial funding for purchase and installation of new AVL system.** The motion was carried by the following vote:

**Ayes:** 7–Chavez, Kelley, Bailey, Powers, Hansen, Tave, Martinez-Rubin

### 2.3 Discussion and Update on COVID 19 Response: No Action. Information Only

Chair Martinez-Rubin introduced the item. Assistant General Manager Thompson gave an update on the Authority's recent efforts and plans.

MVT General Manager Edwards provided an update on operational efforts.

Board members made comments and asked questions. Assistant General Manager Thompson answered questions.

**2.4 Consideration and Adoption of Resolution 2020-06 Endorsing the Riding Together: Bay Area Healthy Transit Plan as a Baseline Set of Measures That WCCTA, Along With Other Bay Area Transit Agencies Will Implement to Ensure the Health of Transit Riders and Workers During the COVID-19 Pandemic:** Formal Adoption of Resolution 2020-06

Chair Martinez-Rubin introduced the item. Assistant General Manager Thompson provided a staff report.

Board members made comments and asked questions. Assistant General Manager Thompson answered questions.

**MOTION: A motion was made by Vice-Chair Chavez, seconded by Director Powers to adopt Resolution 2020-06 Endorsing the Riding Together: Bay Area Healthy Transit Plan as a Baseline Set of Measures That WCCTA, Along With Other Bay Area Transit Agencies Will Implement to Ensure the Health of Transit Riders and Workers During the COVID-19 Pandemic.** The motion was carried by the following vote:

**Ayes:** 7–Chavez, Kelley, Bailey, Powers, Hansen, Tave, Martinez-Rubin

**2.5 Presentation and Discussion of FY2021 Operations Budget, and FY2021 Capital Budget:** Receive Finance and Administration Committee Recommendation. Formal approval of FY2021 Operations Budget, and FY 2021 Capital Budget

Chair Martinez-Rubin introduced the item. General Manager Anderson provided a staff report.

Board members made comments and asked questions. General Manager Anderson responded to questions.

Vice-Chair Chavez established that the F&A Committee did go over this item in detail with staff and the budget notes were comprehensive and very helpful in their consideration of this budget.

**MOTION: A motion was made by Director Kelley, seconded by Director Hansen to approve the FY2021 Operations Budget and FY 2021 Capital Budget.** The motion was carried by the following vote:

**Ayes:** 7–Chavez, Kelley, Bailey, Powers, Hansen, Tave, Martinez-Rubin

**1) COMMITTEE REPORTS**

**1.1. General Manager's Report**

General Manager Anderson provided a report on the following:

1. The status of the bus wash project
2. Recognition of the WestCAT staff's ongoing efforts during the COVID-19 crisis, in

- addition to MV's staff
3. The next phase of the MTC Blue Ribbon Task Force's work; the redesign of the Bay Area transit network and the various pressures surrounding that effort on the region's transit agencies, in particular, the smaller operators like WestCAT
  4. Introduction of the Clipper Start Program

Board members made comments and asked questions. General Manager Anderson responded.

Assistant General Manager Thompson confirmed that he emailed the public invitation to the next Blue Ribbon Task Force Zoom meeting to all of the Board Members.

Director Kelley, Chair Martinez-Rubin, and Vice-Chair Chavez all emphasized the importance of the Board's active involvement and advocacy of the Authority pertaining to the Blue Ribbon Task Force's efforts on redesigning the Bay Area transit network, in particular, with regards to the reopening of the consolidation discussions.

**1.2. WCCTAC Report**

NONE.

**1.3. CORRESPONDENCE**

NONE.

**2) BOARD COMMUNICATION**

Vice-Chair Chavez requested that a link to the board meeting agenda be inserted into the email invite to the Zoom board meeting.

**3) ADJOURNMENT**

At 7:48 p.m., Chair Martinez-Rubin adjourned the regular meeting of the WCCTA Board of Directors of September 10, 2020.

\_\_\_\_\_  
**Chris Kelley, Chair**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Charles Anderson, Secretary**

\_\_\_\_\_  
**Date**

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

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
7/1/20	10202 A/R Accrual - MV & Insuranc 10202 A/R Accrual - MV & Insuranc 20100 Accounts Payable	14-2020Jun	June ins admin fee unit#150 DOA 3/21/19 June ins admin fee unit#112 DOA 3/13/19 June ins admin fee unit#36 DOA8/10/19 June ins admin fee unit#408 DOA 9/19/19 June ins admin fee unit#303 DOA2/13/20 State Farm California Transit Systems	120.59  3,475.36  10.05  592.89  100.49  81.60	           4,380.98
7/1/20	10400 Prepaid Expenses 20100 Accounts Payable	20113468	Property ins. 7/1/20-7/1/21 Alliant Insurance Services, Inc.	12,149.07	12,149.07
7/29/20	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	M-D805585	Vehicle parts Kenworth Pacific Holding	2,318.04	2,318.04
7/31/20	11105 Oper, Maint & Admin Facility 20100 Accounts Payable	062936.03*98947	WestCAT support service task order 3 (buswash) Gannett Fleming, Inc.	13,513.98	13,513.98
7/31/20	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	FOW312475	Vehicle parts Hilltop Ford	743.94	743.94
8/6/20	50300-10 Outside Services, Operations 20100 Accounts Payable	200334	Repair lift in the shop Walkers Hydraulics, Inc.	4,941.93	4,941.93
8/10/20	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	8141854	Vehicle parts Kimball Midwest	476.92	476.92
8/12/20	50401-10 Fuel & Lubricants 20100 Accounts Payable	163483	Diesel Spartan Tank Lines, Inc.	17,776.16	17,776.16
8/12/20	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	8/20	Aug gas and electric 7/13-8/12/20 Aug gas and electric 7/13-8/12/20 PG & E	2,476.71 1,238.35	3,715.06
8/14/20	10202 A/R Accrual - MV & Insuranc 10202 A/R Accrual - MV & Insuranc 10202 A/R Accrual - MV & Insuranc 20100 Accounts Payable	14-2020-AUG	Ins admin fee unit #150 DOA 3/21/19 Ins admin fee unit #112 DOA 3/13/19 Ins admin fee unit #303 DOA 2/13/20 California Transit Systems	1,273.00  910.40  20.50	     2,203.90
8/14/20	50500-10	8/2020	Aug electric 7/16-8/14/20	8.89	

WCCTA - WestCAT  
Purchase Journal

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

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Utilities, Operations 50500-60		Aug electric 7/16-8/14/20	4.44	
	Utilities, Admin 20100		PG & E		13.33
	Accounts Payable				
8/15/20	50300-10 Outside Services, Operations	2689124200815M	Security alarm monitoring service 9/1-12/1/20	89.36	
	50300-60 Outside Services, Admin		Security alarm monitoring service 9/1-12/1/20	44.68	
	20100 Accounts Payable		Bay Alarm Company		134.04
8/16/20	50300-41 Outside Service, Vehicle Main	51252	Work orders reprint (James)	557.18	
	20100 Accounts Payable		A 2 Z Printing Center		557.18
8/18/20	50300-41 Outside Service, Vehicle Main	1500-00601290	Waste pick-up	45.00	
	20100 Accounts Payable		World Oil Environmental Services		45.00
8/20/20	50499-41 Other Mat & Supplies, Veh Ma	M-4059258446	Aug uniform	638.79	
	20100 Accounts Payable		Cintas Corporation		638.79
8/21/20	50401-10 Fuel & Lubricants	163710	Diesel	17,826.24	
	20100 Accounts Payable		Spartan Tank Lines, Inc.		17,826.24
8/21/20	50300-10 Outside Services, Operations	8/20	Aug DAR tablets	3,885.57	
	20100 Accounts Payable		T-MOBILE		3,885.57
8/21/20	50300-10 Outside Services, Operations	9861210732	Aug cell phones	557.01	
	20100 Accounts Payable		Verizon Wireless		557.01
8/24/20	50499-41 Other Mat & Supplies, Veh Ma	2103K	Vehicle parts	2,269.00	
	20100 Accounts Payable		Veritech		2,269.00
8/24/20	50500-10 Utilities, Operations	8/20	Water service 6/24-8/24/20	867.54	
	50500-60 Utilities, Admin		Water service 6/24-8/24/20	433.77	
	20100 Accounts Payable		EBMUD		1,301.31
8/24/20	50499-41 Other Mat & Supplies, Veh Ma	M-57457	Vehicle parts	534.36	
	20100 Accounts Payable		Diesel Marine Electric		534.36
8/25/20	50499-41 Other Mat & Supplies, Veh Ma	M-D809588	Vehicle parts	1,891.68	
	20100 Accounts Payable		Kenworth Pacific Holding		1,891.68
8/26/20	50300-60 Outside Services, Admin	2003	4th qtr accounting services, cash flow, budget and year-end, financial schedules, including GASB 68	18,450.00	

WCCTA - WestCAT  
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	20100 Accounts Payable		schedules, including GASB 68 Patricia A. Raedy		18,450.00
8/27/20	50499-42 Other Mat&Suppl, Non-Veh 20100 Accounts Payable	M-INO2596782	Janitorial supplies CCP Industries Inc.	889.14	889.14
8/28/20	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	40696	Aug inspection Afforda-Test	100.00	100.00
8/28/20	50402-10 Tires & Tubes 20100 Accounts Payable	M-134033	Aug tires J & O's Commercial Tire Center	5,844.01	5,844.01
8/29/20	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	360601	Vehicle parts Napa Auto Parts Antioch	3,721.11	3,721.11
8/29/20	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	M-W25665	Vehicle repair units #166 and #402 Tk Services, Inc.	691.62	691.62
8/31/20	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	0851-153900025	Aug service Aug service Republic Services #851	565.91 282.95	848.86
8/31/20	50800-10 Purchased Transportation, Ope 50800-41 Purchased Transp, Veh Maint 50600-10 Insurance, Operations 50499-10 Other Mat & Supplies, Oper 20100 Accounts Payable	109730	Aug service Aug maintenance Aug liability ins COVID-19 related supplies MV Transportation	553,925.86 81,217.00 10,497.87 2,372.49	648,013.22
8/31/20	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	128100	Vehicle parts Chuck's Brake & Wheel	2,566.53	2,566.53
8/31/20	11105 Oper, Maint & Admin Facility 20100 Accounts Payable	13420	Buswash Ross & White	176,500.00	176,500.00
8/31/20	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	8/20	Aug bus shelter maintenance Don Hinkle	396.00	396.00
8/31/20	50300-10 Outside Services, Operations 50300-60 Outside Services, Admin 20100	8/20	Aug service Aug service Western Exterminator Co.	102.67 51.33	154.00

