



EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

AGENDA

Board of Directors Meeting
Bay Street Conference Room
5616 Bay Street, Emeryville, CA 94608
February 20th, 2020 @ 9:15 AM

Chair

*Geoffrey Sears,
Wareham Development*

Vice Chair

*Betsy Cooley, At-Large
Residential Member*

Secretary

*Julie Cai,
Bay Street*

Treasurer

*Andrew Allen
At-Large Business
Member*

Directors

*Peter Schreiber,
Pixar*

*Colin Osborne
At-Large Business
Member*

*Kassandra Kappelos
Public Market*

*Bobby Lee, At-Large
Residential Member*

1. Call to Order
2. Public Comment
3. Approval of the Minutes of the November 21st, 2019 Board of Directors Meeting (Attachment)
4. Executive Directors Report
 - A. Status Update on EGR Bus Yard at Mandela Parkway
 - i. Airspace lease
 - ii. Updated Budget vs. Costs to Date
 - B. Permit Extension with City of Emeryville for Horton Lot – Planning Commission Scheduled for February 27th.
5. Business Items
 - A. Procurement of Audit Services (Attachment)
 - i. Review of proposals provided by Harrison Accounting Group and Maze and Associates.
 - ii. Firm Selection.
 - iii. Authorize Executive Director to execute agreement with Selected Firm for a Not to Exceed amount.
 - B. Appoint Audit Review Committee
 - C. Review and Consider Approval of License Agreement with SHM Emeryville LLC for Emery-Go-Round access at the Marina Parking (Attachment)
 - D. Transit Signal Priority Project (TSP) (Attachments)
 - i. Review and Consider Approval of Grant Subrecipient Agreement with the City of Emeryville for funding of the Transit Signal Priority Expansion
 - ii. Review of Cost Estimate provided by Advanced Traffic Products and Authorize Chair to execute a Purchase Agreement for Equipment and Installation of TSP Equipment on Emery-Go-Round Fleet Vehicles
 - E. Review and Consider Approval of Resolution 20-01 to Adopt Proposed Revisions to Policy Manual (Attachment)
 - F. Review of Fourth Quarter Reports (Attachments)
 - i. Financial Report
 - ii. Ridership Report
 - iii. On-Time Performance Report
6. Confirm date of Next Meeting – April 16th, 2020 @ 9:15 AM
7. Adjournment

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

ACTION SUMMARY MINUTES

Board of Directors Meeting

November 21st, 2019

1. Call to Order

The meeting was called to order at 9:19AM by Chair, Geoffrey Sears.

Directors Present: Geoff Sears, Kassandra Kappelos, Julie Cai, Betsy Cooley, Bobby Lee

Staff Present: Roni Hatstrup, Mary Grinbergs, Tiffany Gephart, Chris Doerksen, Gray-Bowen-Scott

Others: Charlie Bryant, Diana Keena, Christine Daniel, City of Emeryville

2. Public Comment

No Public Comment

3. Approval of Minutes of the August 15th, 2019 Board of Directors Meeting

Bobby Lee motioned for approval of the minutes. Vice Chair, Betsy seconded the motion.

This item was approved by a unanimous vote.

AYE: 5

NAY: 0

ABSTAIN: 0

4. Executive Director's Report

A. Status update on EGR Bus Yard at Mandela Parkway

Chris Doerksen presented a status update, noting that BKF will provide a second submittal of specifications and estimates to Caltrans by the end of November. Chris further noted that there were some changes in the second iteration, but they won't affect the timeline. Roni noted that the critical path is the Caltrans airspace lease agreement which needs to go to CTC for approval. The agreement should be finalized by December and another meeting will be scheduled to discuss. Ideally, CTC will approve the agreement in March and construction will commence in April with a project completion timeframe of 6 months.

Roni further noted that ETMA will need an extension on the use permit with the City of Emeryville for the Horton Street site, which expires in April 2020 Roni noted that she would be submitting an application to extend the permit in early 2020.

Lastly, Roni noted that her next step is to prepare the request for proposals for a Resident Engineer to oversee the construction phase of the project.

B. Status Update on Marina Parking Lot Access

Roni informed the Board of the license agreement required to utilize the parking lot as a turnaround location. Roni noted that she saw no issues with the agreement and would bring it back in January for review and approval.

Information item only. No action required.

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

ACTION SUMMARY MINUTES

Board of Directors Meeting

November 21st, 2019

5. Business Items

A. Review and Consider Approval of the 2020 Budget

Roni presented an overview of the proposed budget and made note of a change to the initial draft to exclude the capital expenses from the City's General Benefit calculation. Roni noted that the city's consultant, NBS confirmed that capital expenses should be excluded.

The Board requested an update on the state of MV Transportation operations and the status of Emery Go-Round curb space at MacArthur BART.

Roni noted that the health of the MV operations team is a good and noted that MV recently hired a new General Manager for their San Leandro division.

Regarding designated curb space at the BART Station, Roni informed the Board that she would be attending a coordination meeting in December with BART and AC Transit to evaluate the proposed space on 40th street.

Bobby Lee motioned for approval of the 2020 Budget. Betsy Cooley seconded the motion.

This item was approved by a unanimous vote.

AYE: 5

NAY: 0

ABSTAIN: 0

B. Review and Consider Approval of Amendment 3 to Professional Services Agreement with John S Tounger, CPA for continued bookkeeping and tax preparation services (Attachment)

Betsy Cooley motioned for approval. Geoff Sears seconded the motion.

This item was approved by a unanimous vote.

AYE: 5

NAY: 0

ABSTAIN: 0

C. Review and Consider Approval of Professional Services Agreement with Damono Design for the rebuild and maintenance of the Emery-Go-Round website (Attachment)

Roni noted that Damono Design will use either Squarespace or Wordpress for the rebuild. The Board recommended Wordpress.

Geoff Sears motioned for approval. Bobby Lee seconded the motion.

This item was approved by a unanimous vote.

AYE: 5

NAY: 0

ABSTAIN: 0

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

ACTION SUMMARY MINUTES

Board of Directors Meeting

November 21st, 2019

- D. Review and Consider Approval of Professional Services Agreement with Gallen Associates, Inc., for continued on-call Public Relations services (Attachment)

Geoff Sears motioned for approval. Betsy Cooley seconded the motion.

This item was approved by a unanimous vote.

AYE: 5

NAY: 0

ABSTAIN: 0

- E. Review and Consider Approval of Amendment 6 to Professional Services Agreement with BKF Engineers for out of scope items on the Mandela Site Project. (Attachment)

Chris Doerksen presented a summary of the BKF out of scope items included in the proposed amendment.

Bobby Lee motioned for approval. Geoff Sears seconded the motion.

This item was approved by a unanimous vote.

AYE: 5

NAY: 0

ABSTAIN: 0

- F. Review and Consider Approval of Transportation Agreement with the Berkeley Gateway TMA for continued operation of the West Berkeley Shuttle (Attachment)

Roni informed the Board of one revision to the agreement that was included in the agenda packet. Berkeley Gateway TMA requested monthly invoices in advance of services. Roni expressed her concerns with additional effort required to process monthly invoices and to collect payment, which has historically been problematic. Roni noted that she included a 4% increase in the annual budget to offset the anticipated additional costs for such efforts. Rather than increase the annual cost to the BGTMA, the Board provided direction to Roni to modify the agreement to assess penalties for late payments.

Bobby Lee motioned for approval of the agreement, to include the modifications requested by the Board. Betsy Cooley seconded the motion.

This item was approved by a majority vote. Geoff Sears abstained.

AYE: 4

NAY: 0

ABSTAIN: 1

- G. Review and Consider Approval of the scope and budget proposal for Gray-Bowen-Scott for continued Executive Director & Agency Management Services and continued Project Management on the Mandela Bus Yard Project and authorize Chair to execute an Amendment to the Professional Services Agreement. (Attachment)

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

ACTION SUMMARY MINUTES

Board of Directors Meeting

November 21st, 2019

Roni requested approval for the 2020 Agreement and made note of new items requested by the Executive Director review committee, including staff attendance at outreach events and an allocation of time for social media postings.

Geoff Sears motioned for approval. Betsy Cooley seconded the motion.

This item was approved by a unanimous vote.

AYE: 5

NAY: 0

ABSTAIN: 0

6. Closed Session

A. Report from Committee on the Executive Director Performance Review

Bobby and Julie reviewed the performance of the past year. Areas of discussion for 2020 include:

- *Public Outreach*
- *New Technology*

7. Suggestions/Requests from Board Members

Bobby has been working closely with AC Transit on capacity issues. He noted that there may be increased ridership of EGR.

8. Confirm Date of Next Meeting

The meeting date of January 16, 2020 at 9:15AM was confirmed.

9. Adjournment

The meeting was adjourned at 10:25 AM.

Mandela Site - Project Budget Status

Project Management Oversight	Total Authorized Budget	Cost to Date (thru Dec 2019)	Remaining Balance	% of Work Completed	% of Budget Expended	Notes
Gray Bowen Scott - Through PS&E Completion	\$ 133,000.00	\$ 89,792.98	\$ 43,207.02	76%	68%	
Gray Bowen Scott - Owners Rep During Construction	\$ 50,000.00	\$ -	\$ 50,000.00	0%	0%	Budget not yet authorized.

Project Engineering - BKF Engineers	Total Authorized Budget	Cost to Date (thru Dec 2019)	Remaining Balance	% of Work Completed	% of Budget Expended	Notes
Feasibility Study - Mandela Turn Pocket	\$ 5,000.00	\$ 4,995.77	\$ 4.23	100%	100%	
Conceptual Site Plan	\$ 48,771.00	\$ 46,036.35	\$ 2,734.65	100%	94%	
Design & Environmental	\$ 270,752.00	\$ 262,372.78	\$ 8,379.22	95%	97%	
Design Support During Construction	\$ 10,000.00	\$ -	\$ 10,000.00	0%	0%	Estimate. Budget not yet authorized.
Total Project Engineering	\$ 334,523.00	\$ 313,404.90	\$ 11,118.10			

Modular Office	Estimated Budget	Cost to Date (thru Dec 2019)
Mobile Office Unit	\$ 145,000.00	
Delivery, anchoring, skirting	\$ 15,000.00	
ADA Ramp	\$ 12,000.00	
Utility Connections	\$ 3,000.00	
Contingency (10%)	\$ 17,500.00	
Total	\$ 192,500.00	\$ -

* Pricing from Design Modular and Willscot.

Construction Cost Estimate

Total Project Construction Cost (Attached)	\$ 2,506,166.25
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Resident Engineer/Construction Manager	\$ 200,493.30	Assumed 8% of Construction Cost.
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Other Site Expenses	Estimated Budget	Actual Costs To Date	Remaining Balance
Video Security System	TBD	\$ -	
Cable/WiFi	TBD	\$ -	
Water Meter/EBMUD	\$ 369.00	\$ 369.00	
PGE Application Fee	\$ 2,500.00	\$ 2,500.00	
Fire Service	\$ 588.70	\$ 588.70	
Sewer Fee	TBD	\$ -	
Permit Fees (Caltrans, Oakland Planning, Building Permit, Encroachment Permit).			
Caltrans Encroachment Permits & Permit Extensions	TBD	\$ 1,148.00	
Oakland Planning Permit	\$ 8,510.52	\$ 8,510.52	\$ -
Oakland Building Permit	\$ 28,205.91	\$ 28,205.91	
Subtotal - Other Site Expenses	\$ 40,174.13	\$ 40,174.13	\$ -

TOTAL PROJECT BUDGET/COST	\$ 3,264,356.68	\$ 443,372.01	\$ 54,325.12
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ETMA MANDELA YARD PROJECT
04-ALA-580 PM 46.33
FINAL COST ESTIMATE (REV2) - 2/13/2020