WCCTA - WestCAT  
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
8/31/20	11103 Office Equipment & Furniture 50499-60	8/20	Aug payment	3,134.60	
	Other Mat & Supplies, Admin 50300-42		Office supplies	3,100.46	
	Outside Service, Non-Veh Mai 50499-41		Yelpinc and godaddy.com	344.84	
	Other Mat & Supplies, Veh Ma 20100		Vehicle parts	798.16	
	Accounts Payable		Bank of America Business Card		7,378.06
8/31/20	50401-10 Fuel & Lubricants 20100	M-20-175252	Motor oil, FCAB50, and DEF	4,588.39	
	Accounts Payable		Flyers Energy, LLC (RCP)		4,588.39
8/31/20	50501-10 Telephone, Operations 50501-60	M-INV-20460-72020	July and Aug phone service	758.90	
	Telephone, Admin 20100		July and Aug phone service	379.45	
	Accounts Payable		STREAMS		1,138.35
9/1/20	50501-10 Telephone, Operations 50501-60	107456505	Fiber optic network	1,066.67	
	Telephone, Admin 20100		Fiber optic network	533.33	
	Accounts Payable		Comcast Business		1,600.00
9/1/20	50300-42 Outside Service, Non-Veh Mai 20100	59750	Sep landscaping	557.87	
	Accounts Payable		Pacific Site Landscaping		557.87
9/1/20	50501-10 Telephone, Operations 50501-60	9/20	September cell phone reimbursement	40.00	
	Telephone, Admin 20100		September cell phone reimbursement	20.00	
	Accounts Payable		Charles Anderson		60.00
9/1/20	50499-41 Other Mat & Supplies, Veh Ma 20100	M-82184403	Vehicle parts	2,711.46	
	Accounts Payable		The Aftermarket Parts Company, LLC		2,711.46
9/3/20	50300-42 Outside Service, Non-Veh Mai 20100	INV0037	Aug service	2,301.00	
	Accounts Payable		GCI JANITORIAL SERVICES		2,301.00
9/3/20	50300-41 Outside Service, Vehicle Main 20100	M-I100605	Vehicle repair units #601 and #602	1,400.00	
	Accounts Payable		All-Pro Glass		1,400.00
9/6/20	51200-60 Rentals & Leases, Admin 20100	69370406	Sep copier	356.16	
	Accounts Payable		Pacific Office Automation/Lease		356.16
9/8/20	50908-10 Marketing & Advertising, Ope 50499-42	M-AAD004449	Marketing promo	2,223.24	
			COVID-19 related supplies	4,965.41	

WCCTA - WestCAT  
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Other Mat&Suppl, Non-Veh 20100 Accounts Payable		Blue Sky Sports		7,188.65
9/9/20	50499-60 Other Mat & Supplies, Admin 50908-10 Marketing & Advertising, Ope 20100 Accounts Payable	M-2616776541	Office supplies	80.26	
			Employee award pin	23.46	
			Staples		103.72
9/14/20	50401-10 Fuel & Lubricants 20100 Accounts Payable	M-20-182976	DEF	340.04	
			Flyers Energy, LLC (RCP)		340.04
9/14/20	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	M-9/20	Mount mailbox outside the office and garbage removal RAM Welding & FAB	700.00	
					700.00
9/18/20	11105 Oper, Maint & Admin Facility 20100 Accounts Payable	062936.36*100850	Buswash support serv. task order 3	11,514.95	
			Gannett Fleming, Inc.		11,514.95
9/21/20	11101 Transp. Vehicles & Equipment 20100 Accounts Payable	SAC170178S	WesCAT phase 3 retrofit project (FTA) Hanover Displays, Inc.	131,715.20	
					131,715.20
9/22/20	50300-10 Outside Services, Operations 20100 Accounts Payable	9/20	Vehicle inspection FY20/21 (GPPV) California Highway Patrol	450.00	
					450.00
				1,124,151.83	1,124,151.83



# Monthly Management Report Summary

August, FY 20/21

## System & Program Summary

	August FY 20/21	August FY 19/20	% Change	Year-To-Date FY 20/21	Year-To-Date FY 19/20	% Change
<b>System Total</b>						
Total Passengers	28,179	104,940	-73.1	57,633	200,999	-71.3
Revenue Passengers	0	95,961	-100.0	0	183,853	-100.0
Weekday Total Passengers	25,543	100,178	-74.5	52,690	191,819	-72.5
Saturday Total Passengers	1,896	3,247	-41.6	3,215	5,811	-44.7
Sunday Total Passengers	740	1,515	-51.2	1,728	3,369	-48.7
Weekday Average Passengers	1,216	4,554	-73.3	1,225	4,360	-71.9
Saturday Average Passengers	379	649	-41.6	357	646	-44.7
Sunday Average Passengers	148	379	-60.9	173	374	-53.7
Vehicle Revenue Hours	5,968.21	9,700.02	-38.5	12,093.13	19,367.43	-37.6
Total Vehicle Hours	6,333.40	10,362.07	-38.9	12,840.23	20,680.53	-37.9
Revenue Vehicle Miles	103,515.1	174,694.9	-40.7	211,230.7	349,091.5	-39.5
Total Miles	116,643.0	191,776.0	-39.2	244,187.1	384,416.0	-36.5
<b>Dial-A-Ride Program</b>						
Number of Weekdays	21	22	-4.5	43	44	-2.3
Number of Saturdays	5	5	0.0	9	9	0.0
Total Passengers	936	3,209	-70.8	1,858	6,400	-71.0
Revenue Passengers	0	3,058	-100.0	0	6,112	-100.0
Weekday Total Passengers	829	2,988	-72.3	1,663	5,976	-72.2
Saturday Total Passengers	107	221	-51.6	195	424	-54.0
Weekday Average Passengers	39	136	-71.3	39	136	-71.3
Saturday Average Passengers	21	44	-52.3	22	47	-53.2
Vehicle Revenue Hours	615.39	1,401.76	-56.1	1,183.23	2,853.19	-58.5
Total Vehicle Hours	702.24	1,532.92	-54.2	1,363.14	3,106.32	-56.1
Productivity	1.52	2.29	-33.6	1.57	2.24	-29.9
Revenue Vehicle Miles	11,879.7	18,436.8	-35.6	23,268.5	37,629.0	-38.2
Total Miles	13,115.0	20,152.0	-34.9	25,697.1	41,157.0	-37.6
<b>Express Routes Program</b>						
Number of Weekdays	21	22	-4.5	43	44	-2.3
Number of Saturdays	5	5	0.0	9	9	0.0
Number of Sundays	5	4	25.0	10	9	11.1
Total Passengers	12,338	44,659	-72.4	25,126	86,128	-70.8
Revenue Passengers	0	41,358	-100.0	0	79,630	-100.0
Weekday Total Passengers	10,255	40,717	-74.8	21,094	78,437	-73.1
Saturday Total Passengers	1,343	2,427	-44.7	2,304	4,322	-46.7
Sunday Total Passengers	740	1,515	-51.2	1,728	3,369	-48.7
Weekday Average Passengers	488	1,851	-73.6	491	1,783	-72.5
Saturday Average Passengers	269	485	-44.5	256	480	-46.7
Sunday Average Passengers	148	379	-60.9	173	374	-53.7
Vehicle Revenue Hours	2,026.72	3,398.08	-40.4	4,079.01	6,764.34	-39.7
Total Vehicle Hours	2,120.15	3,678.99	-42.4	4,268.38	7,327.14	-41.7
Productivity	6.09	13.14	-53.7	6.16	12.73	-51.6
Revenue Vehicle Miles	28,227.9	62,101.3	-54.5	56,607.6	123,850.5	-54.3
Total Miles	29,907.3	67,750.4	-55.9	60,011.4	135,129.7	-55.6



# Monthly Management Report Summary

August, FY 20/21

## System & Program Summary

	August FY 20/21	August FY 19/20	% Change	Year-To-Date FY 20/21	Year-To-Date FY 19/20	% Change
<b>Local Fixed Routes Program</b>						
Number of Weekdays	21	22	-4.5	43	44	-2.3
Number of Saturdays	5	5	0.0	9	9	0.0
Total Passengers	8,672	25,122	-65.5	17,947	47,144	-61.9
Revenue Passengers	0	20,202	-100.0	0	38,025	-100.0
Weekday Total Passengers	8,226	24,523	-66.5	17,231	46,079	-62.6
Saturday Total Passengers	446	599	-25.5	716	1,065	-32.8
Weekday Average Passengers	392	1,115	-64.8	401	1,047	-61.7
Saturday Average Passengers	89	120	-25.8	80	118	-32.2
Vehicle Revenue Hours	2,497.46	3,238.34	-22.9	5,082.78	6,423.03	-20.9
Total Vehicle Hours	2,609.04	3,394.62	-23.1	5,310.27	6,731.44	-21.1
Productivity	3.47	7.76	-55.3	3.53	7.34	-51.9
Revenue Vehicle Miles	39,776.6	49,756.5	-20.1	80,933.9	98,811.2	-18.1
Total Miles	42,061.0	52,693.6	-20.2	85,586.3	104,592.4	-18.2
<b>Transbay Lynx Program</b>						
Number of Weekdays	21	22	-4.5	43	44	-2.3
Total Passengers	6,233	31,950	-80.5	12,702	61,327	-79.3
Revenue Passengers	0	31,343	-100.0	0	60,086	-100.0
Weekday Total Passengers	6,233	31,950	-80.5	12,702	61,327	-79.3
Weekday Average Passengers	297	1,452	-79.5	295	1,394	-78.8
Vehicle Revenue Hours	828.64	1,661.84	-50.1	1,748.11	3,326.87	-47.5
Total Vehicle Hours	901.97	1,755.54	-48.6	1,898.44	3,515.63	-46.0
Productivity	7.52	19.23	-60.9	7.27	18.43	-60.6
Revenue Vehicle Miles	23,630.9	44,400.4	-46.8	50,420.7	88,800.8	-43.2
Total Miles	25,156.5	46,211.4	-45.6	53,547.9	92,448.4	-42.1

Preventable Accidents per Miles Driven in 12 Month  
Period

August-20

	Miles	Accidents	Frequency 12 Month Period
FR	1,613,744	18	89,652
DAR	173,446	2	86,723

FR=Fixed Route, Martinez Link, Transbay, & Express  
DAR=Dial-A-Ride

	Non-Preventable				Preventable			
	Month		FYTD		Month		FYTD	
	Current	Last Year	Current	Last Year	Current	Last Year	Current	Last Year
FR	1	2	1	3	0	2	1	3
DAR	0	0	0	0	0	1	0	1



# Passenger & Productivity Statistical Report

August, FY 20/21

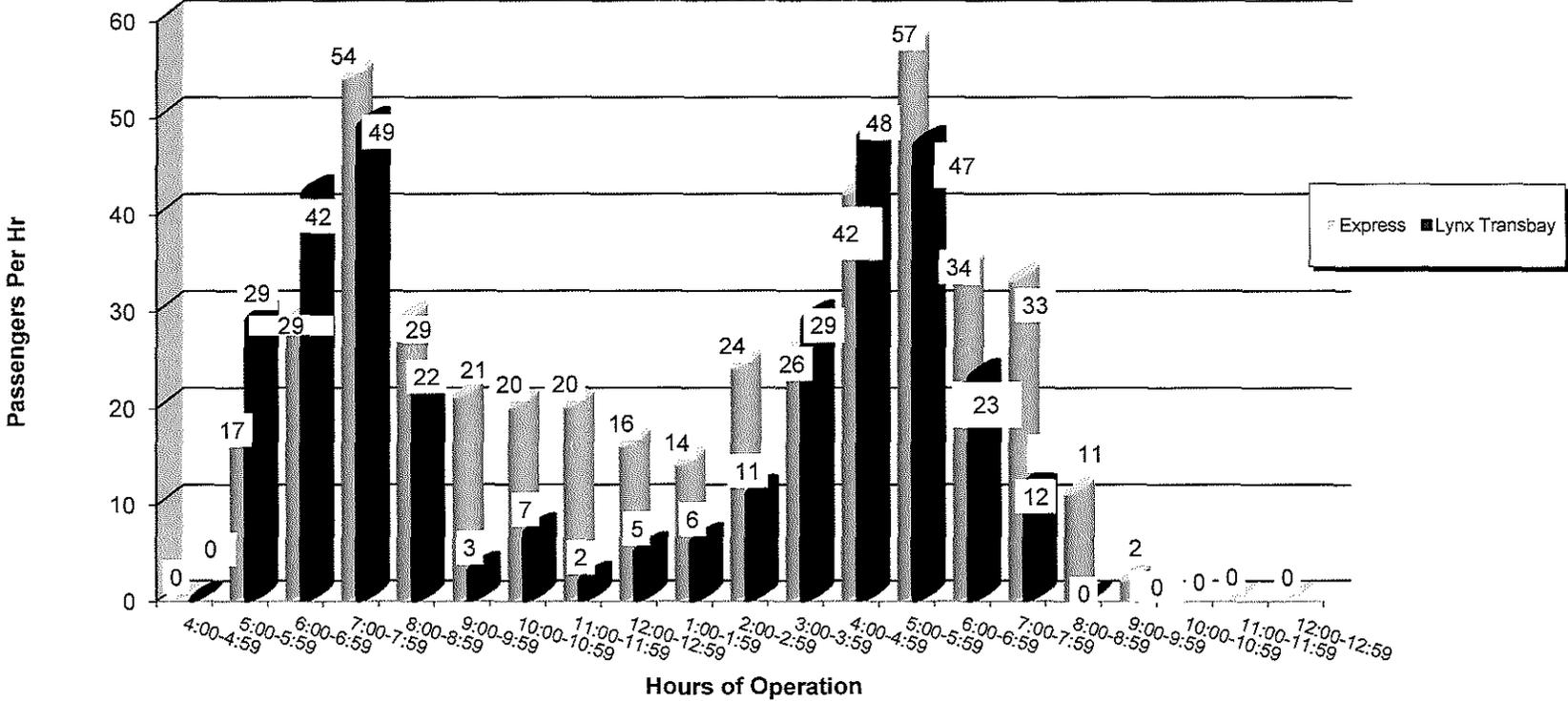
System

All Routes

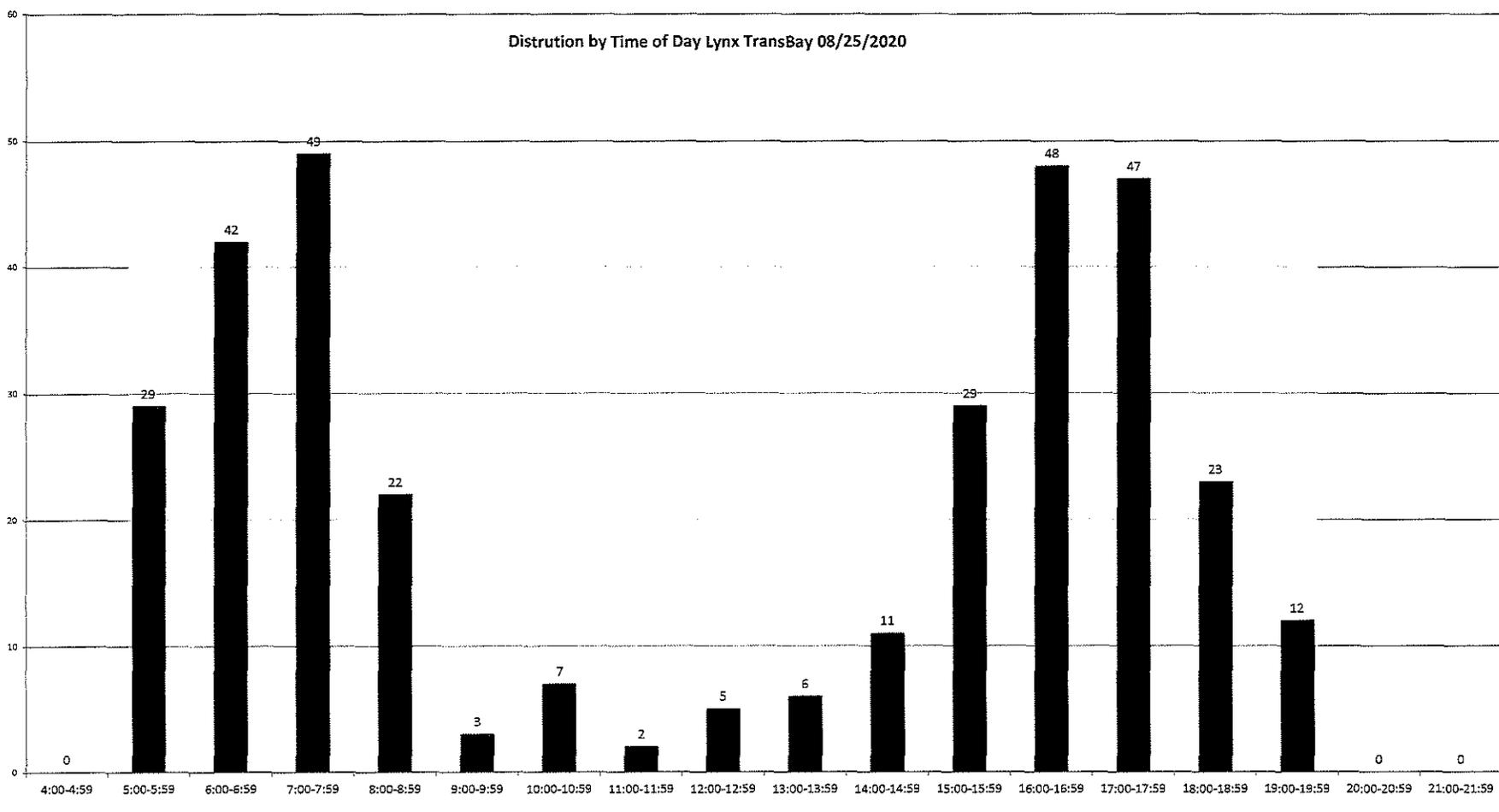
Route by Day Type & System	Passengers						Passengers Per Revenue Hour					
	August			Fiscal Year To Date			August			Fiscal Year To Date		
	FY 19/20	FY 20/21	% Change	FY 19/20	FY 20/21	% Change	FY 19/20	FY 20/21	% Change	FY 19/20	FY 20/21	% Change
Route 10 Weekday	2,253	476	-78.9	3,925	1,065	-72.9	8.9	2.5	-71.4	7.9	2.8	-64.9
Route 11 Weekday	4,816	1,749	-63.7	9,447	3,592	-62.0	11.1	5.2	-53.2	10.9	5.2	-52.1
Route 11 Saturday	310	254	-18.1	559	366	-34.5	5.0	4.2	-16.0	5.1	3.4	-33.7
Route 11 Total	5,126	2,003	-60.9	10,006	3,958	-60.4	10.3	5.0	-51.2	10.2	5.0	-51.5
Route 12 Weekday	2,735	577	-78.9	4,604	1,236	-73.2	9.2	2.6	-71.6	7.9	2.7	-65.4
Route 15 Weekday	1,740	499	-71.3	3,659	1,108	-69.7	7.0	2.2	-68.6	7.4	2.4	-67.6
Route 16 Weekday	4,680	1,632	-65.1	8,225	3,527	-57.1	7.2	2.8	-61.7	6.3	2.9	-54.1
Route 19 Saturday	289	192	-33.6	506	350	-30.8	4.1	3.0	-28.0	4.0	3.0	-25.2
Route 30Z Weekday	2,276	631	-72.3	4,468	1,325	-70.3	5.2	2.2	-57.2	5.1	2.3	-55.5
Route C3 Weekday	4,988	2,662	-46.6	9,860	5,378	-45.5	9.1	5.1	-44.4	9.0	5.0	-44.6
Route DAR Weekday	2,988	829	-72.3	5,976	1,663	-72.2	2.3	1.5	-35.5	2.3	1.5	-31.5
Route DAR Saturday	221	107	-51.6	424	195	-54.0	2.2	1.9	-12.1	2.1	1.9	-13.4
Route DAR Total	3,209	936	-70.8	6,400	1,858	-71.0	2.3	1.5	-33.6	2.2	1.6	-30.0
Route J Weekday	21,089	6,084	-71.2	40,171	12,243	-69.5	13.5	5.7	-57.7	13.0	5.7	-56.3
Route J Saturday	2,427	1,343	-44.7	4,322	2,304	-46.7	10.3	7.6	-26.3	10.2	7.3	-28.6
Route J Sunday	1,515	740	-51.2	3,369	1,728	-48.7	9.6	4.3	-54.8	9.5	5.0	-47.3
Route J Total	25,031	8,167	-67.4	47,862	16,275	-66.0	12.8	5.8	-54.8	12.3	5.8	-53.3
Route JPX Weekday	12,521	4,171	-66.7	24,712	8,851	-64.2	12.7	6.8	-46.7	12.6	7.0	-44.1
Route LYNX Weekday	31,950	6,233	-80.5	61,327	12,702	-79.3	19.2	7.5	-60.9	18.4	7.3	-60.6
<b>Total System-Wide</b>	<b>96,798</b>	<b>28,179</b>	<b>-70.9</b>	<b>185,554</b>	<b>57,633</b>	<b>-68.9</b>	<b>10.8</b>	<b>4.7</b>	<b>-56.1</b>	<b>10.3</b>	<b>4.8</b>	<b>-53.9</b>