BID ITEMS						
BID ITEM	ITEM CODE	ITEM DESCRIPTION	UNIT	UNIT PRICE	QUANTITY	AMOUNT
1	070030	LEAD COMPLIANCE PLAN	LS	\$ 30,000	1	\$ 30,000.00
2	120100	TRAFFIC CONTROL SYSTEM	LS	\$ 30,000	1	\$ 30,000.00
3	130200	PREPARE WATER POLLUTION CONTROL PROGRAM	LS	\$ 10,000	1	\$ 10,000.00
4	130400A	WATER POLLUTION CONTROL	LS	\$ 50,000	1	\$ 50,000.00
5	190101	ROADWAY EXCAVATION	CY	\$ 100	2,250	\$ 225,000.00
6	204031A	REMOVE TREE	EA	\$ 700	4	\$ 2,800.00
7	209000A	LANDSCAPE PLANTING	LS	\$ 90,000	1	\$ 90,000.00
8	209001A	LANDSCAPE IRRIGATION	LS	\$ 50,000	1	\$ 50,000.00
9	210112A	BIORETENTION SOIL MIX	CY	\$ 85	95	\$ 8,075.00
10	260203	CLASS 2 AGGREGATE BASE	CY	\$ 70	2,085	\$ 145,950.00
11	390132	HOT MIX ASPHALT (TYPE A)	TON	\$ 150	1,720	\$ 258,000.00
12	600029	REMOVE ASPHALT CONCRETE SURFACING	SF	\$ 30	550	\$ 16,500.00
13	641100A	8" HDPE PIPE	LF	\$ 120	180	\$ 21,600.00
14	650010	12" REINFORCED CONCRETE PIPE	LF	\$ 175	365	\$ 63,875.00
15	680285	4" PERFORATED PLASTIC PIPE UNDERDRAIN	LF	\$ 40	155	\$ 6,200.00
16	680286A	4" PLASTIC PIPE CLEANOUT	EA	\$ 250	5	\$ 1,250.00
17	682042	CLASS 2 PERMEABLE MATERIAL (BLANKET)	CY	\$ 200	65	\$ 13,000.00
18	707226A	STORM DRAIN MANHOLE (COO TYPE 1)	EA	\$ 7,500	4	\$ 30,000.00
19	707227A	SEWER MANHOLE (COO TYPE 1)	EA	\$ 7,500	2	\$ 15,000.00
20	710233A	INLET CONNECTION	EA	\$ 1,500	2	\$ 3,000.00
21	730011A	MINOR CONCRETE (CURB CT TYPE A1-6)	LF	\$ 30	1,625	\$ 48,750.00
22	731505A	MINOR CONCRETE (CURB AND GUTTER COO TYPE A MOD)	LF	\$ 35	95	\$ 3,325.00
23	731505B	MINOR CONCRETE (CURB AND GUTTER COO TYPE A)	LF	\$ 40	105	\$ 4,200.00
24	731505C	MINOR CONCRETE (CURB AND GUTTER COO TYPE D)	LF	\$ 35	20	\$ 700.00
25	731505D	MINOR CONCRETE (CURB AND GUTTER CT TYPE A2-6)	LF	\$ 40	370	\$ 14,800.00
26	731505E	MINOR CONCRETE (DEEPEMED CURB)	LF	\$ 50	245	\$ 12,250.00
27	731505F	MINOR CONCRETE (DEEPEMED CURB AND GUTTER)	LF	\$ 60	130	\$ 7,800.00
28	731505G	MINOR CONCRETE (LATERAL BRACING)	CY	\$ 2,000	6	\$ 12,000.00
29	731505H	MINOR CONCRETE (VALLEY GUTTER)	LF	\$ 20	55	\$ 1,100.00
30	731505O	MINOR CONCRETE (SIDEWALK)	SF	\$ 15	285	\$ 4,275.00
31	731517A	MINOR CONCRETE (DRIVEWAY)	SF	\$ 20	845	\$ 16,900.00
32	731710	REMOVE CONCRETE CURB	LF	\$ 20	135	\$ 2,700.00
33	731780	REMOVE CONCRETE SIDEWALK	SY	\$ 60	130	\$ 7,800.00
34	731840	REMOVE CONCRETE (CURB AND GUTTER)	LF	\$ 30	275	\$ 8,250.00
35	731870A	REMOVE CONCRETE PAD	SY	\$ 125	500	\$ 62,500.00
36	750031A	OVERFLOW INLET	EA	\$ 4,000	3	\$ 12,000.00
37	770001A	ORNAMENTAL METAL FENCE	LF	\$ 150	450	\$ 67,500.00
38	770002A	ORNAMETAL SLIDING GATE	EA	\$ 25,000	2	\$ 50,000.00
39	770003A	ORNAMENTAL SWINGING GATE	EA	\$ 5,000	1	\$ 5,000.00
40	770004A	BOLLARD	EA	\$ 350	223	\$ 78,050.00
41	770005A	FIRE PROTECTION SYSTEM	LS	\$ 180,000	1	\$ 180,000.00
42	770006A	DOMESTIC WATER SYSTEM	LS	\$ 40,000	1	\$ 40,000.00
43	770007A	SLURRY CAP	LS	\$ 5,000	1	\$ 5,000.00
44	770008A	LIGHTING/ELECTRICAL SYSTEM	LS	\$ 190,000	1	\$ 190,000.00
45	803050	REMOVE CHAIN LINK FENCE	LF	\$ 20	435	\$ 8,700.00
46	803051A	REMOVE ORNAMENTAL METAL FENCE AND GATES	LF	\$ 40	195	\$ 7,800.00
47	800360	CHAIN LINK FENCE (TYPE CL-6)	LF	\$ 25	285	\$ 7,125.00
48	800401A	CHAIN LINK FENCE (10' HEIGHT)	LF	\$ 50	30	\$ 1,500.00
49	840000A	SIGNING AND STRIPING	LS	\$ 50,000	1	\$ 50,000.00
50	999990	MOBILIZATION - 10%	LS	\$ 199,000	1	\$ 199,000.00
		SUBTOTAL				\$ 2,179,275.00
		CONTINGENCY - 15%				\$ 326,891.25
		TOTAL PROJECT CONSTRUCTION COST				\$ 2,506,166.25



December 11, 2019

Veronica Hattrup
Mountain View Transportation Management Association and Emeryville Transportation Management Association

Gray-Bowen-Scott
1211 Newell Avenue, Suite 200
Walnut Creek, CA 94596

Re: Mountain View Transportation Management Association
and Emeryville Transportation Management Association
December 31, 2018 Audit Proposal

Dear Veronica:

As per your request, we are providing you with a fee proposal for the preparation of an audited financial statements for **Mountain View Transportation Management Association and Emeryville Transportation Management Association**. The fee proposal is as follows:

1. Mountain View Transportation Management Association - Audit (full disclosure) \$15,000 to \$18,000
2. Emeryville Transportation Management Association - Audit (full disclosure) \$15,000 to \$18,000

The above fee structure is based on the premise that the information provided to us will be complete, orderly and timely. If we spend more time than necessary to obtain and prepare these reports, we will invoice the association accordingly.

We feel we can provide exceptional service in comparison to other firms and take pride in the service we provide, that is why we have been around for more than 50 years.

If you would like to discuss with us any questions or concerns regarding the above, please do not hesitate to contact us. Thank you again for considering our firm in providing services to you.

Very truly yours,

HARRISON ACCOUNTING GROUP, INC.

By: Sherry Matsumoto
Sherry Matsumoto

cmg:655
pc: John Tounger, CPA

February 13, 2020

Ms. Veronica "Roni" Hatrup
Emeryville Transportation Management Association, and
Mountain View Transportation Management Association
Gray-Bowen-Scott
1211 Newell Avenue, Suite 200
Walnut Creek, CA 94596

Dear Ms. Hatrup:

We strongly believe that we can provide your Organizations the services you need and can develop an excellent working relationship with you and your Organizations. We are quite certain we are the best qualified firm to be your independent accountants and we have summarized our reasons below:

- We are primarily an audit firm, unlike most regional firms. Our audit practice is almost entirely work for not-for-profit organizations and local municipalities.
- We do not charge any additional costs related to the auditor/accountant transition, including any one-time costs in the first year.
- Our engagement approach focuses on your entire operation, not just your accounting, and we look at the substance of transactions, not just the form.
- Based on your input, we'll prepare our Annual Closing Checklist, which specifies everything we need for the audit. We use this Checklist approach on all of our engagements to coordinate all parties involved in the audit process and we, and our clients, have found it works efficiently and effectively.
- Our audit and review reports are much more than basic financial statements. With a format comparable to an annual report, they can be a powerful tool in pursuing additional funding dollars. We can incorporate an Executive Director's letter and can display operating statistics or financial information in color graph form.
- The people assigned to your work will be selected because of their depth of experience in non-profit audits and accounting.
- All our people are extremely well-trained. Each year, everyone on our staff receives approximately eighty hours of training. This is double the amount required by the State Board of Accountancy.
- We have significant experience with audits under *Government Auditing Standards* (Yellow Book), as well as Federal grant compliance audits required under Uniform Guidance (Single Audits).

- Our financial statements provide far more than the required accounting disclosures--they inform the reader; they use plain English and they meet the requirements of grantor agencies.
- It is important to us that these audited financial statements are useful and understandable, and we voluntarily spend time with the Audit or Finance Committee, or full Board if desired, to present the financial statements and to explain the nuances of not-for-profit accounting and reporting.
- We are available to our clients year-round. Our preference is that our clients contact us when there are complicated transactions or activities, so that we may discuss the appropriate treatment in advance – not waiting for the audit to commence and having to unravel issues after the fact.
- Our references--indeed, any of our present clients--will confirm we are your best choice.

Most important, **we are in business to help our clients succeed.** We use our independence and our professional skills to help you achieve your goals and avoid pitfalls and problems.

We have no doubt that we are the firm best qualified to perform this engagement. After you have reviewed our proposal and - most important - talked with our references, we are quite confident you will agree.

We look forward to working with you!

Yours very truly,



Vikki C. Rodriguez, CPA
Shareholder

DESCRIPTION OF FIRM

Overview

We are a professional services corporation located in Pleasant Hill, California. We presently have a total of fifty-seven people including the following:

- Seven Shareholders
- Eight Directors/Managers
- Eight Supervisors
- Six Senior Associates
- Sixteen Associates
- Twelve office and IT staff members

Twelve of our professional staff are California Certified Public Accountants.

Approximately forty of our professional staff members comprise our audit staff, as our firm's emphasis is on governmental and non-profit auditing and accounting. Several of our professional staff have national accounting firm experience, which we have blended with the more personal approach of a smaller firm.

The location of the office from which work on this engagement will be performed is Pleasant Hill, California.

We are in business to help our clients succeed. We help you use the ever-growing tangle of accounting rules properly, but to your best advantage, by helping you keep out of trouble and helping you do the right thing. We stay in touch throughout the year to keep you abreast of not-for-profit accounting developments and to help you avoid problems, instead of coming in afterwards to assess the damage. We rotate our audit emphasis based on our planning meetings with you so areas that concern you can be addressed as a normal part of the audit at no extra cost.

Personnel Policies

We are an equal opportunity employer. Our staff includes all genders and cultural diversity, which is represented in every staff classification including Shareholder/Partner. Our hiring, management and personnel decisions are based solely on an individual's skills and knowledge. As a result, our staff is very representative of the State's population as a whole.

Properly Licensed

We are properly licensed California Certified Public Accountants. We are members of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants.

All assigned key professional staff are properly licensed to practice in California. Those staff that are certified public accountants have current California CPA licenses in the attest function, and have **received more than twice the required level of continuing education**, including the credits specifically required in the area of governmental audit.

Even though not required, all non-certified audit staff receive the same level of training.

INDEPENDENCE

As independent auditors, **our most valuable asset is our independence.** Unlike many firms, we have never allowed our independent audit function to be used to promote consulting or other work. In fact, consulting and related work have never amounted to more than a few percent of our total revenues, while our independent audit work has amounted to over eighty percent of our revenues.

Our firm and all our partners and employees are independent of Emeryville Transportation Management Association and Mountain View Transportation Management Association as that term is defined by the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants and the California State Board of Accountancy. We have no present or past professional relationships with the Organization or any of its Board members or employees that would compromise our independence.

We will discuss in advance with the Organization any professional relationships being contemplated during the period of engagement that may present a potential conflict of interest. If the Organization and we believe any such relationship presents a conflict of interest, we will not enter into it.

NON-PROFIT AUDIT AND REVIEW CLIENTS

Over the years, our clients have included an extensive list of non-profit Organizations. We have prepared the tax information forms (Forms 990, 199 & RRF-1) for almost all of our audit clients. Our major non-profit clients, which include past and present clients, are listed below:

Active Reading Clinic	Contra Costa Crisis Center
Alameda County Fairgrounds	Daly City Peninsula Partnership Collaborative
Alameda County Mayor's Conference	The Danny Fondation
Animal Charities of America	Diablo Regional Arts Association
Animal Spay Neuter International	Do Unto Others
Assistance League of Diablo Valley	Dogs on Death Row
Bay Area Stormwater Mgt Agencies Association	Educate America
Berkeley City Club Conservancy	Education Pioneers
Black Charities of America	Educational Chance Management, Inc.
Books for the Barrios	Family Paths, Inc.
Boys & Girls Clubs of San Mateo County	Fighting Back Partnership
California Agricultural Commissioners & Sealers Association	Food Bank of Contra Costa and Solano
California Judges Association	Friends of the Orinda Library
California Judges Foundation	Futures Explored, Inc.
CancerCURE of America	Habitats for Dogs and Cats
Cancer in the Family Relief Fund	Health and Medical Research Charities of America
Canine Wounded Heroes	Healthcare and Medical Research Alliance
Catholic Services Organizations of America	Hemophilia Foundation of Northern California
Cats on Death Row	Hillside Covenant Church
Center for Human Development	Hispanic & Latino Charities of America
Central Market Community Benefit District	Hispanics in Philanthropy
Charities under 1% Overhead	Horses on Death Row
Charities under 5% Overhead	Human & Civil Rights Organization of America
Children's Charitable Alliance	Independent Charities of America
Children's Charitable Alliance of Texas	International AIDS Society
Children's Charities of America	Jamestown Community Center
Children's Medical Research Charities of America	Jewish Charities of America
Children's AIDS Fund International	K to College
Children's Health Foundation	Lafayette War Veterans
Christian Charities USA	Las Trampas, Inc.
Christian Children's Charities	Lighthouse for the Blind
Christian Community Charities	Loaves & Fishes of Contra Costa
Civic Center Community Benefit District	Local Animal Charities of America
Clausen House	National Ranger Memorial Foundation
College Kids, Inc.	Regional Parks Foundation
Community Legal Services of East Palo Alto	Richmond Art Center
	San Francisco Organizing Project

NON-PROFIT AUDIT AND REVIEW CLIENTS (Continued)
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Concord Child Care Center, Inc.	San Francisco Urban Services Project
Conservation & Preservation Funds of America	San Mateo County Community Colleges Foundation
Contact Care Center	San Pablo Economic Development Corporation
Contra Costa Christian Schools	Sequoia Hospital Foundation
Eviction Defense Collaborative	Silicon Valley Education Foundation
Fighting Pack Partnership	St. Vincent de Paul Society
Local Independent Charities of America	Sonoma County Tourism Bureau
Local Independent Charities of Minnesota	Special Ops Survivors
Local Independent Charities of Texas	Sports Charities USA
Match-Two Prisoner Outreach	STS Academy
Military Support Group	Sudden Oak Death Research Foundation
Mission Graduates	United Worker's for the United Way
Monument Crisis Center	Vallejo Golf Club, Inc.
Newark Betterment Corporation	VESTIA Inc.
Nhat Hong Foundation	Volunteer Center of the East Bay
Northern California Family Center	Walnut Creek Chamber of Commerce
Partners in School Innovation	Walnut Creek Christian Schools Society
Public Employees Emergency Relief	Walnut Creek Library Foundation
Pure Works Foundation	The Wellness Community—SF East Bay
Real Options for City Kids	Wild Animals Worldwide
Regional Administrative Facility Corporation	Woodbridge Children's Center

Income Taxes

We have a full time year-round tax capability directed by Tim Krisch, CEO/Partner, Julia McKee, Tax Manager and Peter Medina, Client Manager. We use in-house computer tax programs for income tax planning and projections and for preparing tax returns. We have clients which are exempt from income taxation under several sections of the Internal Revenue Code, including 501(c) (3), 501(c) (4), 501(c) (6) and others. We have extensive experience with Forms 990, 199, and RRF-1 and we have dealt with Unrelated Business Income Taxation issues.

Our non-profit clients also rely on us to advise them on the complicated areas of sales and use taxes and employment taxes, and several of our clients rely on us to prepare all their employment tax and payroll tax returns. We have assisted non-profit clients with questions about independent contractor status, Section 403(b) plans, deferred compensation and workers compensation taxability, etc.

STAFFING

Our people accumulate an average of over 1500 hours of purely audit and accounting experience annually, which is far more than in any general service accounting firm. We keep the same people on the job, normally for at least three years, unless otherwise requested by our clients.

We pay particular attention to selecting people who have the specific experience and skills needed for your work. Over the years, we will give you the continuity you need, while introducing enough new people to keep our perspective fresh and provide you with the benefits of rotation. Our staff assigned to your work will continue to return each year, barring unexpected resignations by the people on your engagement.

We are interested in your reactions to our people and their approach to your work. Any changes in personnel will be reviewed with you in advance.

We do everything we can to ensure continuity because it helps you, it helps our staff and it helps us. We schedule the entire year in advance to avoid conflicts, and we give priority to clients who are able to accurately predict the date their books will be closed, so that the staff on their audit will not be affected if another client's closing or audit is delayed. We attempt to match personalities as well as skills and abilities so that our staff and yours will get along well.

Staff Turnover

We are very proud to say that our staff turnover ratio is dramatically less than other CPA firms our size. All five of our audit partners started with the firm as entry-level associates. The average overall number of years of experience for our firm is 7.9 years. In the past three years, we have lost an average of 2-3 staff per year.

We feel that our firm's core values, as established thirteen years ago, have had a huge impact on having this low staff turnover. From top to bottom we practice QBIRT (internally coined acronym for "Quality, Balance, Integrity, Respect, and Trust") in all aspects of our treatment and communication internally with our personnel and externally with our clients.

Team Assigned to Your Audit

Our people assigned to your work is yet to be determined, but will definitely include Vikki Rodriguez as Engagement Partner and David Alvey as Alternate/Technical Review Partner.

Our Partners lead by example. We are heavily involved in planning the engagement, drafting the financial statements and recommendations, and performing the work in our client's office. Vikki Rodriguez will be responsible for your audit.

Resumes for the partners assigned to your audit are located later in the proposal.

SPECIFIC AUDIT APPROACH

Overview

We have designed an audit approach specifically for non-profit Organizations. We use highly trained people, our own computers and software, and we minimize the impact on your staff. Our computerized approach maximizes our efficiency and lessens the load on our clients. Typically, we prepare drafts of the financial statements and notes for your review well before year-end and we give you detailed checklists of all the items we will need from you months in advance.

We will plan the audit in detail and prepare an Audit Plan which details the information we will need from you to complete our audit, along with the person responsible for preparing it and the date they will have it ready. We tailor it to refer directly to the schedules you already prepare.

We do not require special reports or reconciliations just for our audit. We have found that coordinating our team and our client's staff works very well because it helps minimize the impact on your staff at year end. This way the Audit Plan includes most data we need from you so you and your staff can plan and schedule your work accordingly. **Our clients know from prior experience with our firm, that we excel at minimizing our impact on your staff.**

Our audit actually starts in our office, so that when we do arrive in your office we are fully prepared and we minimize our impact on your operations.

In our offices, we cross-reference or reconcile your Audit Plan information, reports and schedules. The Engagement Partner **performs a detailed Analytical Review and will email our questions to you in advance of our arrival** in your offices. Our experience is that this Analytical Review identifies any potential issues and/or audit adjustments. This gives all of us time to address these items in person while the audit field-work is proceeding, instead of by telephone, fax and e-mail afterward.

When we start work in your offices, we will need you to complete your responses to the Analytical Review, but we will not need much of your time and we will not ask for more schedules or reports. Our Engagement Partner and Supervisor will meet with you on the first day of the year-end audit to discuss any remaining unanswered Analytical Review questions, review the status of the year-end closing and to determine if modifications to our approach are needed. This meeting sets the stage for the audit.

At the conclusion of our year-end work, our Partner and Supervisor will review the final financial statement drafts with you and your staff. The following week, another Partner will perform a "quality assurance review" of the financial statements and workpapers so that we will be ready to sign the financial statements as soon as your staff approves them.

Our strategy requires our Partners to be fully and actively involved in the planning and performance of the work and it allows us to issue final financial statements and reports timely after we finish our field-work in your offices.

You will find our strategy allows you to control the audit process, enables you to spread the work over the year as you wish and greatly reduces the pressure at year end.

SPECIFIC AUDIT APPROACH (Continued)
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Local Expertise and Resources

Our expertise and resources are local which provides our clients with timely on-the-spot responses to issues and questions as they arise. Our Audit Supervisors are on site daily while the audit team is in the field. Our Engagement Partners are readily available for discussing and resolving issues with the Audit Team, as well as meeting with our client as needed. In cases of highly complex operations or unusual issues, our Technical Review Partner is brought out to meet with the audit team and provide technical support, consultation and participate in meetings with our clients as needed. With all our resources available locally, our clients are assured of in depth, timely audits and expedient resolutions to questions and issues as they arise.

Client Tailored Risk Assessment

Gaining an understanding of the design of relevant procedures, controls and authorization levels is integrated with our risk assessment procedures which we consider throughout the entire audit process. As part of our risk assessment process we identify those transaction cycles we intend to rely on. Both processing procedures and controls that are to be relied on are tested with our audits.

Transaction cycle processing and control tests typically involve sampling techniques. Most of our transaction samples will run from twenty five to sixty transactions in size. We use interval and judgment sampling techniques with a high degree of stratification.

Our strategy to assessing risk begins with a brainstorming session of our audit team where they review your prior year financial statements and operations to identify areas of major audit risk. We also incorporate our consideration of other factors such as the risk of fraud, the economy, regulatory complexities or changes, credit market conditions and others into our initial assessment.

Major audit risks are further evaluated through consideration of relevant assertions to determine inherent risk due to error or fraud. For example, cash on hand has a relative higher inherent risk of loss due to theft than an infrastructure asset. High and medium inherent risk audit areas are further evaluated to determine relevant internal controls needed to prevent, detect and correct errors or fraud.

We start our evaluation of your internal controls by interviewing staff and meeting with members of management as needed. We review policies and procedure manuals and other documentation to determine the design of procedures and controls. As part of our evaluations we document narrative memoranda outlining the duties of each pertinent person as well as our GRID evaluation of the important nexus control points. The GRID is our own design; it is a two-axis chart we use to identify potential conflicts of duties in your controls. We enhance our evaluation by reviewing system profile reports, paying special attention to super-user rights. This data is then used to determine the presence or absence of compensating controls designed to mitigate conflicts of duties vested in a single individual.

We then test to verify that procedures and controls are operating effectively such that they reduce the risk that errors or fraud could occur and go undetected and uncorrected. We use a variety of techniques to verify controls are effective including: sampling, observation, documentation of reviews, examining system access reports and comparisons with other data.

After this has been completed, we assess the risk of material misstatement which is determined by the relative inherent risk of an area and the associated control risk to plan our substantive tests. That is, the risk that controls are not in place or are not operating effectively. Areas with a low risk of material misstatement assessment may receive limited substantive procedures while those with a high risk of material misstatement will receive significant substantive procedures.

SPECIFIC AUDIT APPROACH (Continued)

We then design our substantive testing procedures to ensure we obtain sufficient appropriate evidence about the financial statements and disclosures. Specific audit procedures are developed and documented in our audit programs and we develop potential internal control points for further evaluation as to significance and communicate those to staff.

Risk assessment processes are iterative and cumulative. That is, we must continually re-evaluate our assessments based on information and procedures gathered. It is not uncommon for an initial assessment and the corresponding substantive audit work to be restructured as a result of new data. Indeed it is the intent of current audit standards that the audit be responsive to risks.

Our substantive procedures are selected to be responsive to the assessed risk and relevant assertion and typically involve analytical procedures, third-party confirmation, estimation techniques, mini-max tests, trend analyses, recomputations, corroboration with other tests, tests in total, sampling and comparisons to data gathered in other municipal audits.

Risk assessment procedures would be incomplete without an evaluation of the adequacy of our evidence obtained including internal control tests, any significant deficiencies or material weaknesses and substantive test results. **These factors are considered prior to the release of our opinion in a final re-assessment process that includes our quality assurance review.**

Our primary objective in an audit of each client's financial statements is to opine on whether the financial statements, including disclosures, are free of material misstatement. Our opinion must be based on sufficient, appropriate audit evidence that we obtain and this evidence must be documented. To achieve this objective, we further refine our approach to be responsive to each individual audit. We may reduce the scope of our substantive audit tests provided we conclude there are effective specific controls in place which would detect and correct misstatements due to errors or fraud.

Fraud Considerations

Beginning with our 2004 audits, we employed additional audit steps required by Statement of Auditing Standards #99, *Consideration of Fraud in a Financial Statement Audit*. SAS #99 requires auditors to consider risk areas that may be susceptible to fraud and to then modify their audit strategy. We have been employing a variation of the SAS #99 concept since the early 1990's. For example, for many of our recurring clients, we visited all of their cash collection sites. We performed cash counts and reviewed cash handling practices and procedures, including security measures employed to limit access to cash. This and our planning meetings with our clients staff have resulted in the inclusion of a variety of special emphasis areas in our audits. We combine our fraud consideration brain storming sessions with our overall risk assessment process discussed above.

Client Participation in the Risk Assessment Process

Of course, any risk assessment process is incomplete without our clients' active participation. We hold meetings with senior finance staff and others within the Organization to discuss their views and assessments of risks affecting the financial statements. Our inquiries are backed up by reviews of the annual budget, Board and Finance Committee meeting minutes, and any other pertinent data we deem relevant.

We must also establish two-way communication with the Board or Audit/Finance Committee which we typically accomplish by meeting to discuss the audit process and timing, management representations and fraud considerations.

SPECIFIC AUDIT APPROACH (Continued)
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Ability to Provide Services on a Short Notice

We are always ready to provide our clients with the services they need. Depending on the amount of work involved we can adjust our calendar to accommodate smaller projects at any time. Larger projects can be problematic during our peak busy season which lasts from mid-September through December. During those months, our approach to providing services on a short notice is predicated on the principle that we must satisfy our existing obligations before accepting new work. In the rare instance that we are unavailable due to existing commitments, we have a number of recommended consultants that can assist you.

Communication and Coordination

We will meet with you at the start of the audit and conduct an exit conference at the end of fieldwork or shortly thereafter. This will ensure you know everything we do, with plenty of time to address any issues.

Two key objectives for a well-run audit are to ensure timely communication of the audit results and to provide for seamless coordination of the external auditors with your staff. The concept is virtually identical to our Accounting Issues Memorandum and detailed Closing Checklists that we typically prepare for our clients.

The Accounting Issues Memorandum concept was originated by one of our staff over a decade ago to function as a partner's brief of an engagement's status. It worked so well we expanded it to all our audits and share it with our clients. It has proven to be an indispensable communication and coordination tool ever since. This informal memo condenses and summarizes the audit status and issues as of the end of our interim work. It includes housekeeping matters, major and minor potential findings, scheduled audit fieldwork start and finish dates, etc. We produce this memo right in your office before the conclusion of our interim work, so you have an idea of what we've found so far and whether there are areas that need work.

Our Memorandum on Internal Control is drafted at year-end and may include significant issues raised with our interim phase Accounting Issues Memorandum as well as issues arising from our year-end work. We review a draft with you, so that you will have plenty of time to consider the facts and discuss our findings before the audit results are presented to the Board and Committees.

Quality Assurance

We are a member of the Quality Review Program of the AICPA, which means we subject ourselves to a peer review of our workpapers and quality control procedures every three years by independent accountants specializing in such work. **Our last peer review was just completed on January 31, 2018; we again received an unqualified opinion, the highest level of assurance possible.** A copy of our most recent peer review opinion is located at the end of this section. As part of the review, suggestions were made and properly addressed to improve our audits. These were minor in nature and are proprietary to our audit approach.

We meet all the independence standards and requirements of the General Accounting Office's Standards for Audit of Governmental Organizations, Programs, Activities and Functions, the American Institute of Certified Public Accountants, the California Society of Certified Public Accountants and the California State Board of Accountancy. Our performance has always met or exceeded the standards established by these bodies. **We have no record of substandard or unsatisfactory performance, nor have any claims ever been filed with any State Board of Accountancy against our firm or any employees.**

SPECIFIC AUDIT APPROACH (Continued)
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The State Controller's Office performed a review of our Single Audit Act work and reported that our work is in substantial compliance with generally accepted auditing standards and generally accepted governmental auditing standards, and was on the same level as that of the large accounting firms.

As part of the Quality Review Program, we perform annual in-house peer reviews of all our audit workpapers. These reviews are performed by people who were not associated with that client's work. These reviews result in written reports and recommendations which are submitted directly to our Quality Assurance Principal, Amy Meyer, for follow-up.

Internal Quality Assurance System

Every one of our audit and assurance engagements has an Engagement Partner responsible for the successful completion of the work as well as ensuring we maintain quality levels that satisfy professional standards. Our very high Partner to staff ratio of one to six is double that of traditional firms. We specifically structure our work for on-site Engagement Partner participation while the audit is being conducted. This structure is done by design to ensure we have active on the job oversight of staff and timely completion of the work.

We have always subjected our audit and assurance engagements to a second Quality Assurance Review. Historically this was performed by a second partner. However, over the past several years audit quality controls standards have been revised and enhanced. Standards issued by the American Institute of Certified Public Accountants and General Accountability Office now form the guidance in determining adequate quality controls for audit firms. While not required by the Standards, we believed it would be better to have an independent second review of the work by someone without engagement responsibilities and to have that person report to the shareholders directly as a group rather than any one shareholder.

Expectations of Organization Personnel

We provide our clients with an Annual Checklist to prepare for the audit. We expect our clients to properly close their books and make available the closed general ledger and checklist items prior to or on our first day of fieldwork. We request our clients to communicate their availability to us during our fieldwork so that we can efficiently work around any time conflicts.



www.CoughlanNapaCPACo.com
Company@CoughlanNapaCPACo.com

Report on the Firm's System of Quality Control

January 31, 2018

To Maze & Associates Accountancy Corporation and the
Peer Review Committee of the California Society of CPAs

We have reviewed the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation (the firm) in effect for the year ended May 31, 2017. Our peer review was conducted in accordance with the Standards for Performing and Reporting on Peer Reviews established by the Peer Review Board of the American Institute of Certified Public Accountants (Standards).