**Express Routes (J, JX, JPX), and Lynx Transbay  
Ridership by Time of Day**

Date: 08/25/2020



Distrution by Time of Day Lynx TransBay 08/25/2020





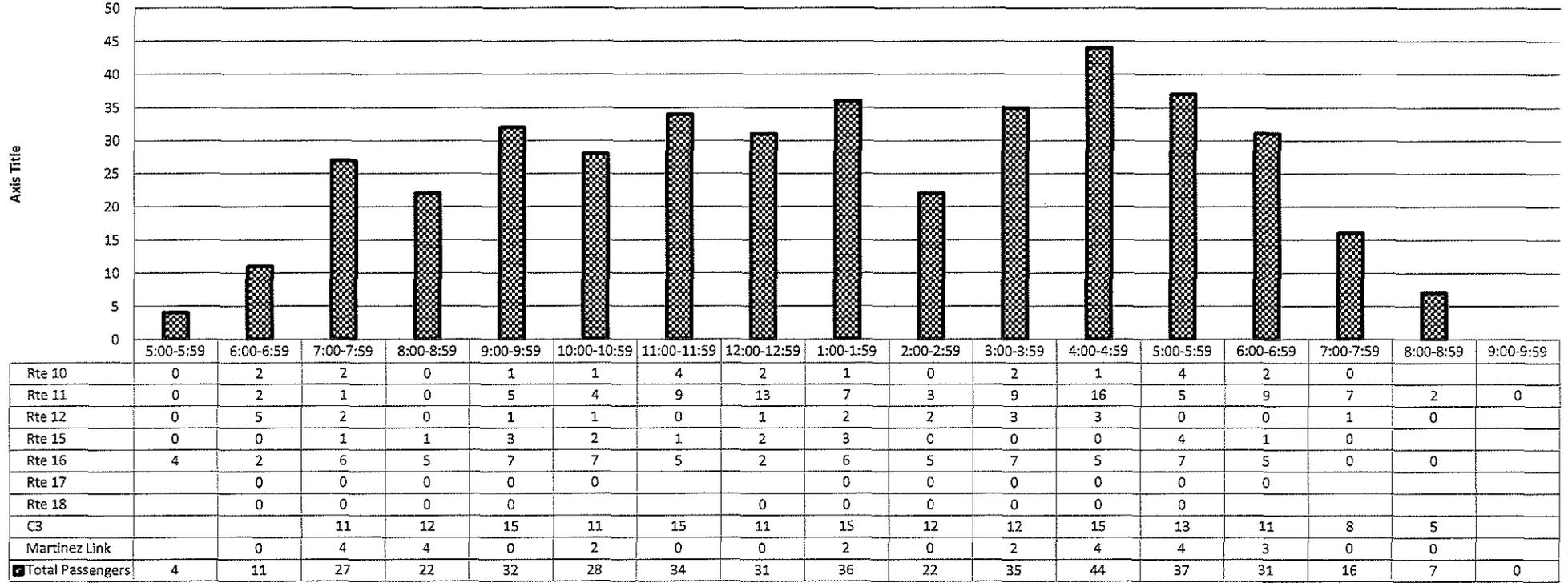
Distribution by Time of Day - Fixed Route

Date: 8/25/2020

	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	1:00-1:59	2:00-2:59	3:00-3:59	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59
Rte 10	0	2	2	0	1	1	4	2	1	0	2	1	4	2	0		
Rte 11	0	2	1	0	5	4	9	13	7	3	9	16	5	9	7	2	0
Rte 12	0	5	2	0	1	1	0	1	2	2	3	3	0	0	1	0	
Rte 15	0	0	1	1	3	2	1	2	3	0	0	0	4	1	0		
Rte 16	4	2	6	5	7	7	5	2	6	5	7	5	7	5	0	0	
Rte 17		0	0	0	0	0			0	0	0	0	0	0			
Rte 18		0	0	0	0			0	0	0	0	0	0				
C3			11	12	15	11	15	11	15	12	12	15	13	11	8	5	
Martinez Link		0	4	4	0	2	0	0	2	0	2	4	4	3	0	0	
<b>Total Passengers</b>	<b>4</b>	<b>11</b>	<b>27</b>	<b>22</b>	<b>32</b>	<b>28</b>	<b>34</b>	<b>31</b>	<b>36</b>	<b>22</b>	<b>35</b>	<b>44</b>	<b>37</b>	<b>31</b>	<b>16</b>	<b>7</b>	<b>0</b>

Total Route 10	22
Total Route 11	92
Total Route 12	21
Total Route 15	18
Total Route 16	73
Total Route 17	0
Total Route 18	0
Total C3	166
Martinez Link	25
<b>Total</b>	<b>417</b>

Distrubution By Time Of Day Fixed Route 08/25/2020



Distribution by Time of Day - WestCAT Express

Date: 8/25/2020

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
JX		0	0	0	0							0	0	0	0	0	
JPX		10	3	28	1	11	6	8	4	9	9	6	13	28	6	8	3
J	0	7	26	26	28	10	14	12	12	5	15	20	29	29	28	25	8
<b>Total Passengers</b>	<b>0</b>	<b>17</b>	<b>29</b>	<b>54</b>	<b>29</b>	<b>21</b>	<b>20</b>	<b>20</b>	<b>16</b>	<b>14</b>	<b>24</b>	<b>26</b>	<b>42</b>	<b>57</b>	<b>34</b>	<b>33</b>	<b>11</b>

	21:00-21:59	22:00-22:59	23:00-23:59	24:00-24:59
JX				
JPX				
J	2	0	0	0
<b>Total Passengers</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>

JX	0
JPX	153
J	296
<b>Total</b>	<b>449</b>

Distribution by Time of Day -Lynx Transbay

Date: 8/25/2020

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
TransBay LYNX	0	29	42	49	22	3	7	2	5	6	11	29	48	47	23	12	0
<b>Total Passengers</b>	<b>0</b>	<b>29</b>	<b>42</b>	<b>49</b>	<b>22</b>	<b>3</b>	<b>7</b>	<b>2</b>	<b>5</b>	<b>6</b>	<b>11</b>	<b>29</b>	<b>48</b>	<b>47</b>	<b>23</b>	<b>12</b>	<b>0</b>

	21:00-21:59
TransBay LYNX	0
<b>Total Passengers</b>	<b>0</b>

<b>Total Lynx</b>	<b>335</b>
-------------------	------------





## AGENDA ITEM 2.1

Motor Bus  
 Rail  
 Ferryboat  
 Demand Response  
 Total All Modes

\*\*\* POST-AUDIT \*\*\*

MTC Form 10Q  
 Operator: WCCTA  
 Quarter Ending: 6/30/20  
 Date: Sept. 25, 2020

### QUARTERLY FINANCIAL & OPERATING DATA REPORT (Article 4 Claimants)

**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 funds
- 28. FTA sec 5303 (planning )& sec 5307 (oper)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 2019 -	2020
Current Qtr. Actual	Year to Date Actual	Total Adopted Budget	Remaining
1. Operations	2,142,991	9,235,998	9,540,100
2. Vehicle Maintenance	410,507	1,548,900	1,597,800
3. Non-Vehicle Maintenance	58,449	231,028	260,600
4. General Administration	365,308	1,279,245	1,287,900
5. Total Expenses (lines 1-4)	2,977,255	12,295,171	12,686,400
6. Labor	269,824	961,239	951,000
7. Fringe Benefits	82,022	326,209	341,000
8. Services	130,372	414,412	464,900
9. Fuel/Lubricants	141,385	1,155,621	1,369,200
10. Tires and Tubes	31,660	128,915	150,000
11. Other Materials & Supplies	97,409	397,386	424,200
12. Utilities	24,687	103,456	113,400
13. Purchased Transportation	1,872,864	7,721,858	7,744,200
14. Casualty & Liability	179,940	762,955	783,100
15. Leases & Rentals	112,442	115,921	117,000
16. Interest Expense			
17. Other Object Class Expense *	34,650	207,199	228,400
18. TOTAL Expenses(line6 thru 17)	2,977,255	12,295,171	12,686,400
19. Depreciation			
20. Memo Item			
21. Farebox	(564)	1,861,721	1,837,285
22. Non-Farebox	18,147	38,041	30,105
23. Sales Tax, contributed by other agencies	429,426	1,705,671	1,705,671
24. Sales Tax, directly levied by operator			
25. TDA(operating & planning & admin. funds)	759,138	3,086,276	3,102,851
26. STA(operating & planning & admin. funds)	303,877	1,319,506	1,319,505
27. RM2 funds	189,744	1,066,374	993,518
28. FTA sec 5303 (planning )& sec 5307 (oper)funds	324,587	508,133	520,133
29. Other Fed.,State,or local, non-operator funds	156,604	160,370	230,055
30. Other Operator Funds	674,919	2,956,234	2,947,277
31. TOTAL Revenue(add lines 21 through 30)	2,855,878	12,702,326	12,686,400
32. Net Operating Surplus/(Deficit)(line 31 - line 18)	(121,377)	407,155	0
33. Line 32,less transfers to oper., Capital, or Other			
34. Revenue Passengers	0	799,687	1,112,100
35. Total Passengers	67,198	954,072	1,225,400
36. Revenue Vehicle Miles	309,893	1,794,216	2,014,800
37. Revenue Vehicle Hours	18,127	100,735	110,940
38. Employees, FT equivalents(FTE=500 hrs/qtr.)			
39. Farebox Recovery Ratio	(0.0)	15.1	14.5