A summary of the nature, objectives, scope, limitations of, and the procedures performed in a System Review as described in the Standards may be found at www.aicpa.org/prsummary. The summary also includes an explanation of how engagements identified as not performed or reported in conformity with applicable professional standards, if any, are evaluated by a peer reviewer to determine a peer review rating.

Firm's Responsibility

The firm is responsible for designing a system of quality control and complying with it to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. The firm is also responsible for evaluating actions to promptly remediate engagements deemed as not performed or reported in conformity with professional standards, when appropriate, and for remediating weaknesses in its system of quality control, if any.

Peer Reviewer's Responsibility

Our responsibility is to express an opinion on the design of the system of quality control and the firm's compliance therewith based on our review.

Required Selections and Considerations

Engagements selected for review included engagements performed under *Government Auditing Standards*, including compliance audits under the Single Audit Act.

As a part of our peer review, we considered reviews by regulatory entities as communicated by the firm, if applicable, in determining the nature and extent of our procedures.

PEER REVIEW (Continued)

Opinion

In our opinion, the system of quality control for the accounting and auditing practice of Maze & Associates Accountancy Corporation in effect for the year ended May 31, 2017, has been suitably designed and complied with to provide the firm with reasonable assurance of performing and reporting in conformity with applicable professional standards in all material respects. Firms can receive a rating of *pass*, *pass with deficiency(ies)* or *fail*. Maze & Associates Accountancy Corporation has received a peer review rating of *pass*.

Coughlan Napa CPA Company, Inc.

Coughlan Napa CPA Company, Inc.

ENGAGEMENT TEAM

Resumes of Partners Assigned to Your Audit

We have included complete resumes of all people assigned to your audit/review below. We think you will agree after reviewing these resumes that our staff have significant amounts of experience and education in non-profit auditing and accounting.

VIKKI C. RODRIGUEZ, CPA, Engagement Partner – Vikki graduated from San Diego State University where she received her Bachelor of Science Degree in Accounting with a Minor in English, and received her Master's in Taxation at Golden Gate University in 2006. She is a Certified Public Accountant in the State of California. She is a member of the American Institute of Certified Public Accountants. Vikki spent a year and a half working as an accountant at the City of Daly City and her college years working part time for both municipal government and nonprofit organizations prior to joining the firm in 1998. Vikki has accumulated over 360 hours of continuing education in the past three years as an instructor, participant and student. She has attended many of the annual Nonprofit Organization Conferences held by the California CPA Foundation, as well as CSMFO conferences. Vikki has served as a member on several non-profit Boards and Audit Committees and is currently the Board President of the Center for Human Development. Her not-for-profit audit experience includes the following:

Pertinent Non-Profit Organizations:

Alameda County Fairgrounds	Hiller Aviation Institute
Alameda Mayor's Conference	Hillside Covenant Church
Animal Charities of America	Hispanics in Philanthropy
Animal Spay & Neuter International	Hispanic United Fund
Associated Community Action Program	Horses on Death Row
Berkeley City Club Conservancy	Human & Civil Rights Organizations of America
Black Charities of America	Impact Online
Books for the Barrios	Independent Charities of America
Boys & Girls Clubs of North San Mateo County	International Aids Society
California Agricultural Commission and Sealers Association	Jamestown Community Center
California Judges Association	Jewish Charities of America
California Judges Foundation	Kids for the Kingdom
Cancer CURE	Las Trampas, Inc.
Canine Wounded Heroes	Lighthouse for the Blind & Visually Impaired
Cats on Death Row	Local Animal Charities of America
Catholic Service Organizations of America	Local Independent Charities of America
Central Market Community Benefit District	Local Independent Charities of Minnesota
Charities under 1% Overhead	Local Independent Charities of Texas
Charities under 5% Overhead	Loaves and Fishes
Charity Without Borders	Metropolitan Community Foundation
Children's Aids Fund International	Military Support Groups of America
Children's Health Foundation	Military, Veterans & Patriotic Services Organization of America
Child Protection, Abduction & Abuse Prevention Charities of America	Mission Graduates
Children's Charities of America	Monument Crisis Center
Children's Charitable Alliance	National Ranger Memorial Foundation
Children's Charitable Alliance of Texas	Newark Betterment Corporation
	Partners in School Innovation

ENGAGEMENT TEAM (Continued)

Vikki Rodriguez (Continued)

Children's Medical Research Charities of America Christian Charities USA Christian Children's Charities Christian Community Charities Civic Center Community Benefit District Clausen House College Kids, Inc. Community Legal Services in East Palo Alto Conservation & Preservation Charities Contact Care Center Contra Costa Christian Schools Contra Costa Crisis Center Daly City Peninsula Partnership Collaborative Diablo Regional Arts Association Dogs on Death Row Educate America! Eviction Defense Council Family Paths, Inc. Fighting Back Partnership Food Bank of Contra Costa & Solano Friends of the Orinda Library Futures Explored Habitats for Dogs and Cats Health & Medical Research Charities of America Healthcare & Medical Research Alliance Hemophilia Foundation of Northern California	National Ranger Memorial Association Pittsburg Arts & Community Foundation Regional Parks Foundation Richmond Art Center Richmond Neighborhood Stabilization Corporation San Francisco Organizing Project San Francisco Urban Service Project San Mateo County Community College Foundation San Pablo Economic Development Corporation Sonoma County Tourism Bureau STS Academy St. Vincent De Paul Society Silicon Valley Education Foundation Special Ops Survivors The Danny Foundation Unique and Noteworthy Charities Vallejo Golf Club Vallejo Neighborhood Housing Service VESTIA, INC. Volunteer Center of Contra Costa Walnut Creek Chamber of Commerce The Wellness Community – SF East Bay West Contra Costa Transportation Advisory Committee Wild Animals Worldwide Women Children & Family Service Charities Woodbridge Children's Center
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DAVID ALVEY, CPA, Technical Review Partner - graduated from St Mary's College, Moraga with a Bachelor's of Science Degree in Accounting and a Minor in Business Administration. David has received **500 hours of continuing education in the past five years**. David has experience as an internal auditor at California Savings Bank in Oakland, CA. He is a Certified Public Accountant in the State of California. He is a member of the American Institute of Certified Public Accountants and the California Society of Certified Public Accountants. David is also a member of the Association of Certified Fraud Examiners. His relevant audit experience includes (non-profit clients are in bold):

Alameda Mayors Conference

City of American Canyon
American River Authority
Alameda County Transportation Authority
Alameda County Transportation Improvement
Authority
Alameda-Contra Costa Transit District
Alameda Mastic Senior Center

Freeport Regional Water Authority

City of Galt
City of Hayward
City of Larkspur
City of Los Altos
City of Livermore
City of Manteca
Mid-Peninsula Water District

ENGAGEMENT TEAM (Continued)

David Alvey, Continued:

Association of Bay Area Governments
Associated Community Action Program
Bay Area Clean Water Agencies
City of Benicia
Berkeley City Club Conservancy
Bethel Island Municipal Improvement District
Calaveras County Water District
Castle Rock County Water District
Central Contra Costa Sanitary District
Central Market Community Benefit District
Civic Center Community Benefit District
Clausen House
Coastside County Water District
Contra Costa Water Financing Authority
Contra Costa Water District
Contra Costa Water District Retirement Plan
City of Cupertino
City of Daly City
Daly City Peninsula Partnership Collaborative
City of Davis
Delta Diablo Sanitation District
Diablo Water District
DSRSD/EBMUD Recycled Water Authority
Dublin San Ramon Services District
East Bay Municipal Utilities District (EBMUD)
EBMUD Employee Retirement System
East Palo Alto Sanitary District
Education Pioneers
El Dorado Irrigation District
City of Escalon
Fairfield-Suisun Sewer District
Hemophilia Foundation of Northern California
ID Business Solutions
Landmark Heritage Foundation
Lighthouse for the Blind
Middle Fork Project Finance Authority

Mission Graduates
Monument Crisis Center
City of Napa
City of Oakley
Partners in School Innovation
City of Petaluma
City of Pittsburg
Pittsburg Arts & Community Foundation
Placer County Water Authority
City of Pleasant Hill
Regional Parks Foundation
Real Options for City Kids
City of Rio Vista
Rose Foundation
City of Roseville
City of San Leandro
San Mateo Community College Foundation
San Mateo County Transportation Authority
Peninsula County Joint Powers Authority
San Mateo County Transit District
San Pablo Economic Development Corporation
Santa Clara Valley Water District
Skyline County Water District
Solano Irrigation District
Solano Transportation Authority
South San Joaquin Irrigation District
Southern Marin Fire Protection District
Stanislaus Waste to Energy
Stinson Beach County Water District
Stopwaste
City of Sunnyvale
Upper Mokelumne River Watershed Authority
Walnut Creek Chamber of Commerce
The Wellness Community
West Bay Sanitary District
Zone 7 Water Agency

FEES

Certification

Vikki Rodriguez and David Alvey are authorized to submit this proposal and negotiate and sign contracts with the Emeryville Transportation Management Association and the Mountain View Transportation Management Association. Our offer is firm and irrevocable for a period of 90 days from the date of this proposal.

Scope of Work Covered in this Proposal

This proposal is for an audit of the financial statements for fiscal year ended December 31, 2019 for the Emeryville Transportation Management Association and the Mountain View Transportation Management Association.

Total Cost of the Financial Statement Audits

Our Estimated All-Inclusive Maximum Price for the services specified in the Request for Proposal for the year ended December 31, 2019 are as follows:

Emeryville Transportation Management Association	\$10,000
Mountain View Transportation Management Association	\$10,000

Additional Services

Any additional services will be performed and billed only on the Organization's prior approval at our standard billing rates.

Fees and Billings

Our fees are firm fixed prices. In determining our fees, we understand that the Organization's records will be in condition to be audited; that is, transactions will be properly recorded in the general ledger and subsidiary records, these accounting records and the original source documents will be readily available to us, we will be furnished with copies of bank reconciliations and other reconciliations and analyses prepared by the Organization and Organization personnel will be reasonably available to explain procedures, prepare audit correspondence and obtain files and records.

We do not bill our clients for overruns related to services within our audit scope. At times, our clients may not be quite ready for audit (i.e. general ledger was not properly closed or client staff are not available during our scheduled fieldwork) – in these cases, we will meet with our clients to develop a game plan for preparing for, and completing, the audit without having to incur additional costs. If extended procedures need to be performed and are substantial, we will communicate this with our clients and establish an amount not to be exceeded prior to commencing any additional work

We do not post separate rate structures for non-profit audit work. We view this work as being every bit as important and valuable as the work we perform for other clients and we put our best people on it. Any consulting work you request will be performed at the same rates as our audit work.

Costs in Subsequent Years

For our year-to-year contracts, we only increase our recurring fees for the change in the services component of the Bay Area Cost of Living Index for the San Francisco Bay Area which ranges from 2-5% each year. If the Organization wishes to pursue a longer term contract, we would be happy to commit to 3% flat fee increases for each contracted year.

REFERENCES

Food Bank of Contra Costa and Solano – A client since 1991

Principal Contact – HuLynne Besharatpour, Finance Director (925) 771-1308

Work scope & Reports:

- Financial Statements
- Memorandum on Internal Control
- Single Audit Act Report
- Tax Related Forms 990, 199 and RRF-1

LightHouse for the Blind and Visually Impaired – A Client since 2014

Principal Contacts – Alan J. Hencky, Director of Finance (415) 694-7369 and

Iris Feng, Controller (415) 694-7341

Work scope & Reports:

- Financial Statements
- Memorandum on Internal Control
- Single Audit Act Report
- Tax Related Forms 990, 199 and RRF-1

Center for Independent Living – A Client since 2018

Principal Contact – Patti Sharkey, Finance Director (510) 841-4776

Work scope & Reports:

- Financial Statements
- Memorandum on Internal Control
- Single Audit Act Report
- Tax Related Forms 990, 199 and RRF-1

Boys & Girls Clubs North San Mateo County – A client since 2017

Principal Contacts – Aubrey Merriman, CEO (650) 589-7090 and

Ben Tan, CFO (650) 438-4653

Work scope & Reports:

- Financial Statements
- Memorandum on Internal Control
- Tax Related Forms 990, 199 and RRF-1

Jamestown Community Center – A client since 1998

Principal Contact – Evelyn Davison, CFO (415) 757-6887

Work scope & Reports:

- Financial Statements
- Memorandum on Internal Control
- Tax Related Forms 990, 199 and RRF-1

LICENSE AND INDEMNITY AGREEMENT

This LICENSE AND INDEMNITY AGREEMENT (this “Agreement”) is made this ____ day of _____, 2020 (the “Effective Date”), by and between SHM EMERYVILLE, LLC, a Delaware limited liability company (“Licensor”), and Emeryville Transportation Management Association, a non-profit corporation (“Licensee”).

BACKGROUND

A. Licensor is the lessee of certain real property commonly known as Emeryville Marina located at 3310 Powell Street, Emeryville, California (the “Property”) pursuant to a lease agreement with the City of Emeryville (the “Lease”).

B. Licensee desires to use a portion of the Property as depicted on Exhibit A (the “Licensed Area”) for vehicular ingress and egress in order for buses operated by Licensee to change direction of travel on Powell Street (the “Permitted Use”).

C. Licensor agrees to permit Licensee to use the Licensed Area for the Permitted Use, subject to the terms and conditions of this Agreement.

NOW, THEREFORE, in consideration of the premises and other good and valuable consideration, the receipt and legal sufficiency of which are hereby acknowledged, the parties, intending to be legally bound hereby, agree as follows:

1. Licensor grants to Licensee a non-exclusive revocable license to use the Licensed Area for the Permitted Use, and for no other use whatsoever (the “License”). Without limiting the foregoing, in no event may Licensee park or store any buses or vehicles in the Licensed Area. The term of this License shall be twelve (12) full calendar months, commencing on the Effective Date ending on the last day of the twelfth full calendar month after the Effective Date, subject to earlier termination in accordance with the terms hereof. Thereafter, this License shall automatically renew for five (5) consecutive periods of twelve (12) months each unless terminated by either party upon written notice to the other delivered not less than thirty (30) days prior to the expiration of the then-current term. Licensee acknowledges and agrees that it has no title or leasehold in or to the Property, and has not, does not and will not claim any such title, leasehold or easement over the Property.

2. Licensee shall make no improvements, modifications or additions to the Licensed Area, unless consented to by Licensor in Licensor’s sole discretion. Licensee shall use the Licensed Area in strict compliance with all applicable laws, ordinances, regulations and orders of federal, state, county or other governmental authorities having jurisdiction thereof. Licensee shall not materially interfere with the operations on the Property.

3. Licensee shall use the Licensed Area at its own risk and hereby assumes all risk of loss resulting from its use of the Licensed Area as provided herein, it being acknowledged and agreed that Licensor shall not be responsible for any loss or damage occurring to Licensee or its property. Licensee agrees (a) to accept the Licensed Area in its AS-IS condition existing as of the Effective Date, (b) that Licensor has no obligation to perform any work or make any alterations or improvements to the Property or the Licensed Area, and (c) that Licensor has no obligation to

perform or provide any security or other services to the Licensed Area or to otherwise protect or care for the property of Licensors.

4. Licensee shall obtain and carry at all times, at Licensee's sole cost and expense, comprehensive general liability insurance on an occurrence basis (including contractual liability, personal injury and property damage coverage) of at least \$1,000,000, naming Licensors and the City of Emeryville as an additional insured. Licensee shall provide evidence of such coverage within five (5) business days following Licensors's request.

5. Licensee shall repair any and all damage to the Property caused by its use thereof, and Licensee shall indemnify, defend and hold Licensors and the City of Emeryville harmless from and against any costs, damages, liabilities, losses, expenses, liens or claims (including reasonable attorney's fees) for injuries to persons or damage to property arising out of or related to use of the Property by Licensee, its agents, employees, contractors, customers or invitees. This section shall survive the expiration or earlier termination of this Agreement.

6. In the event Licensee fails to perform, comply with, or observe any agreement or obligation of Licensee hereunder and such failure continues for ten (10) business days after written notice to Licensee and the City of Emeryville, Licensors may, at its option, terminate the License upon written notice to Licensee. In addition, this Agreement shall terminate immediately without notice in the event of termination of the Lease for any reason.

7. This Agreement shall be binding upon and inure to the benefit of the parties hereto and their respective successors and assigns. Notwithstanding the foregoing, Licensee shall not assign or transfer this Agreement without Licensors's prior consent, which may be withheld in Licensors's sole discretion.

8. Any notice required to be given hereunder shall be in writing and shall be sent by nationally recognized overnight courier service (with proof of service) or certified or registered mail (return receipt requested and first-class postage prepaid) to such address set forth on the signature page hereto (or such other address as changed by notice in accordance with this Section), and all such notices shall be deemed to have been delivered as of the date so delivered (or refusal of delivery).

9. This Agreement constitutes the entire agreement between the parties with respect to the subject matter hereof and supersedes all prior agreements and understandings, oral or written, between the parties with respect hereto. This Agreement may be changed, amended or modified only by a written agreement signed by Licensors and Licensee, and after written notice has been provided to the City of Emeryville at least five business days in advance of the proposed modification taking effect. The parties acknowledge that they were each represented by counsel in connection with this Agreement and that any rule of construction to the effect that ambiguities are to be resolved against the drafting party shall not be employed in the interpretation of this Agreement.

10. This Agreement shall be governed by the laws of the State of California.

11. If any provision of this Agreement is held to be illegal, invalid or unenforceable under present or future laws, such provision shall be fully severable; this Agreement shall be

construed and enforced as if such illegal, invalid or unenforceable provision had never comprised a part of this Agreement; and, the remaining provisions of this Agreement shall remain in full force and effect and shall not be affected by such illegal, invalid, or unenforceable provision or by its severance from this Agreement.

12. Licensee shall not record this Agreement or any memorandum thereof.

13. No waiver by either party of any provision hereof shall be deemed to have been made unless such waiver be in writing signed by the waiving party. The failure of either party to insist upon the strict performance of any of the covenants or conditions of this Agreement, or to exercise any option herein conferred, shall not be construed as waiving or relinquishing for the future any such covenants, conditions or option, but the same shall continue and remain in full force and effect.

14. This Agreement may be executed by the parties hereto in separate counterparts, each of which so executed and delivered shall be an original, but all such counterparts shall together constitute one and the same instrument.

[Signature page follows]

IN WITNESS WHEREOF, the parties have executed and delivered this Agreement as of the day and year first above written.

LICENSOR:

SHM EMERYVILLE, LLC, a Delaware
limited liability company

By: _____

Name:

Title:

Address for notices:

SHM EMERYVILLE, LLC
3310 Powell Street
Emeryville, CA 94608

LICENSEE:

Emeryville Transportation Management
Association

By: _____

Name:

Title:

Address for notices:

Emeryville TMA
c/o Gray Bowen Scott
1211 Newell Avenue, Suite 200
Walnut Creek, CA 94596
Attn: Executive Director

Address for notices to the City of Emeryville:

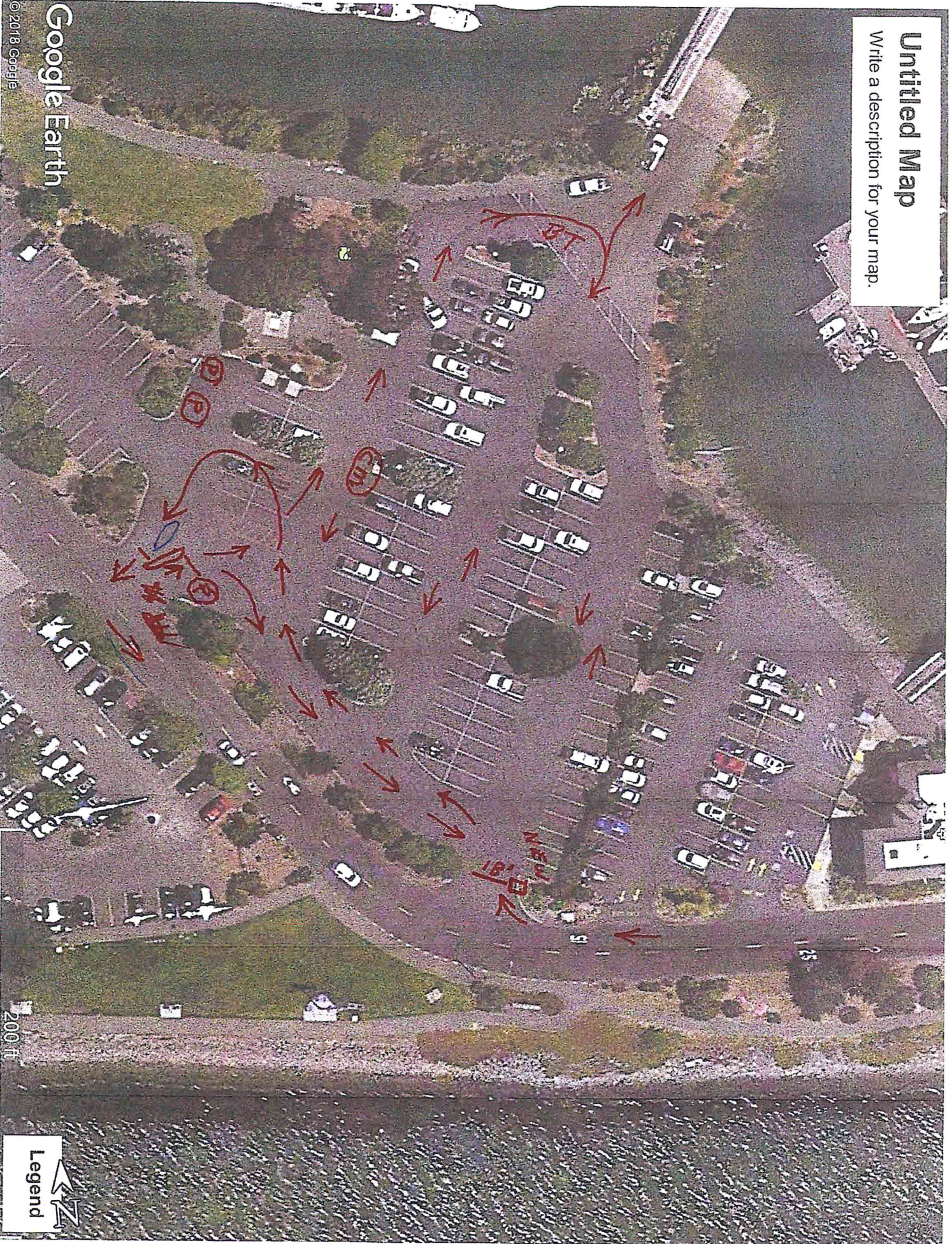
City of Emeryville
Attn: Public Works Director
1333 Park Avenue
Emeryville, CA 94608

Untitled Map

Write a description for your map.

Google Earth

© 2018 Google



200 ft

Legend



GRANT SUBRECIPIENT CONTRACT

EXHIBIT A

1. PROJECT DESCRIPTION

The City of Emeryville ("City"), in partnership with Emeryville Transportation Management Authority ("ETMA" also referred to as "Subrecipient") and Alameda-Contra Costa Transit District ("AC Transit"), is proposing to expand upon its existing Transit Signal Priority ("TSP") systems by deploying new and upgraded TSP infrastructure at signalized intersections along project corridors utilized by AC Transit and ETMA buses.

TSP is a low-cost, mature operational strategy that facilitates the movement of transit buses through signalized intersections to improve transit reliability. Intersections that already have legacy infrared (IR) phase selectors will be upgraded to multimode phase selectors supporting IR and GPS-based TSP, and new multimode phase selectors will be procured and installed at locations that currently do not have existing TSP equipment. New GPS-based vehicle equipment will be procured by AC Transit and ETMA for installation on buses that utilize the project corridors.

The City will request support from its on-call traffic engineering consultant to provide technical support in updating the TSP settings and timing parameters for the traffic signals on the project corridors. By collaborating together, the City and both transit operators will achieve comprehensive benefits for users of all modes along the City roadways.

2. SERVICES

Intersections that already have legacy infrared (IR) phase selectors will be upgraded to multimode phase selectors supporting IR and GPS-based TSP, and new multimode phase selectors will be procured and installed at locations that currently do not have existing TSP equipment. New GPS-based vehicle equipment will be procured by AC Transit and ETMA for installation on buses that utilize the project corridors.

- 1) City will hire Global Traffic Technologies ("GTT") to procure and install all equipment identified as Field Equipment in the Summary of Equipment below.
- 2) AC Transit will hire GTT to procure and install all equipment identified as AC Transit equipment in the Summary of Equipment below.
- 3) ETMA will hire GTT to procure and install all equipment identified as ETMA equipment in the Summary of Equipment below.

The **Summary of Equipment** to be procured and installed is as follows:

- Field Equipment
 - GTT Model 3100 GPS Radio Unit (GPS Receiver w Antenna & cables)
 - GTT Model 768 AIP Multimode Auxiliary Interface Panel

- GTT Model 764 Multimode Phase Selector
- GTT GPS 1070 Cable (Field - Signal/Intersection)
- AC Transit Equipment
 - GTT GPS Preemption Vehicle Kit
 - Model 2101 Low Priority GPS Vehicle Control Unit, Model 1050 GPS/Radio Antenna, and Model 2171 GPS Vehicle Interface Cable (complete kit with wiring block)
 - GTT ASM Model 4010 Conditional Priority Units (Vehicle Computer)
 - GTT ASM Automated Schedule Management Software
 - GTT ASM & CMS Software maintenance (1st year)
 - GTT TSP Bus Equipment Installs
- ETMA Equipment
 - GTT GPS Preemption Vehicle Kit
 - Model 2101 Low Priority GPS Vehicle Control Unit, Model 1050 GPS/Radio Antenna, and Model 2171 GPS Vehicle Interface Cable (complete kit with wiring block)
 - GTT ASM Model 4010 Conditional Priority Units (Vehicle Computer)
 - GTT ASM Automated Schedule Management Software
 - GTT ASM & CMS Software maintenance (1st year)
 - GTT TSP Bus Equipment Installs

3. PERFORMANCE CRITERIA

Staff from each agency will manage the separate contracts with GTT, oversee procurement, and oversee installation services. Staff from City of Emeryville will oversee installation of equipment at the intersections and will manage the overall summary of invoices to report back to Metropolitan Transportation Commission (“MTC”).

Within ninety (90) calendar days of the end of the Project or June 30, 2021, whichever is earlier, the Subrecipient will submit a report, which must contain the following:

- ☒ The actual grant-funded Project expenditures.
- ☒ A description of the completed Project.

3.1 Time for Performance

The Services by Subrecipient are to commence on the “Effective Date” of the Grant Subrecipient Contract and shall continue in full force and effect through and including June 30, 2021, or until completed, whichever occurs first.

4. BUDGET

Approximately \$356,504 in project funds have been approved for the purchase and installation of TSP Equipment as part of the IDEA Grant Funding Agreement between

the City and MTC. The estimated distribution of these funds can be summarized as follows:

- **Equipment for City**
 - Field Equipment = \$77,685
 - \$5,179.00 per intersection (15 intersections)
 - 15% cash match from City = \$11,652.75
- **Equipment for AC Transit**
 - Bus Equipment = \$209,114
 - \$6,970.47 per bus (30 buses)
 - 15% cash match from AC Transit = \$31,367.10
- **Equipment for ETMA**
 - Bus Equipment = \$69,705
 - \$6,970.50 per bus (10 buses)
 - 15% cash match from ETMA = \$10,455.75
- **TOTAL PROJECT BUDGET = \$356,504**

5. DISBURSEMENT OF FUNDS

Subject to the availability of funding from MTC and acceptance of Project completion from City of Emeryville, AC Transit, and ETMA, the City shall disburse Project Funds in an amount that is equal to 85% of the Project's eligible costs (as determined by Exhibit B and Exhibit C) incurred by AC Transit, which is estimated to be One Hundred Seventy Seven Thousand, Seven Hundred and Forty Seven Dollars (\$177,747) shall be disbursed in this manner:

- **Passthrough IDEA funds from City to AC Transit**
 - Reimbursement of 85% of eligible project costs
- **Passthrough IDEA funds from City to ETMA**
 - Reimbursement of 85% of eligible project costs
- **IDEA Project funds from MTC to City**
 - Reimbursement of 85% of eligible project costs

The City may grant additional funds at its discretion for use by the Contractor to assure the successful completion of the Project or Services. Any additional funds contributed to the Project budget will be subject to the 15% local cash match requirements for all parties.