\* 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  X \_\_\_\_\_

**AGENDA ITEM 2.2**



**WESTERN CONTRA COSTA  
TRANSIT AUTHORITY  
FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2020**

**WESTERN CONTRA COSTA TRANSIT AUTHORITY  
FOR THE YEAR ENDED JUNE 30, 2020**

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY**  
**YEAR ENDED JUNE 30, 2020**

**INDEPENDENT AUDITOR'S REPORT**

To the Board of Directors  
Western Contra Costa Transit Authority:

**Report on Financial Statements**

I have audited the accompanying basic financial statements of the Western Contra Costa Transit Authority (Authority) as of and for the year ended June 30, 2020, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

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

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

**Auditor's Responsibility**

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

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

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my audit opinions.

## **Opinions**

In my opinion, the financial statements referred to above present fairly, in all material respects the financial position of the Authority as of June 30, 2020 and changes in financial position and cash flows for the year then ended in conformity with accounting principles generally accepted in the United States of America.

## **Other Matters**

### **Required Supplementary Information**

Accounting principles generally accepted in the United States of America require that Management's Discussion and Analysis be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. I 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 my inquiries, the basic financial statements, and other knowledge I obtained during my audit of the basic financial statements. I do not express an opinion or provide any assurance on the information because the limited procedures do not provide me with sufficient evidence to express an opinion or provide any assurance.

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

In accordance with Government Auditing Standards, I have also issued my report dated September 25, 2020, on my consideration of the Authority's internal control over financial reporting and on my tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of my testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the Authority's internal control over financial reporting and compliance.

  
Carathimas & Associates, Certified Public Accountant  
September 25, 2020

**WESTERN CONTRA COSTA TRANSIT AUTHORITY  
MANAGEMENT'S DISCUSSION AND ANALYSIS  
For the Year Ended June 30, 2020**

**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, 2020.

**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 2020 and 2019 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 2020 and 2019. 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 over time as a useful indicator of the Authority's financial position. The Authority's assets exceeded liabilities by about \$13,265,100 at June 30, 2020, a decrease of \$1,876,100 from June 30, 2019.

A condensed summary of the Authority's statement of net position at June 30, 2020 and 2019 is shown below:

## Summary of Net Position

	<u>June 30, 2020</u>	<u>June 30, 2019</u>
<b>ASSETS:</b>		
Current Assets	\$ 5,262,601	\$ 5,280,714
Capital Assets (Net of Accumulated Depreciation)	<u>13,634,342</u>	<u>15,500,649</u>
Total Assets	18,896,943	20,781,363
Deferred Outflows of Resources	<u>265,667</u>	<u>186,496</u>
<b>LIABILITIES:</b>		
Current Liabilities	4,860,273	4,805,052
Deferred Capital Funds	402,328	475,662
Net Pension Liability	<u>605,112</u>	<u>521,412</u>
Total Liabilities	5,867,713	5,802,126
Deferred Inflows of Resources	<u>29,763</u>	<u>24,540</u>
<b>NET POSITION:</b>		
Net Investment in Capital Assets	13,634,342	15,500,649
Unrestricted	<u>(369,208)</u>	<u>(359,456)</u>
<b>Total Net Position</b>	<b><u>\$ 13,265,134</u></b>	<b><u>\$ 15,141,193</u></b>

The largest 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 largely 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 \$1,866,300 during the year ended June 30, 2020 because capital assets purchased was less than depreciation expense of \$2,350,000. Capital assets purchased decreased from \$6,187,500 in 2019 to \$483,700 in 2020.

The net pension liability of \$605,112 is recognized at June 30, 2020, 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 (\$369,208) represents the unfunded pension liability as of June 30, 2020.

## FINANCIAL OPERATIONS SUMMARY

A condensed summary of the Authority's revenues, expenses, and changes in net position for the years ended June 30, 2020 and 2019 is shown below:

### Summary of Revenues, Expenses, and Changes in Net Position

	<u>FY 2020</u>	<u>FY 2019</u>
Operating Revenues	\$ 1,891,477	\$ 2,419,035
Operating Expenses:		
Operations	9,235,998	8,956,851
General and Administrative	1,288,997	1,071,143
Maintenance - Vehicles	1,548,900	1,543,806
Maintenance - Other	231,028	218,376
Depreciation	<u>2,350,040</u>	<u>2,237,591</u>
Total Operating Expenses	<u>14,654,963</u>	<u>14,027,767</u>
Non-Operating Revenues (Expenses):		
Interest Income	8,284	50,675
Other Non-Operating Revenue	-	15,250
Operating Assistance from Governmental Agencies	10,395,410	9,363,029
Capital Contributions	<u>483,733</u>	<u>6,187,508</u>
Total Non-Operating Revenues	<u>10,887,427</u>	<u>15,616,462</u>
Change in Net Position	(1,876,059)	4,007,730
Total Net Position - Beginning	<u>15,141,193</u>	<u>11,133,463</u>
<b>Total Net Position - Ending</b>	<b><u>\$ 13,265,134</u></b>	<b><u>\$ 15,141,193</u></b>

During the year ended June 30, 2020, operating revenues decreased approximately \$527,558, due to decrease in fare box receipts from impact of COVID-19. Total operating expenses, not including depreciation, increased by \$514,700. The majority of this resulted from increases of \$456,100 in purchased transportation, \$151,900 in salaries and benefits, \$96,200 in insurance, and \$111,300 for the lease of a transit stop within a regional transit center; offset by decrease of \$322,200 in fuel costs. The growth in purchased transportation expenses was due to minor service expansions during the year, along with an amendment to the Authority's agreement with MV Transportation linked to increases in MV's wage scale. This adjustment reflects the tightening labor market throughout the San Francisco Bay Area.

Depreciation increased by \$112,500 for a total increase of \$627,200 in operating expenses, including depreciation.

Operating assistance for the year increased about \$1,032,400, mostly due to funds acquired to offset increased purchased transportation and other expenses. Capital contributions available to the Authority decreased by about \$5,703,800 in fiscal year 2020. This is due to this year's smaller capital program and the corresponding change in Federal and State capital funding.

### **CAPITAL ACQUISITIONS**

The Authority initiated a major project to replace its bus wash equipment two years ago, and expended an additional \$306,600 of PTMISEA and Measure J funds this year. The overall cost of the project is estimated at \$2.65 million, and work is scheduled to commence in September, 2020 with a completion date in Spring, 2021. Vehicle cameras and communications equipment were purchased with \$65,600 of LCTOP and Prop 1B Security funds. Office equipment and facility upgrades accounted for \$74,900 in capital asset additions, which were funded by prior year TDA capital contributions. COVID-19 barriers for vehicles and signage holders were purchased with \$36,600 of Federal CARES Act capital funds.

### **CURRENT FACTORS**

Since mid-March, when the first COVID-19 Shelter in Place order was issued by the Contra Costa Health Officer, the pandemic has caused significant and sustained damage to the Authority's operations and finances. Until the pandemic is brought under control, it will be impossible to assess the extent to which traditional funding sources and operating costs will be impacted, and the ways in which the virus will affect passenger demand for public transit services. The pandemic has already forced the Authority to suspend fare collection and to impose strict limits on the number of passengers allowed to board its vehicles to ensure social distancing can be achieved and maintained.

The Authority faces many uncertainties in planning for a post-COVID future. These include the length of time travel restrictions and social distancing guidelines will remain in place, how quickly passengers will feel comfortable returning to public transit, what are the real dollar losses to key funding categories due to declining sales tax, fuel tax and bridge toll proceeds, and the extent to which transit's traditional roles and priorities will have to evolve to respond to changes in travel patterns within the region (telecommuting, etc.).

COVID impacts on the national economy could also have a major impact on the Authority's future. The Authority is scheduled to replace approximately one sixth of its fixed route vehicle fleet over the next 3 years, and it will face a State mandate to transition to more expensive zero-emission vehicles. The Federal government has historically covered 80% of the replacement cost of the vehicles, while stipulating that the remaining 20% match must be funded from local sources. In the wake of the unprecedented levels of Federal financial assistance authorized during the pandemic, it is unclear whether congress can maintain transit capital support at historic levels.

To cover the replacement needs alone, the Authority will need to assemble approximately \$1.4 million in local capital funding to satisfy the local match requirement on the Federal assets, and to cover other capital needs for which there will be no Federal support. Historically, the San Francisco region has made toll bridge revenues available for local match purposes, however toll bridge revenue in recent years has been insufficient to completely match the Federal funds, and this funding has been further reduced by the significant drop in traffic volumes on the region's bridges since March, 2020. The Authority will likely need to use its own Transportation Development Act funding to complete the purchases, thereby reducing the revenue available to fund ongoing operating costs.