Notwithstanding anything to the contrary in this Contract, the City's obligation hereunder to provide Project Funds to AC Transit for the purpose of reimbursing AC Transit for its qualified costs and expenses shall be fully contingent upon the availability of funding under the Master Agreement and Supplement and the allowability of AC Transit invoiced costs and expenses. In the event City or MTC finds any of AC Transit's costs or expenses to be non-allowable, AC Transit shall be solely liable for such costs or

expenses and must return any Project Funds expended on such non-allowable costs or expenses to City within thirty (30) days of notification by the City.



City of Emeryville

CALIFORNIA

GRANT SUBRECIPIENT CONTRACT

THIS GRANT SUBRECIPIENT CONTRACT ("Contract") is entered into as of this _____ day of _____, 2020 (the "Effective Date"), by and between **THE CITY OF EMERYVILLE**, a municipal corporation, ("City") and **EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION** ("Subrecipient"). The City and Subrecipient may be collectively referred to as "Parties" or individually referred to as "Party" in this Contract.

WITNESSETH THAT

WHEREAS, the Metropolitan Transportation Commission ("MTC") operates a grant program to assist cities, counties and transit agencies deploy advanced technologies to enhance mobility, sustainability and safety along major arterials called the Innovative Deployments to Enhance Arterials ("Program"); and

WHEREAS, Subrecipient and Alameda-Contra Costa Transit District ("AC Transit") operate buses along major arterials within the City; and

WHEREAS, City desires to expand upon its existing Transit Signal Priority (TSP) system by deploying new and upgraded TSP infrastructure at signalized intersections along corridors utilized by buses within the City ("TSP Expansion"); and

WHEREAS, the TSP Expansion requires the purchase and installation of Global Traffic Technologies ("GTT") GPS vehicle equipment on buses operating within the City; and

WHEREAS, on July 1, 2018, the City and MTC entered into the Master Funding Agreement between MTC and City for Planning, Programming, Transportation, Transit, Land Use and Other Projects ("Master Agreement"); and

WHEREAS, on August 1, 2018, pursuant to the terms of the Master Agreement, MTC and the City entered into Supplement 1 to Master Agreement, and its subsequent amendment dated October 3, 2018 ("Supplement") to fund TSP expansion; and

WHEREAS, the City and the Subrecipient have an interest in furthering the purpose of the Program and TSP Expansion; and

WHEREAS, the City and the Subrecipient have justified sole sourcing equipment from GTT due to the compatibility with existing on-street infrastructure, and the unique capability of independently requesting TSP to a bus based on real-time schedule & headway adherence instead of a time interval, which is much more efficient; and

FOR CITY USE ONLY			
Contract No.		CIP No.	
Resolution No.		Project No.	

WHEREAS, the City and the Subrecipient recognize that the purchase and installation of TSP equipment purchased from GTT on buses operating within the City ("Project"), as more fully described in **EXHIBIT A**, is eligible for funding from the Program pursuant to the terms of the Master Agreement and Supplement; and

NOW, THEREFORE, in consideration of the mutual covenants herein set forth and the mutual benefits to be derived there from, the Parties agree as follows:

A G R E E M E N T

1. INCORPORATION OF RECITALS

The Recitals set forth above are true and correct and are incorporated into this Contract as though fully set forth herein.

2. SUBRECIPIENT FUNDING AND SUPPORT

For Fiscal Year(s) 2019/20 ("Fiscal Year"), the City has programmed **Seven Hundred, Forty Five Thousand, Eight Hundred Eighty-Eight Dollars (\$745,888)** for the Project ("Project Funds"). The Project Funds will be disbursed to Subrecipient, as checked below:

- ☐ In a lump sum upon execution of this Contract by the Parties. Project Funds disbursed shall be expended during the Fiscal Year solely on the Project and Services as described in **Exhibit A**. Subrecipient shall return to the City any Project Funds not expended during the Fiscal Year within thirty (30) calendar days of either completion of the Project or the end of the Fiscal Year, whichever occurs first.
- ☒ As set forth in **Exhibit A**.

3. SERVICES

The Subrecipient's scope of services and the time periods of performance for such services are set forth in **EXHIBIT A** ("Services" and "Performance Criteria") attached hereto and by this reference made a part hereof. The Subrecipient shall not undertake any work under the terms of this Contract that is outside of the Services as outlined in **EXHIBIT A**.

4. STANDARD OF CARE

Subrecipient shall perform all Services under this Contract in a skillful and competent manner, consistent with the standards generally recognized as being employed by professionals in the same discipline in the State of California, and consistent with all applicable laws. Subrecipient represents that it, its employees and subcontractors have all licenses, permits, qualifications and approvals of whatever nature that are legally required to perform the Services, including any required business license, and that such licenses and approvals shall be maintained throughout performance of the Services.

5. TIME OF PERFORMANCE

The time for performance is as checked below:

- ☐ The Services by Subrecipient are to commence on the "Effective Date" and shall continue in full force and effect through and including **JUNE 30, 2021**, or until completed, whichever occurs first.
- ☒ As set forth in **Exhibit A**.

6. RECORD RETENTION AND AUDITS

The Subrecipient shall maintain such property, personnel, financial and other records and accounts to assure proper accounting for all Project Funds authorized under this Contract. Records, maps, field notes and supporting documents and all other records pertaining to the use of Project Funds disbursed to the Subrecipient hereunder shall be retained by the Subrecipient and available to the City and/or MTC for examination and for purposes of performing an audit for a period of five (5) years from the date of expiration or termination of this Contract. The Subrecipient shall permit on-site inspection by City representatives or other federal or state officials with oversight over the Project or Services with fifteen (15) business days prior written notice, and ensure that its officials, employees, consultants and agents furnish such information and cooperation, as in the judgment of the City, may be relevant to a question of compliance with contractual conditions and directives, or the effectiveness, legality, and achievements of the Project and/or Services, or for audits. All the Project and/or Services specific Subrecipient records shall be made available to representatives of the City and/or MTC for review upon request. In the event of litigation or an audit relating to this Contract or funds paid to the Subrecipient by the City under this Contract, such records shall be retained by the Subrecipient until all such litigation or audit has been resolved. This section shall survive termination of this Contract.

7. ACCOUNTING

- A. All expenditures shall be supported by properly executed payrolls, time records, invoices, contracts, or vouchers, or other official documentation evidencing in proper detail the nature and propriety of the charges.
- B. The Subrecipient shall establish and maintain on a current basis an adequate accrual accounting system in accordance with generally accepted accounting principles, practices, and standards.
- C. At all times, the Subrecipient shall maintain the financial books and records of the Subrecipient to be established pursuant to this Contract and maintained by the Subrecipient separate and apart from other Subrecipient financial records and shall set forth all financial activity hereunder as a separate line item in the annual budget of the Subrecipient.

8. REPORTING REQUIREMENTS

The Subrecipient shall submit reports as requested by the City in order to fulfill its requirements in accordance with the Master Agreement and Supplement. In addition, the Subrecipient shall submit the following reports in order for the City to have adequate information to fulfill the reporting requirements of the grant, as checked below:

- ☒ Within ninety (90) calendar days of the end of the Project or the end of the fiscal year, whichever is earlier, the Subrecipient will submit a report, which must contain the following:
 - ☐ A description of the actual Project revenue received, including but not limited to, City grant funds, other agency grant funds, private and corporate donations, as well as any sales.
 - ☒ The actual grant-funded Project expenditures.
 - ☒ A description of the completed Project.
 - ☐ Copies of any promotional materials, newspaper articles or other publicity.
 - ☐ The signature of the Community Services Director prior to submittal to the City's Contract Coordinator.
 - ☐ Other: Description
- ☐ On a monthly / quarterly basis, the Subrecipient will submit a report, which must contain the following:
 - ☐ A description of the actual Project revenue received, including but not limited to, City grant funds, other agency grant funds, private and corporate donations, as well as any sales.
 - ☐ The actual Project expenditures by line-item.
 - ☐ A description of the completed Project, including attendance numbers.
 - ☐ Copies of any promotional materials, newspaper articles or other publicity.
 - ☐ Other: Description
- ☐ As set forth in **Exhibit A**.

9. INDEPENDENT CONTRACTOR

The Subrecipient hereby covenants and declares that it is engaged in an independent business and agrees to perform the Services as an independent contractor and not as the agent or employee of the City. The Subrecipient agrees to be solely responsible for its own matters relating to the time and place the Services are performed; the instrumentalities, tools, supplies and/or materials necessary to complete the Services; hiring of consultants, agents or employees to complete the Services; and the payment of employees, including compliance with Social Security, withholding and all other regulations governing such matters. The Subrecipient agrees to be solely responsible for its own acts and those of its subordinates and employees during the term of this Contract.

10. CALIFORNIA LABOR CODE REQUIREMENTS

It shall be mandatory upon the Subrecipient and all subcontractors to comply with all applicable [California Labor Code](#) provisions, which may include but are not limited to prevailing wages (Labor Code Sections 1771, 1774 and 1775), employment of apprentices (Labor Code Section 1777.5), certified payroll records (Labor Code Sections 1771.4 and 1776), hours of labor (Labor Code Sections 1813 and 1815) and debarment of contractors and subcontractors (Labor Code Sections 1777.1).

Subrecipient shall defend, indemnify and hold the City, its officials, officers, employees and agents free and harmless from any claim or liability arising out of any failure or alleged failure to comply with applicable California Labor Code provisions.

11. CITY LABOR REQUIREMENTS

As of the Effective Date, compliance with the City's living wage ordinance is ☐ required / ☒ not required for this Contract. If this Contract provides for compensation to Subrecipient of \$25,000 or more within a single fiscal year for providing Services to the City, then Subrecipient shall comply with the requirements of the City's Living Wage Ordinance set forth in [Chapter 31 of Title 5 of the Emeryville Municipal Code](#), unless (i) Subrecipient is a governmental entity, (ii) this Contract is subject to a higher prevailing wage rate as defined in the California Labor Code, or (iii) this Contract is subject to federal or state laws or regulations that would preclude the application of the City's laws. Compliance with the Living Wage Ordinance, if applicable, shall be required during the term of the Contract for all employees of Subrecipient who perform at least twenty-five percent (25%) of the work arising from this Contract, unless said employees are otherwise exempt from the application of the Living Wage Ordinance pursuant to [Section 5-31.08 of the Emeryville Municipal Code](#). Subrecipient shall promptly provide to the City documents and information verifying compliance with the requirements of the Living Wage Ordinance within ten (10) working days following a written request for such documentation and information from the City. Failure to comply with the Living Wage Ordinance provides that a person claiming a violation thereof may bring an action against Subrecipient for back pay, reinstatement and compensatory damages, as well as a penalty up to three times the amount of damages for a willful violation, plus reasonable attorney's fees and costs. In addition, the City may terminate the Contract and pursue any other remedies available to the

City, including debarment, for violations of the Living Wage Ordinance. Subrecipient shall notify each of its affected employees with regards to wages that are required to be paid pursuant to this Contract. "Living Wage" means no less than **\$16.20 PER HOUR** (which is [subject to increase annually on July 1st](#) to reflect the twelve-month average increase to the Consumer Price Index for all urban consumers in the San Francisco-Oakland-San Jose Metropolitan Statistical Area for the preceding year from May to April, not to exceed three percent (3%) in any one year) including wages and health benefits. If employer contributions for health benefits are not paid on an hourly basis, the employer must demonstrate to the City the hourly value of such benefits in order to receive credit for such payments to covered employees.

In addition to the Living Wage Ordinance, the Subrecipient may be required to comply with the [City's Minimum Wage, Paid Sick Leave, and Other Employment Standards Ordinance](#), as set forth in [Chapter 37 of Title 5 of the Emeryville Municipal Code](#), to the extent it is applicable.

12. INSURANCE

Subrecipient shall not commence performance of Services or the Project under this Contract until it has provided evidence satisfactory to the City that it has secured all insurance required under **EXHIBIT B**, attached hereto and incorporated herein by this reference. Failure to provide and maintain all required insurance shall be grounds for the City to terminate this Contract for cause.

For purposes of this Contract only, the term "AGENCY" as used in **EXHIBIT B** shall refer to Emeryville Transportation Management Association, and the term "MTC" shall refer to Metropolitan Transportation Commission and the City of Emeryville. With respect to submission of Certificates of Insurance as set forth in paragraph 1.G (pp. 8-9) of **EXHIBIT B**, Subrecipient shall also submit the required documentation to the City at the email addresses provided for in Section 17 of this Contract.

13. INDEMNIFICATION

To the fullest extent permitted by law, Subrecipient shall indemnify, defend, and hold harmless City and City's members, officers, agents, employees and volunteers, and MTC, its Commissioners, representatives, agents and employees from and against any and all claims, losses, liabilities of every kind, nature and description, damages, injury (including without limitation injury to or death of an employee of Subrecipient or subcontractors as well as any claim by any employee, agent, Subrecipient or independent contractor hired or employed by Subrecipient that such persons or individuals are entitled to any benefit otherwise provided to employees of the City, including coverage under the California Public Employee Retirement System), costs and expenses of any kind, whether actual, alleged or threatened, including, without limitation, incidental and consequential damages, court costs, reasonable attorneys' fees, litigation expenses, and fees of expert contractors or expert witnesses incurred in connection therewith and the costs of investigation, arising out of, pertaining to, or relating to, directly or indirectly, in whole or in part, the negligence, recklessness, or

willful misconduct of Subrecipient, any subcontractor, anyone directly or indirectly employed by them or anyone that they control. This indemnification obligation is not limited in any way by any limitation on the amount or type of damages or compensation payable to or for Subrecipient. This obligation to indemnify and defend the City, its members, officers, agents, employees and volunteers and MTC, its Commissioners, representatives, agents and employees shall survive termination of this Contract.

14. WAIVER AND RELEASE

Subrecipient hereby waives, releases, and discharges and agrees not to sue the City, their representatives, officials, officers, employees, attorneys, agents, and volunteers for any injury, death, or damage to or loss of personal property arising out of, pertaining to, or relating to, directly or indirectly, the Project, the Services or this Contract. Further, after consultation with its independent counsel, Subrecipient expressly waives any and all rights provided by California Civil Code Section 1542, which states that:

A GENERAL RELEASE DOES NOT EXTEND TO CLAIMS THAT THE CREDITOR DOES NOT KNOW OR SUSPECT OR EXIST IN HIS OR HER FAVOR AT THE TIME OF EXECUTING THE RELEASE, THAT IF KNOWN BY HIM OR HER, WOULD HAVE MATERIALLY AFFECTED HIS RELEASE WITH THE DEBTOR OR RELEASED PARTY.

_____ By initialing, Subrecipient acknowledges, represents and warrants that it has carefully read this waiver, release, and agreement not to sue and fully understands its contents and understands the significance and consequences of this waiver, and hereby assumes full responsibility of any damages or losses caused by this waiver. Subrecipient further acknowledges that it may hereafter discover facts in addition to, or different from, those that is known or believed by it to be true with respect to the claims hereby released. Subrecipient hereby agrees that it nonetheless intends to, and hereby does fully, finally, and forever, settle and release any and all such claims without regard to the subsequent discovery or existence of such different or additional facts. Subrecipient is aware that by initialing in the space below and signing this Contract, Subrecipient is giving up legal rights and is signing in its own free will. Subrecipient understands this is a release of all liability, and is material to the City entering into this Contract.

15. DISCRIMINATION

- A. No person shall, on the grounds of race, sex, creed, color, religion or national origin, be excluded from participating in, be refused the benefits of, or otherwise be subjected to discrimination in any activities, programs, or employment supported by this Contract.

- B. Subrecipient covenants and agrees that in performing the Services required under this Contract, the Subrecipient shall not discriminate against any person on the basis of race, color, religion, sex, sexual orientation, gender identity, marital status, national origin or ancestry, age or disability, except as provided in section 12940 of the Government Code. As provided for in the indemnity obligations of this Contract, Subrecipient shall indemnify City against any alleged violations of this paragraph, including, but not limited to, any fines or penalties imposed by any governmental agency.

16. CHANGES IN GRANT ALLOCATION

- A. The City may grant additional funds at its discretion for use by the Subrecipient to assure the successful completion of the Project or Services.
- B. Notwithstanding anything to the contrary in this Contract, the City's obligation hereunder to provide Project Funds to Subrecipient for the purpose of reimbursing Subrecipient for its qualified costs and expenses shall be fully contingent upon the availability of funding under the Master Agreement and Supplement and the allowability of Subrecipient's invoiced costs and expenses. In the event City finds any of Subrecipient's costs or expenses to be non-allowable, Subrecipient shall be solely liable for such costs or expenses and must return any Project Funds expended on such non-allowable costs or expenses to City within thirty (30) days of notification by the City.

17. NOTICES

All notices herein required shall be in writing. Notices shall be sent by prepaid First-Class Mail to the following Address:

CITY	SUBRECIPIENT
Christine Daniel, City Manager 1333 Park Avenue Emeryville, California 94608 Phone No.: 510-596-4341 E-Mail : cdaniel@emeryville.org <i>with a copy to:</i> Ryan O'Connell 1333 Park Avenue Emeryville, California 94608 Phone No.: 510-596-4346 E-Mail : roconnell@emeryville.org	Veronica Hattrup, Executive Director c/o Gray Bowen Scott 1211 Newell Avenue, Suite 200 Walnut Creek, CA 94596 Phone No.: 925-937-0980, ext. 212 E-Mail : Roni@graybowenscott.com

18. ASSIGNMENT

This Contract is not assignable by the Subrecipient without the express prior written consent of the City, which consent shall be given in the City sole discretion. Any attempt by the Subrecipient to assign any performance of the terms of this Contract shall be null and void and shall constitute a material breach of this Contract upon the occurrence of which the City may, among its other remedies, and without limitation or prior notice, cancel, terminate or suspend this Contract.

19. TERMINATION

The City may terminate this Contract at any time with or without cause. If the City terminates this Contract without cause, Subrecipient shall be entitled to be paid in full for those Services adequately completed prior to the notification of termination. If City terminates this Contract for cause, Subrecipient shall promptly return any Project Funds not expended to the City, and City shall be entitled to conduct an audit as provided for in Section 6 and to recover any Project Funds that were expended in violation of this agreement. Subrecipient may terminate this Contract only upon 30 calendar days' written notice to the City only in the event of City's failure to perform in accordance with the terms of this Contract through no fault of Subrecipient. Notwithstanding anything to the contrary, the City may terminate this Contract immediately upon notice that MTC or the City Council did not appropriate sufficient funds for this Contract.

20. CONFLICT OF INTEREST

The Subrecipient, its agents and employees shall comply with all applicable federal, state, county, and city laws and regulations governing conflict of interest. To this end, the Subrecipient will make available or shall provide copies of all applicable federal,

state, county, and city laws and regulations governing conflict of interest, to its agents and employees.

21. RELIGIOUS PROSELYTIZING OR POLITICAL ACTIVITIES

The Subrecipient agrees that it will not perform or permit any religious proselytizing or political activities in connection with the performance of this Contract. Project Funds under this Contract will be used exclusively for performance of the Scope of Services required under this Contract and no funds shall be used to promote any religious or political activities.

22. COUNTERPARTS

The Contract may be executed in counterparts. When executed, each counterpart shall be deemed an original, irrespective of date of execution. Said counterparts shall together constitute one and the same Contract.

23. SEVERABILITY

Each and every section of this Contract shall be construed as a separate and independent covenant and agreement. If any term or provision of this Contract or the application thereof to certain circumstances shall be declared invalid or unenforceable, the remainder of this Contract, or the application of such term or provision to circumstances other than those to which it is declared invalid or unenforceable, shall not be affected thereby, and each term and provision of this Contract shall be valid and enforceable to the fullest extent permitted by law.

24. AMENDMENT OR MODIFICATION

This Contract may only be modified or amended by written instrument duly approved and executed by each of the Parties hereto. Any such modification or amendment shall be valid, binding and legally enforceable only if in written form and executed by each of the Parties hereto, following all necessary approvals and authorizations for such execution.

25. GOVERNING LAW AND ATTORNEY'S FEES

This Contract shall be governed by the laws of the State of California. Any legal action arising from or related to this Contract shall be brought in the Superior Court of the State of California in and for the County of Alameda. In the event that any suit or action is instituted to enforce any provision in this Contract, the prevailing party in such dispute shall be entitled to recover from the losing party all reasonable attorney's fees, costs and expenses arising out of enforcing any right of such prevailing party under or with respect to this Contract, including without limitation.

26. COMPLIANCE WITH LAW AND OTHER REQUIREMENTS

The Subrecipient shall comply with all applicable local, state and federal laws, including, but not limited to, environmental acts, rules and regulations applicable to the work to be performed by the Subrecipient under this Contract. The Subrecipient shall maintain all necessary licenses and registrations for the lawful performance of the work required of the Subrecipient under this Contract. In addition to the above, the Subrecipient is required to comply with the additional requirements as checked below:

- ☒ The Subrecipient is informed and aware of the funding requirements applicable to this Contract and the Subrecipient flow down requirements contained therein and on that basis certifies that it shall comply with said Subrecipient flow down requirements in the performance of this Contract ("Funding Requirements"). Such Funding Requirements are attached hereto as **EXHIBIT C** and incorporated herein by this reference. As used in **EXHIBIT C**, the term AGENCY shall refer to Emeryville Transportation Management Association.
- ☐ Any individuals providing direct service to the City's Youth Recreation Program and/or through the Emery Unified School District as part of this Contract must be fingerprinted by the Emeryville Police Department, and receive approval from the City Manager or designee before initiating the Project of Scope of Services.
- ☐ The Façade Improvement Grant Program requirements set forth in **EXHIBIT A**, attached hereto, and incorporated by reference.
- ☐ Other Requirements as set forth in **EXHIBIT C** attached hereto and incorporated by reference.

27. NON-WAIVER

Failure of either Party to enforce any provision of this Contract shall not constitute a waiver of the right to compel enforcement of the same provision or any remaining provisions of this Contract.

28. REPRESENTATIVES OF PERSONS EXECUTING THE CONTRACT

The persons executing this Contract warrant that they are duly authorized to execute this Contract on behalf of and bind the respective Party that each purports to represent.

29. PRESS RELEASES

Neither Party will use the name of the other Party or its employees in any advertisement or press release without the prior written consent of the other Party.

30. CONSEQUENTIAL DAMAGES AND LIMITATION OF LIABILITY

The Subrecipient agrees that in no event will the City become liable to the Subrecipient under this Contract for any damages including but not limited to, special damages, loss of revenue, loss of profit, operating costs or business interruption losses, regardless of cause, including breach of contract, negligence, strict liability or otherwise. The limitations and exclusions of liability set forth in this Section shall apply regardless of fault, breach of contract, tort, strict liability or otherwise of the City, its employees or sub-consultants.

31. ENTIRE AGREEMENT

This Contract constitutes the entire agreement between Parties. This Contract supersedes all prior negotiation, discussions and agreements between Parties concerning the subject matters covered herein. The Parties intend this Contract to be the final expression of their agreement with respect to the subjects covered herein and a complete and exclusive statement of such terms.

32. COUNTERPARTS

This Contract may be signed in counterparts, each of which shall constitute an original. It is expressly agreed that each Party to this Contract shall be bound by its own telecopied, scanned, electronic or digital signature and shall accept the telecopied, scanned, electronic or digital signature of the other Party to this Contract.

SIGNATURES ON FOLLOWING PAGE

33. SIGNATURE PAGE TO GRANT RECIPIENT CONTRACT

IN WITNESS WHEREOF the City and the Subrecipient have executed this Contract, which shall become effective as of the date first written above.

Approved As To Form:

City Attorney
(Emeryville)

Dated:

CITY OF EMERYVILLE

_____, 2020

Christine S. Daniel, City Manager

Dated:

**EMERYVILLE TRANSPORTATION MANAGEMENT
ASSOCIATION**

_____, 2020

Veronica Hatstrup, Executive Director

(Signature)



www.advancedtraffic.com

RESOLUTION NO. 2020-01

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

Re: Policy Manual

*** * ***

WHEREAS, the organizations policy manual was initially adopted on May 20th, 2010; and

WHEREAS, the adopted policy manual requires all changes and amendments to the policy manual be adopted by Board resolution; and

WHEREAS, the policy manual was modified and adopted by the Board on April 20th, 2017, by Resolution the Board of Directors (17-02); and

WHEREAS, the Association wishes to adopt changes to the following sections of the policy manual, which is attached as Exhibit A:

Section 1a. Check Signing Authorities
Section 2a. Procurement Requirements

NOW, THEREFORE IT BE RESOLVED, that the changes proposed in Exhibit A, be adopted by the Association's Board of Directors; and

IN WITNESS WHEREOF, the Board of Directors adopted this Resolution on this ____ day of _____, 2020, by the following vote:

AYE: ____

NAY: ____

ABSTAIN: ____

Signed _____
Geoffrey Sears, Chair

Emeryville Transportation Management Association Policy Manual

Approved – ~~April 20, 2017~~February 20, 2020

Introduction

This Policy Manual provides guidelines and instructions to support the on-going operations of the Emeryville Transportation Management Association (TMA). It is meant to supplement and elaborate on, rather than replace, information in the governing documents of the Association: *Amended and Restated Bylaws of the Emeryville Transportation Management Association*; *Shuttle Bus Funding Agreement with the City of Emeryville*; and the *City of Emeryville City-Wide Property and Business Improvement District Management Plan*. Changes and amendments to this manual will be made by resolution of the Board of Directors.

1. Financial Policies

A. Check signing authorities and documentation

As defined in the Bylaws, three individuals are authorized to sign checks and order of payment authorization forms, on behalf of the Association: Chair, Treasurer and Executive Director of the Association. Currently the Vice Chair is also included as a signatory on the TMA's bank accounts. A sample of the order of payment authorization form is attached as Exhibit A.

Checks, order of payment authorizations and other financial instruments in an amount greater than ten thousand dollars (\$10,000) must be signed by two authorized individuals. The Executive Director shall sign checks and financial instruments less than ten thousand dollars (\$10,000) (Bylaws Article ~~X~~ Section 2).

Prior to check signing, proper documentation must be submitted. Documentation includes: invoices, receipts, proof of delivery and/or a Professional Services Contract.

In cases of regular repeat payments that are within the annual budget and below the ten thousand dollar threshold, the Executive Director may set up an automatic payment schedule. Payments may also be processed electronically, via online bill-pay, automated clearing house (ACH) and/or automatic payment schedule.

However, this does not preclude the requirement for adequate documentation.

A disbursement listing stating the amount, payee, date, and description of goods or services will be provided at each meeting of the Board of Directors showing all disbursements in the period since the prior meeting.

B. Financial reserves

Currently the TMA has adopted the following policies regarding reserves:

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- Operating Reserve – Minimum -15% of annual operating expenses (adopted April 20, 2017)
- Non-PBID Activities – the TMA maintains a balance of funds from activities prior to formation of the PBID. At 12/31/2016 this amount was \$138,509.

The Board of Directors will authorize the expenditure of reserves as part of the annual budget setting process. The Board Directors must approve use of reserves outside the authorized amount. These financial reserves may be used to fund unanticipated expenses during the year, however, must be replenished as part of the following year's budget. Use of the Non PBID Activities reserve requires approval of the Board of Directors.

From time to time the TMA Board may wish to designate new or change existing reserve funds. Changes to reserve requirements shall be made by a resolution of the Board of Directors

C. Fixed asset capitalization and disposal

Equipment, furniture and fixtures with a purchase price of at least \$2,500 and a usable life of over one year will be capitalized and added to the list of fixed assets.

The Board of Directors will approve the disposal of any fixed asset prior to its removal. A list of surplus property will be presented to the Board with a recommended disposal method. Disposal methods include, sale, trade-in, donation, and scrap.

D. Director expense reimbursement

As specified in the Bylaws (Article V Section 6) Directors serve without compensation. However, Board members may receive reimbursement of reasonable expenses in the performance of their duties. Consequently, it shall be the policy of this Board to reimburse Directors for expenses to attend out-of-town meetings and conferences. Expenses will be reimbursed on an actual cost basis documented by receipts. Mileage will be reimbursed at the IRS defined rate. Any travel outside of the Bay Area must be pre-approved by the Board of Directors, or in the event that time is of the essence, must be pre-approved by the Chairman of the Board of Directors.

E. Investment policy

The Executive Director shall be responsible for investing funds in excess of immediate needs in interest bearing accounts or certificates of deposit that are insured or collateralized as required by law. The Executive Director shall maintain receipts for all such deposits.