In June, 2018, voters approved Regional Measure 3, which will raise bridge tolls on Bay Area bridges by up to \$3. The Authority has two significant projects included on the RM-3 project list submitted to the Metropolitan Transportation Commission by the Contra Costa Transportation Authority. One project would provide five million dollars for improvements and expansion of the Authority's operations and maintenance facility, and the second project would provide an additional five million dollars for acquisition of expansion commuter coaches for Transbay express service. A taxpayer group has filed a lawsuit attempting to invalidate Regional Measure 3, and despite the fact that RM-3 has survived two legal challenges, these rulings remain under appeal.

**WESTERN CONTRA COSTA TRANSIT AUTHORITY**  
**STATEMENT OF NET POSITION**  
**June 30, 2020**

**ASSETS**

Current Assets:

Cash	\$ 3,775,417
Accounts Receivable	248,446
Grants Receivable	1,211,100
Prepaid Expenses	27,638
Total Current Assets	5,262,601

Non-Current Assets:

Capital Assets (Net of Accumulated Depreciation)	13,634,342
Total Non-Current Assets	13,634,342

**Total Assets**

18,896,943

Deferred Outflows of Resources:

Total Deferred Outflows of Resources	265,667
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**LIABILITIES**

Current Liabilities:

Accounts Payable and Accrued Liabilities	1,174,600
Deferred Operating Funds	863,687
Payable to Metropolitan Transportation Commission	2,821,986
Total Current Liabilities	4,860,273

Non-Current Liabilities:

Deferred Capital Funds	402,328
Net Pension Liability	605,112
Total Non-Current Liabilities	1,007,440

**Total Liabilities**

5,867,713

Deferred Inflows of Resources:

Total Deferred Inflows of Resources	29,763
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**NET POSITION**

Net Investment in Capital Assets	13,634,342
Unrestricted	(369,208)

**Total Net Position**

\$13,265,134

See accompanying notes to financial statements.

**WESTERN CONTRA COSTA TRANSIT AUTHORITY**  
**STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION**  
**Year Ended June 30, 2020**

<b>OPERATING REVENUES</b>	
Passenger Fares	\$ 1,861,721
Advertising Revenues	29,756
<b>Total Operating Revenues</b>	<u>1,891,477</u>
<b>OPERATING EXPENSES</b>	
Operations	9,235,998
General and Administrative	1,288,997
Maintenance - Vehicles	1,548,900
Maintenance - Other	231,028
Depreciation	2,350,040
<b>Total Operating Expenses</b>	<u>14,654,963</u>
<b>Operating Loss</b>	(12,763,486)
<b>NON-OPERATING REVENUES (EXPENSES)</b>	
Interest Revenue	8,284
Operating Assistance:	
Bay Area Rapid Transit District	2,956,234
Transportation Development Act	2,679,121
State Transit Assistance	1,319,506
Low Carbon Transit Operations Program	160,371
Regional Measure 2	1,066,374
Measure J	1,705,671
Federal Transit Administration	508,133
<b>Net Non-Operating Revenues</b>	<u>10,403,694</u>
<b>Loss Before Capital Contributions</b>	(2,359,792)
<b>CAPITAL CONTRIBUTIONS</b>	<u>483,733</u>
<b>Change in Net Position</b>	(1,876,059)
Net Position, July 1, 2019	<u>15,141,193</u>
<b>Net Position, June 30, 2020</b>	<u><u>\$ 13,265,134</u></u>

See accompanying notes to financial statements.

**WESTERN CONTRA COSTA TRANSIT AUTHORITY**  
**STATEMENT OF CASH FLOWS**  
**Year Ended June 30, 2020**

**CASH FLOWS FROM OPERATING ACTIVITIES**

Receipts from passengers	\$ 2,224,460
Payments to employees for services	(1,382,880)
Payments to suppliers for goods and services	(10,773,938)
Receipts from advertisers	27,673
<b>Cash Used by Operating Activities</b>	<b>(9,904,685)</b>

**CASH FLOWS FROM INVESTING ACTIVITIES**

Interest received	8,284
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**CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES**

Operating assistance received	10,387,776
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**CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES**

Purchase of capital assets	(1,055,908)
Capital grants received	556,283
<b>Cash Received (Used) by Capital and Related Financing Activities</b>	<b>(499,625)</b>

<b>Increase (decrease) in cash</b>	(8,250)
Cash, July 1, 2019	3,783,667
<b>Cash, June 30, 2020</b>	<b>\$ 3,775,417</b>

**Reconciliation of Cash Flows from Operating**

**Activities to Operating Loss:**

Cash used by operating activities	\$ (9,904,685)
Depreciation	(2,350,040)
Increase (decrease) in accounts receivable	(315,199)
Increase (decrease) in prepaid expenses	(25,360)
Increase (decrease) in deferred outflows of resources - pensions	79,171
Decrease (increase) in accounts payable and accrued liabilities	(158,450)
Decrease (increase) in net pension liabilities	(83,700)
Decrease (increase) in deferred inflows of resources - pensions	(5,223)
Operating loss	<b>\$ (12,763,486)</b>

See accompanying notes to financial statements.

**WESTERN CONTRA COSTA TRANSIT AUTHORITY**  
**NOTES TO FINANCIAL STATEMENTS**  
**JUNE 30, 2020**

**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.

### **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 from five to ten days of vacation benefits, depending on the years of service. The Authority has accrued \$42,579 for this liability at June 30, 2020.

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.

### **Capital Assets**

Capital assets are accounted for on the historical cost basis. Depreciation is recorded on a straight-line basis over five to sixteen years for equipment and vehicles, and over 31.5 years for facilities. The Authority capitalizes all capital assets acquired with capital contributions.

### **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.

**NOTE 3 – CASH AND INVESTMENTS**

Cash and investments at June 30, 2020 consisted of the following:

Cash in bank and on hand	\$ 2,123,750
Cash with Local Agency Investment Fund	<u>1,651,667</u>
Total cash and investments	<u>\$ 3,775,417</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 invests cash in the Local Agency Investment Fund. The pooled funds are carried at cost, which approximates market value. Investment earnings, gains and losses are proportionately shared by all participants in the pool.

**NOTE 4 – CAPITAL ASSETS**

Capital assets of the Authority consist of land, transit and service vehicles, buildings and improvements, and equipment. Capital assets are recorded at 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:

Building and improvements	5 - 31.5 years
Transit Vehicles	5-16 years
Shop, office and other equipment	5-10 years

	<i>Balance</i> <i>June 30, 2019</i>	<i>Additions</i>	<i>Retirements</i>	<i>Depreciation</i>	<i>Balance</i> <i>June 30, 2020</i>
Facilities (at cost)	\$ 7,463,301	\$ 337,401			\$ 7,800,702
Transportation Equipment (at cost)	26,472,269	101,131	\$ (1,460)		26,571,940
Other Equipment (at cost)	480,467	45,201	(43,673)		481,995
Total Capital Assets	34,416,037	483,733	(45,133)		34,854,637
Less Accumulated Depreciation	(18,915,388)		45,133	\$ (2,350,040)	(21,220,295)
Net Capital Assets	<u>\$ 15,500,649</u>	<u>\$ 483,733</u>	<u>\$ -</u>	<u>\$ (2,350,040)</u>	<u>\$ 13,634,342</u>

## NOTE 5 – OPERATING AND CAPITAL ASSISTANCE

**Bay Area Rapid Transit District** – Operating funds from BART consist of \$2,570,067 in State Transit Assistance (STA) funds, \$288,878 in Transportation Development Act funds and \$97,289 for bus bridge services for BART.

**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. STA - State of Good Repair funds of \$62,944 were received during fiscal year 2020. This plus \$4,872 in interest and prior year receipts of \$131,451 brings the total of unspent funds to \$199,267 included in deferred capital at June 30, 2020.

**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.

**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 CARES Act funds for operating and capital assistance.

**Proposition 1B** – The Authority spent the remaining \$31,520 of prior year deferred capital funds from the California Transit Security Grant Program – California Transit Assistance Fund (CTSGP-CTAF) and interest of \$6 in fiscal year 2020 for vehicle communications equipment. The Authority spent \$82,640 for the bus wash in fiscal year 2020 with funds from prior year deferred capital of \$282,789 from the Public Transportation Modernization, Improvement, and Service Enhancement Account (PTMISEA). The remaining unspent amount of \$203,060 is in deferred capital at June 30, 2020, which includes \$2,911 in interest for fiscal year 2020.

**Low Carbon Transit Operations Program** – The Authority received \$230,055 in operating funds for the Spare the Air program of which \$160,171 was spent, leaving \$74,291 in deferred operating, including \$4,407 in interest. The Authority spent the remaining \$29,902 of prior year deferred capital funds and \$4,387 in interest for \$34,289 of vehicle cameras and communications equipment in fiscal year 2020.

## **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. The payable to MTC at June 30, 2020 was composed of such excess revenues for fiscal years 2018, 2019 and 2020 for a total of \$2,821,986. 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, 2020, the Authority paid \$573,528 to CalTIP.

Financial information of CalTIP as of and for the year ended April 30, 2019 (the most recent available) was as follows:

Total Assets	\$ 36,325,260
Total Liabilities	\$ 19,256,672
Net Position	\$ 17,068,588
Total Revenues	\$ 13,913,892
Total Expenses	\$ 7,640,584

## **NOTE 8-RETIREMENT PLAN / DEFERRED COMPENSATION PLAN**

The Authority participates in the CalPERS Public Agency Cost-Sharing Multi-Employer Defined Benefit Pension Plan for administrative employees. CalPERS has provided a GASB 68 Accounting Valuation Report for the measurement date of June 30, 2019 upon which the following information has been derived. This report is a publically available valuation report that can be obtained at CalPERS' website under Forms and Publications. For purposes of this report the following timeframes are used.

Valuation Date	June 30, 2018
Measurement Date	June 30, 2019
Measurement Period	June 30, 2018 to June 30, 2019

Since GASB 68 allows a measurement date of up to 12 months before the employer’s fiscal year-end, the report can be used and is used for the fiscal year ending June 30, 2020.

Section 20814(c) of the California Public Employees’ Retirement Law (PERL) 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 rate. The total plan contributions are determined through the CalPERS’ annual valuation process. For public agency cost-sharing plans covered by either the miscellaneous or safety risk pools, the Plan’s actuarially determined rate is based on the estimated amount necessary to pay the Plan’s allocated share of the risk pool’s costs of benefits earned by employees during the year, and any unfunded accrued liability. The employer is required to contribute the difference between the actuarially determined rate and the contribution rate of employees. For the measurement period ended June 30, 2019, the active employee rate for those hired before 2013 is 7% of annual pay; and for those hired after 2012, the employee rate is 6.25%. The Authority’s employer’s contribution rate for those hired before 2013 is 8.892% of annual payroll, and for those hired after 2012, the employer’s contribution rate is 6.842%; plus the employer unfunded accrued liability (UAL) contribution amount of \$24,792. In addition to post-retirement benefits the Plan provides for sick leave credits and pre-retirement death benefits. A full description of the pension plan benefit provisions, assumptions for funding purposes but not accounting purposes, and membership information is listed in the June 30, 2019 Actuarial Valuation Report. Details of the benefits provided can be obtained in Appendix B of this report, which can be obtained at CalPERS’ website under Forms and Publications.

The June 30, 2019 total pension liability was based on the following actuarial methods and assumptions:

Actuarial Cost Method	Entry Age Normal in accordance with the requirements of GASB Statement No. 68
Actuarial Assumptions	
Investment Rate of Return	7.15%
Inflation	2.50%
Salary Increases	Varies by Entry Age and Service
Mortality Rate Table	Derived using CalPERS’ Membership Data for all Funds
Post Retirement Benefit Increase	Contract COLA up to 2.50% until Purchasing Power Protection Allowance Floor on Purchasing Power applies

The discount rate used to measure the total pension liability was 7.15 percent and reflects the long-term expected rate of return for the Plan net of investment expenses and without reduction for administrative expenses. It was determined by applying stress testing on various other plans and found to be adequate by CalPERS. 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 are developed for each major asset class. The plan’s proportionate share of risk pool pension expense is developed as the sum of the related proportionate shares of various components of the aggregate pension expense. Gains and losses related to changes in total pension liability and fiduciary net position are recognized in pension expense systematically over time.

At the start of the measurement period (July 1, 2018) the net pension liability for the plan was \$521,412 and for the measurement period ended June 30, 2019 the Authority’s proportionate share of the Plan’s pension expense is \$182,113.

Deferred outflows of resources as of June 30, 2019 are as follows:

Net Difference Between Expected and Actual Experience	\$ 49,520
Changes of Assumptions	23,790
Changes in Proportion	65,325
Contributions Subsequent to Measurement Date	<u>127,032</u>

**Deferred Outflows of Resources for the  
Period ended June 30, 2019** **\$ 265,667**

Deferred inflows of resources as of June 30, 2019 are as follows:

Net Difference Between Projected and Actual Earnings on Pension Plan Investments	\$ (13,512)
Difference in Actual vs. Proportionate Share of Contributions	(16,251)

**Deferred Inflows of Resources for the  
Period ended June 30, 2019** **\$ (29,763)**

Supplementary Information	As of <u>June 30, 2019</u>
Plan's Proportion of the Net Pension Liability	.01511%
Plan's Proportionate Share of the Net Pension Liability	\$ 605,112
Plan's Covered-Employee Payroll	\$ 914,786
Plan's Proportionate Share of the Net Pension Liability as a Percentage of its Covered-Employee Payroll	66.15%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	82.57%
Plan's Proportionate Share of Aggregate Employer Contributions	\$ 118,749
Actuarially Determined Contribution	\$ 102,498
Contributions Made	<u>(102,498)</u>
Contribution Deficiency (Excess)	\$ -
Covered-Employee Payroll	\$ 914,786
Contributions as a Percentage of Covered-Employee Payroll	11.20%

For employees hired before 2013, employees will pay 7% for employees' contribution. Employees hired after January 1, 2013 will be required to pay at least fifty percent (50%) of the total normal costs for their CalPERS defined benefit plan, which was 6.25% for the fiscal year 2019.

For employees hired before May 1, 2007 the Authority contributes 1% of all employees' salaries to International City Managers Association (ICMA), an agent multiple-employer public employee 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 ICMA for the first 1,000 hours of employment, after which, the employees are enrolled in CalPERS. There were no new employees hired during the fiscal year 2020.

The Authority's payroll for employees covered by CalPERS for the year ended June 30, 2020 was \$1,043,790. The Authority contributed \$127,031 to CalPERS, which includes the employer UAL contribution amount of \$33,146; and \$5,400 to ICMA, for a total of \$132,431.

All full time and regular part time Authority employees are eligible to participate in ICMA. 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.

#### **NOTE 9 – 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 10 – 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.

#### **NOTE 11 – COVID-19**

The COVID-19 pandemic has caused unprecedented disruption to both the Authority's revenue generating activities, and to the outside funding sources the Authority relies on to support its operations. Fare collection was suspended in March, 2020, and it remains unclear when cash fare collection can be reinstated safely. Demand for the Authority's transit services dropped by approximately 80% when the first shelter in place orders took effect, and while there have been small increases in the number of system boardings, capacity limits have been implemented to ensure that social distancing can be maintained on each vehicle. The Authority has taken steps to reduce overall service levels throughout its system, while maintaining adequate coverage and scheduled services to meet the mobility needs of essential workers and those without alternative transportation. Federal CARES Act assistance has allowed the Authority to meet its financial obligations without drawing down its reserves in both fiscal years 2020 and 2021. As the pandemic continues, however, the Authority will experience significant financial challenges, and may be required to reassess the services it now provides to the community and the region.

## **NOTE 12 – SUBSEQUENT EVENTS**

These financial statements considered subsequent events through September 25, 2020 the date the financial statements were available to be issued. The Authority's management has evaluated events and transactions subsequent to June 30, 2020 for potential recognition or disclosure in the financial statements. The Authority did not have any subsequent events that required recognition or disclosure in the financial statements for the year ended June 30, 2020. Subsequent events have been evaluated through September 25, 2020 the date the financial statements became available to be issued. The entity has not evaluated subsequent events after September 25, 2020.

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

To the Board of Directors  
Western Contra Costa Transit Authority:

I 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 County Transit District, the Authority, as of and for the year ended June 30, 2020, 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 25, 2020.

**Internal Control Over Financial Reporting**

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

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

## **Compliance and Other Matters**

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

## **Purpose of this Report**

The purpose of this report is solely to describe the scope of my 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.

*Carathimas & Associates*  
Carathimas & Associates, Certified Public Accountant  
September 25, 2020

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

To the Board of Directors  
Western Contra Costa Transit Authority

I have audited in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the United States, the financial statements of Western Contra Costa Transit Authority (Authority), as of and for the year ended June 30, 2020, and the related notes to the financial statements, and have issued my report thereon dated September 25, 2020.

**Internal Control Over Financial Reporting**

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

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

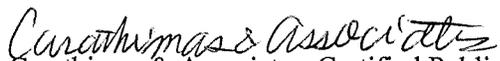
My consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during my audit I did not identify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

### **Compliance and Other Matters (including State grant programs)**

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

### **Purpose of this Report**

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

  
Carathimas & Associates, Certified Public Accountant  
September 25, 2020

**WESTERN CONTRA COSTA TRANSIT AUTHORITY**  
**SCHEDULE OF REFUNDABLE TO METROPOLITAN TRANSPORTATION COMMISSION**  
**Year Ended June 30, 2020**

<b>OPERATING REVENUES</b>	
Passenger Fares	\$ 1,861,721
Advertising Revenue	29,756
	<hr/>
<b>Total Operating Revenues</b>	1,891,477
 <b>OPERATING EXPENSES</b>	
Operations	9,235,998
General and Administrative	1,279,245
Maintenance – Vehicles	1,548,900
Maintenance – Other	231,028
	<hr/>
<b>Total Operating Expenses</b>	12,295,171
 <b>Operating Loss</b>	 <u>(10,403,694)</u>
 <b>NON-OPERATING REVENUES</b>	
Interest Income	8,284
Operating Assistance and Grants From Governmental Agencies:	
Bay Area Rapid Transit District	2,956,234
Transportation Development Act	3,086,276
State Transit Assistance	1,319,506
Low Carbon Transit Operations Program	160,371
Regional Measure 2	1,066,374
Measure J	1,705,671
Federal Transit Administration	508,133
	<hr/>
<b>Total Non-Operating Revenues</b>	10,810,849
 <b>Refundable to Metropolitan Transportation Commission</b>	 <u><u>\$ 407,155</u></u>



METROPOLITAN  
TRANSPORTATION  
COMMISSION

TFWG Item 9

Bay Area Metro Center  
375 Beale Street  
San Francisco, CA 94105  
TEL 415.778.6700  
WEB [www.mtc.ca.gov](http://www.mtc.ca.gov)

## *Memorandum*

TO: Transit Finance Working Group

DATE: September 2, 2020

FR: Judis Santos

RE: Regional Means-Based Transit Fare Pilot (Clipper START) – Cohort 2 Draft Funding Distribution

### **Background**

On July 15, 2020, MTC launched the Regional-Means-Based Transit Fare Pilot, also branded as Clipper START. The 18-month pilot offers a 20 or 50 percent discount on single-ride fares for eligible adults who earn under 200 percent of the federal poverty level. Four transit operators (Cohort 1) are currently participating in the Program: BART is offering a 20% discount and Caltrain, San Francisco Municipal Transit Authority, and Golden Gate Bridge, Highway, Transit District are providing a 50% discount.

In response to the impacts of COVID-19 and interest from transit operators and the Blue Ribbon Transit Recovery Task Force, the Commission approved approximately \$5 million from the Coronavirus Aid, Relief, and Economic Security (CARES) Act funding in July 2020 to help subsidize additional transit operators for the Clipper START Pilot (MTC Resolution No. 4420). As defined in MTC Resolution No. 4320 that establishes the “Regional Means Based Transit Fare Pilot Program Framework,” the MTC will subsidize half of the 20 percent Clipper START Means-Based discount per trip, up to a maximum amount. If participating operator(s) choose to offer a discount greater than 20 percent, operator(s) are to cover any remaining costs or revenue losses from other funding sources. In August 2020, the Commission approved the expansion of the Clipper START pilot to additional transit operators beyond the four current participating operators (Cohort 1) (MTC Resolution No. 4320).

### **Cohort 2 Expansion**

As of August 2020, seventeen (17) transit operators (referred to as Cohort 2) have expressed interest in participating in the Pilot. (Confirmation of participation is subject to their transit operator’s Board approval.) Individual program delivery elements such as involvement in the Pilot’s evaluation and timeline remain the same as Cohort 1 spanning July 15, 2020 to January 15, 2022.

### **Fund Programming, Allocation and Reimbursement Process**

For administrative ease, the \$5 million in CARES funding is being exchanged with State Transit Assistance (STA) funds. The MTC Commission will program the STA funds to the seventeen (17) transit operators, and subsequently allocate the funds annually per fiscal year to be disbursed on a reimbursement basis. Transit agencies will be reimbursed quarterly for half of the 20 percent Clipper START Means-Based discount per trip, based on actual Clipper START ridership. MTC cost discount and reimbursement is the same rate for all 17 operators, regardless of the discount level being offered by the transit operator. Additional details will be available as part of the Clipper START Policy and Procedures document once revised to include Cohort 2.

**Proposed Programming - Draft Funding Distribution (Please refer to Attachment A.)**

Staff has developed a proposed distribution formula for the \$5 million in subsidy funding.

Staff proposes that the Clipper START Pilot for Cohort 2 assigns funding to the 17 transit operators based on a 60/40 hybrid formula, which is a combined share of Cohort 2 estimated low income ridership and share of Cohort 2 fare revenue (Attachment A):

- 60%: Based on estimated low-income ridership share of Cohort 2. The transit agency’s estimated low-income ridership is calculated by the transit agency’s total ridership (FTA National Transit Data, 2019) multiplied by the percent of ridership that is low-income (MTC On-Board Transit Passenger Demographic Surveys, 2018).
- 40%: Based on fare revenue share of Cohort 2. Annual fare revenue in 2019 reported by the transit operator.

This 60/40 hybrid is being proposed to balance higher discount levels (50%) offered by transit operators that may attract and lead to higher customer participation use and volume.

**Next Steps and Timeline:** We are soliciting feedback on the draft fund distribution proposal (Attachment A) at the September TFWG meeting and plan to present the Clipper START Pilot - Program of Cohort 2 Transit Operators and Funding Distribution for action at the October MTC Commission meeting.

The anticipated timeline for Cohort 2 is as follows:

<b>Action:</b>	<b>Anticipated Date:</b>
MTC Commission action on Clipper START Pilot - Program of Cohort 2 Transit Operators	October 28, 2020
Transit operator Board-approved Clipper START Pilot – Cohort 2 due to MTC	Ongoing
First Round of Cohort 2 (Cohort 2.1) launch	November 1, 2020
Second Round of Cohort 2 (Cohort 2.2) launch	January 1, 2021
Access to Funds: Transit operators can submit Clipper START quarterly invoices	Starting January 2021 for Cohort 2.1

**Attachment(s):**

Attachment A: Draft Cohort 2 Set-Aside Formula Shares

**Contact:**

Questions may be directed to Judis Santos, Program Manager – Equity & Access at (415) 778-5216 or [jsantos@bayareametro.gov](mailto:jsantos@bayareametro.gov).

**ATTACHMENT A: Draft Cohort 2 Set-Aside Formula Shares (DRAFT)**

<b>Cohort 2 Operators*</b>	<b>Transit Operator Customer Discount Level Offering**</b>	<b>Low Income Ridership (estimated)***</b>	<b>Annual Fare Revenue (2019)</b>	<b>Share of Cohort 2 Low Income Ridership</b>	<b>Share of Cohort 2 Fare Revenue (2019)</b>	<b>Share of Combined Factor: 60/40 (Cohort 2 low income ridership and Cohort 2 fare revenue)</b>	<b>Distribution by 60/40 (Share of Cohort 2 low income ridership and Share of Cohort 2 fare revenue)</b>
AC Transit	20%	24,405,921	\$58,215,589	62.3%	45.7%	55.7%	2,826,913
CCCTA	20%	1,195,108	\$3,365,414	3.1%	2.6%	2.9%	146,638
Fairfield-Suisun Transit	20%	207,612	\$2,300,756	0.5%	1.8%	1.0%	52,846
LAVTA	20%	789,109	\$2,358,165	2.0%	1.9%	2.0%	98,992
Marin Transit	50%	1,555,882	\$3,371,861	4.0%	2.6%	3.4%	174,803
Napa VINE	20%	529,796	\$1,305,205	1.4%	1.0%	1.2%	62,027
Petaluma Transit	20%	158,084	\$251,428	0.4%	0.2%	0.3%	16,307
SamTrans	20%	6,789,520	\$14,618,454	17.3%	11.5%	15.0%	761,276
Santa Rosa CityBus	20%	1,010,433	\$1,493,760	2.6%	1.2%	2.0%	102,420
SolTrans	20%	404,926	\$3,400,702	1.0%	2.7%	1.7%	85,738
Sonoma County Transit	20%	419,665	\$2,017,213	1.1%	1.6%	1.3%	64,817
SMART	50%	156,559	\$4,094,539	0.4%	3.2%	1.5%	77,485
Tri Delta Transit	20%	857,917	\$2,779,336	2.2%	2.2%	2.2%	111,062
Union City	20%	133,832	\$344,083	0.3%	0.3%	0.3%	15,898
Vacaville	20%	155,964	\$436,889	0.4%	0.3%	0.4%	19,100
WestCat	20%	129,750	\$2,324,996	0.3%	1.8%	0.9%	47,176
WETA	50%	253,057	\$24,614,180	0.6%	19.3%	8.1%	412,279
<b>Total</b>			<b>\$127,292,569</b>	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>	<b>5,075,777</b>
MTC Res. No. 4420, Revised							5,075,777

\* Cohort 2 Operators

\*\*Tentative - Pending Board Final Approvals

\*\*\* Low income ridership is estimated and based on adult ridership multiplied by percent of ridership that is low-income.

2019 Annual Ridership and Fare Revenue Data

2018 Travel Survey Ridership Data (Percentage low income riders below \$50K)

Transit operator provided data on percentage of adult ridership.

**AGENDA ITEM 2.3**  
**WESTERN CONTRA COSTA TRANSIT AUTHORITY**  
**RESOLUTION 2020-07**  
**CLIPPER START PILOT PROJECT SPONSOR**

**WHEREAS**, the Metropolitan Transportation Commission (MTC) is the regional transportation planning agency for the San Francisco Bay Area pursuant to Government Code Section 66500 et seq.; and

**WHEREAS**, transit affordability has been highlighted as a regional issue in MTC's Coordinated Plan, Plan Bay Area and other plans; and

**WHEREAS**, MTC has established the regional framework for the Regional Means-Based Transit Fare Pilot Program to improve transit affordability and access to opportunity for eligible low-income residents; and

**WHEREAS**, MTC has adopted a regional framework for the program, with participating operators, funding guidelines, and program conditions, pursuant to MTC Resolution No. 4320, Revised, to guide implementation of the Clipper START Pilot Program for the 18-month period spanning Fiscal Year 2020-21 and Fiscal Year 2021-22; and

**WHEREAS**, MTC used the process and criteria set forth in Attachment A of Resolution No. 4439 to program funds appropriated in the Coronavirus Aid, Relief, and Economic Security (CARES) Act for the expansion of Clipper START Pilot to operators (Cohort 2) beyond the four (Cohort 1) operators as established in Resolution No. 4420; and

**WHEREAS**, WCCTA has followed its Board-adopted fare policies and processes to be in compliance with Title VI analysis prior to implementing the Means-Based Fare Program; and

**WHEREAS**, WCCTA recommends that its Board of Directors authorize a resolution of support for Western Contra Costa Transit Authority to participate in the Regional Means-Based Fare Program (Clipper START), to be funded in part under the Regional Means-Based Fare Program; and

**WHEREAS**, WCCTA agrees to meet project delivery and obligation deadlines, comply with funding conditions placed on the receipt of funds allocated to the Regional Means-Based Fare Program (Clipper START), and satisfy all other conditions set forth in MTC Resolution No. 4320, Revised, and MTC Resolution No. 4439, and

**WHEREAS**, WCCTA certifies that the project(s) and purpose(s) for which 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 1500 et seq.) and if relevant the National Environmental Policy Act (NEPA), 42 USC Section 4-1 et seq. and the applicable regulations thereunder; and

**WHEREAS**, there is no legal impediment to WCCTA making the funding request; and

**WHEREAS**, there is no pending or threatened litigation which might in any way adversely affect the ability of WCCTA to deliver the proposed project(s) for which funds are being requested; and

**WHEREAS**, MTC will reimburse participating operators based on Clipper START ridership actual trips taken and MTC will take programming action to establish the maximum amount for each participating operator; now, therefore, be it

**RESOLVED**, that WCCTA requests that MTC program funds available under its Clipper START Pilot Program, in the amounts requested for which WCCTA is eligible, described in Attachment A of this Resolution; and

**RESOLVED**, that staff of WCCTA shall forward a copy of this Resolution, and such other information as may be required, to MTC, Contra Costa Transportation Authority, and such other agencies as may be appropriate.

Regularly passed and adopted this 8<sup>th</sup> day of October, 2020 by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

---

Norma Martinez-Rubin, Chair, Board of Directors

ATTEST: \_\_\_\_\_

Clerk to the Board

**ATTACHMENT A**  
**Western Contra Costa Transit Authority**  
**Regional Means-Based Transit Fare Program Pilot (Clipper START)**

<b>Project Name</b>	<b>Project Description</b>	<b>Clipper START Program Funding Amounts</b>		<b>Total Project Cost</b>
		<b>State Transit Assistance (STA)/CARES Act</b>	<b>Total Clipper START Pilot Funding</b>	
Clipper START Pilot Program Implementation	Clipper START Pilot – (Western Contra Costa Transit Authority)	\$47,176	\$47,176	\$94,352
	Total	\$47,176	\$47,176	\$94,352