Annually the Executive Director will evaluate and present to the Board of Directors a recommended investment strategy for short term (6 months to one year) and long term (over 1 year) funds not needed for operations.

2. Procurement

A. Procurement requirements

- **Procurement Authorities**

Procurements below \$2,000 and “off the shelf” purchases do not require multiple quotes or a Purchasing Agreement. However, a Purchasing Agreement may be advised for non-standard items or those with a delayed delivery date.

Procurements between \$2,000 and \$10,000 require a Purchase Agreement or Professional Services Agreement.

Procurements over \$10,000, and purchases not in the budget, require Board of Director’s approval.

- **Procurement Documentation**

Purchase Agreement – A Purchase Agreement is used for all goods and services with a value over \$2,000 unless the item is standard item purchased from a retail establishment.

Informal price comparison or quote solicitation is required for all purchases over \$2,000.

For all procurements over \$10,000 the TMA will evaluate whether a formal competitive process should be used. A formal process is strongly recommended for the following procurements: vehicles, operations contracts, maintenance contracts, Executive Director contract, and professional service contracts over \$25,000.

In some circumstances it is in the best interest of the TMA to “sole source” a purchase. Examples of circumstances where it might appropriate not to solicit competitive quotes are: replacement parts for a proprietary product ~~such as Next Bus~~; services such as legal or audit where the value of the knowledge of the incumbent outweighs any potential cost savings. In these instances a brief explanation of the reason for the sole source will serve as the procurement documentation.

B. Professional Service Contract requirements

All Professional Service Contracts over \$10,000 shall come before the Board of Directors for approval.

Additionally, Professional Services Contracts which, when added to the total value of preceding contracts to the vendor, exceed \$10,000 shall also come before the Board of Directors for approval.

Professional service contracts between \$5,000 and \$10,000 may be signed by the Executive Director, but must come before the Board of Directors as an information item at a subsequent meeting.

To allow adequate time for bid/proposal solicitation, the Board of Directors shall be notified at least six months prior to the expiration of any contract for which the services are still required.

No Agreement can have a term that extends beyond December 31st, 2030 – the termination of the PBID.

The standard insurance requirement for professional service contracts is \$1,000,000. However, this amount can be adjusted at the discretion of the Executive Director based on the value of the contract and the type of service performed.

Operations and Maintenance contracts shall have a \$10,000,000 minimum liability and property damage insurance requirement.

In the event that a contract needs to be executed prior to the next scheduled Board of Directors meeting the Executive Director is authorized to sign the agreement with the understanding that the Board of Directors at the next meeting will ratify it. In these cases the Executive Director will inform the Board Chair of the situation.

3. Procedural/Administrative

A. Board meeting guidelines and documents (when to use resolutions)

The Board of Directors will meet monthly as needed on the third Thursday of each month.

An annual calendar will be prepared outlining the significant actions that will be taken by the Board of Directors in the course of the upcoming year.

The TMA Board of Directors is subject to the Brown Act and consequently all meetings will be noticed at least 72 hours in advance, except special meetings which require 24 hours notification. Meeting notices will be posted as required under the act, and meeting activities will be performed in compliance with the Act.

The Board of Directors will adopt Resolutions to codify actions. Actions requiring resolutions are: adoption and amendment of policies, delegation of Board's authority to the Executive Director (e.g. to sign contracts), adoption of an annual budget, adoption of policies and procedures to conform to regulatory requirements. Resolutions are not required in the case of approval of agreements where an alternate executed document such as a Professional Services Agreement is available.

B. Service change notification

Notification of service changes shall be posted 2 weeks in advance, as follows:

- Emerygoround.com – Under Service Announcements;
- Real-time tracking website and smartphone application – under Rider Alerts and Announcements; and
- In all shuttle vehicles.

All major service changes, including route modifications which will either add or remove shuttle stops, shall be ratified by the City of Emeryville.

C. Executive Director contract review

Annually, each September, the Executive Director contract will be evaluated by the Board of Directors and written notification of the results of the evaluation will be provided to Executive Director. The Board, at its discretion, may appoint a committee to meet with the contractor to discuss performance.

4. Compliance

As a Non Profit Corporation the TMA is required to have policies that respond to IRS regulations (Conflict of Interest) and the Sarbanes-Oxley Act (Whistleblower Protection, Document Destruction). Attached to this manual are individual policies for each of these required compliance areas.

Emeryville Transportation Management Association
Conflict of Interest Policy
Approved May 20, 2010

Article I

Purpose

The purpose of the conflict of interest policy is to protect this tax-exempt organization's (Organization) interest when it is contemplating entering into a transaction or arrangement that might benefit the private interest of an officer or director of the Organization or might result in a possible excess benefit transaction. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest applicable to nonprofit and charitable organizations.

Article II

Definitions

1. Interested Person

Any director, principal officer, or member of a committee with governing board delegated powers, who has a direct or indirect financial interest, as defined below, is an interested person.

2. Financial Interest

A person has a financial interest if the person has, directly or indirectly, through business, investment, or family:

- a. An ownership or investment interest in any entity with which the Organization has a transaction or arrangement,
- b. A compensation arrangement with the Organization or with any entity or individual with which the Organization has a transaction or arrangement, or
- c. A potential ownership or investment interest in, or compensation arrangement with, any entity or individual with which the Organization is negotiating a transaction or arrangement.

Compensation includes direct and indirect remuneration as well as gifts or favors that are not insubstantial.

A financial interest is not necessarily a conflict of interest. Under Article III, Section 2, a person who has a financial interest may have a conflict of interest only if the appropriate governing board or committee decides that a conflict of interest exists.

Article III

Procedures

1. Duty to Disclose

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to the directors and members of committees with governing board delegated powers considering the proposed transaction or arrangement.

2. Determining Whether a Conflict of Interest Exists

After disclosure of the financial interest and all material facts, and after any discussion with the interested person, he/she shall leave the governing board or committee meeting while the determination of a conflict of interest is discussed and voted upon. The remaining board or committee members shall decide if a conflict of interest exists.

3. Procedures for Addressing the Conflict of Interest

- a. An interested person may make a presentation at the governing board or committee meeting, but after the presentation, he/she shall leave the meeting during the discussion of, and the vote on, the transaction or arrangement involving the possible conflict of interest.
- b. The chairperson of the governing board or committee shall, if appropriate, appoint a disinterested person or committee to investigate alternatives to the proposed transaction or arrangement.
- c. After exercising due diligence, the governing board or committee shall determine whether the Organization can obtain with reasonable efforts a more advantageous transaction or arrangement from a person or entity that would not give rise to a conflict of interest.
- d. If a more advantageous transaction or arrangement is not reasonably possible under circumstances not producing a conflict of interest, the governing board or committee shall determine by a majority vote of the disinterested directors whether the transaction or arrangement is in the Organization's best interest, for its own benefit, and whether it is fair and reasonable. In conformity with the above determination it shall make its decision as to whether to enter into the transaction or arrangement.

4. Violations of the Conflicts of Interest Policy

- a. If the governing board or committee has reasonable cause to believe a member has failed to disclose actual or possible conflicts of interest, it shall inform the member of the basis for such belief and afford the member an opportunity to explain the alleged failure to disclose.
- b. If, after hearing the member's response and after making further investigation as warranted by the circumstances, the governing board or committee determines the

member has failed to disclose an actual or possible conflict of interest, it shall take appropriate disciplinary and corrective action.

Article IV

Records of Proceedings

The minutes of the governing board and all committees with board delegated powers shall contain:

- a. The names of the persons who disclosed or otherwise were found to have a financial interest in connection with an actual or possible conflict of interest, the nature of the financial interest, any action taken to determine whether a conflict of interest was present, and the governing board's or committee's decision as to whether a conflict of interest in fact existed.
- b. The names of the persons who were present for discussions and votes relating to the transaction or arrangement, the content of the discussion, including any alternatives to the proposed transaction or arrangement, and a record of any votes taken in connection with the proceedings.

Article V

Compensation

- a. A voting member of the governing board who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- b. A voting member of any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization for services is precluded from voting on matters pertaining to that member's compensation.
- c. No voting member of the governing board or any committee whose jurisdiction includes compensation matters and who receives compensation, directly or indirectly, from the Organization, either individually or collectively, is prohibited from providing information to any committee regarding compensation.

Article VI

Annual Statements

Each director, principal officer and member of a committee with governing board-delegated powers shall annually sign a statement that affirms such person:

- a. Has received a copy of the conflicts of interest policy,
- b. Has read and understands the policy,

- c. Has agreed to comply with the policy, and
- d. Understands the Organization is charitable and in order to maintain its federal tax exemption it must engage primarily in activities that accomplish one or more of its tax-exempt purposes.

Article VII

Periodic Reviews

To ensure the Organization operates in a manner consistent with charitable purposes and does not engage in activities that could jeopardize its tax-exempt status, periodic reviews shall be conducted. The periodic reviews shall, at a minimum, include the following subjects:

- a. Whether compensation arrangements and benefits are reasonable, based on competent survey information, and the result of arm's length bargaining.
- b. Whether partnerships, joint ventures, and arrangements with management organizations conform to the Organization's written policies, are properly recorded, reflect reasonable investment or payments for goods and services, further charitable purposes and do not result in inurement, impermissible private benefit or in an excess benefit transaction.

Article VIII

Use of Outside Experts

When conducting the periodic reviews as provided for in Article VII, the Organization may, but need not, use outside advisors. If outside experts are used, their use shall not relieve the governing board of its responsibility for ensuring periodic reviews are conducted.

**Emeryville Transportation Management Association
Employee Protection (Whistleblower) Policy
Approved May 20, 2010**

If any employee (or contractor employee) reasonably believes that some policy, practice, or activity of the TMA is in violation of law, a written complaint must be filed by that employee with the Executive Director or the Board Chair.

It is the intent of the TMA to adhere to all laws and regulations that apply to the organization and the underlying purpose of this policy is to support the organization's goal of legal compliance. The support of all employees is necessary to achieving compliance with various laws and regulations. An employee is protected from retaliation only if the employee brings the alleged unlawful activity, policy, or practice to the attention of the TMA and provides the TMA with a reasonable opportunity to investigate and correct the alleged unlawful activity. The protection described below is only available to individuals that comply with this requirement.

The TMA will not retaliate against an employee who in good faith, has made a protest or raised a complaint against some practice of the TMA, or of another individual or entity with whom the TMA has a business relationship, on the basis of a reasonable belief that the practice is in violation of law, or a clear mandate of public policy.

The TMA will not retaliate against employees who disclose or threaten to disclose to a supervisor or a public body, any activity, policy, or practice of the TMA that the employee reasonably believes is in violation of a law, or a rule, or regulation mandated pursuant to law or is in violation of a clear mandate of public policy concerning the health, safety, welfare, or protection of the environment.

Emeryville Transportation Management Association
Document Retention and Destruction Policy
Approved May 20, 2010

TMA shall retain records for the period of their immediate or current use, unless longer retention is necessary for historical reference or to comply with contractual or legal requirements. Records and documents outlined in this policy includes paper, electronic files (including e-mail) and voicemail records regardless of where the document is stored, including network servers, desktop or laptop computers and handheld computers and other wireless devices with text messaging capabilities.

In accordance with 18 U.S.C. Section 1519 and the Sarbanes Oxley Act, a Non Profit Corporation shall not knowingly destroy a document with the intent to obstruct or influence an "investigation or proper administration of any matter within the jurisdiction of any department agency of the United States . . . or in relation to or contemplation of such matter or case." If an official investigation is underway or even suspected, document purging must stop in order to avoid criminal obstruction.

In order to eliminate accidental or innocent destruction, TMA has the following document retention requirements:

Description of record(s)	Disposition	Comments
I. Corporate/ organizational records:		
Incorporation documents including articles of incorporation, bylaws, and related documents	Permanent	Federal law requires copies of these documents to be held at organization's headquarters office. These records must be made available for public inspection upon request.
Tax-exemption documents including application for tax exemption (IRS Form 1023), IRS determination letter, and any related documents	Permanent.	
Meeting/board documents including agendas, minutes and related documents	Permanent	Care should be taken to include only necessary information in these documents.
II. Financial records:		
Audit reports, Year end financial report/statement	Permanent	
Periodic financial reports	Three Years	
Bank statements, canceled checks, check registers, investment statements,	Seven Years	

invoices, purchase orders and related documents		
Annual information returns (IRS Forms 990)	Seven years	Federal law requires that the three most recent years returns be kept in the organization's headquarters office and be made available for public inspection upon request.
III. Other records		
Contracts, mortgages, notes and leases (expired)	Seven Years	Current contracts are kept permanently.
Insurance policies (expired)	Three Years	Current policies, accident reports and claims are kept permanently.



ORDER OF PAYMENT

PAYEE:	
AMOUNT:	
INVOICE #	
INVOICE DATE:	
SERVICE PERIOD:	

In accordance with the ETMA Policy Manual, checks, orders of payment and other financial instruments in an amount greater than ten thousand dollars (\$10,000) must be signed by two authorized individuals:

By signing below, you are authorizing payment of the invoice listed above and attached hereto.

By: _____ Print Name: _____

Title: __ Chair __ Vice Chair __ Treasurer Date: _____

By: _____ Print Name: _____

Executive Director Date: _____

ETMA 2019 - 3rd Quarter Financial Reports
(Cash Basis)

2/13/2020

EMERY GO-ROUND

(Cash Basis)

	4th Quarter Financials				Notes
	2019 Budget	Actual Revenue Rec'd to Date	Variance	% of revenue received	
Revenue					
<u>PBID Revenue</u>					
Net PBID Revenue	3,581,271	3,581,271	-	100%	
<u>Non-PBID Revenue</u>					
City - General Benefit Contribution	637,728	637,728	-	100%	
ETMA Billed Revenue	101,320	104,283	2,963	103%	
BGTMA (Net balance of WBS revenue)	45,000	64,284	19,284	143%	
Other Revenue	3,000	70,359	67,359	2345%	Grant Reimbursement from 2018 & Interest Income.
Subtotal Non-PBID Revenues	787,048	876,654	89,606	111%	
Total Revenue	4,368,319	4,457,925	3,365,845	102%	
Expenditures					
<u>Direct Costs</u>					
Bus Leases/Purchases	500,000	395,538	(104,462)	79%	Delay in shuttle acquisitions.
Maintenance	340,000	242,567	(97,433)	71%	
Operations Contract	2,300,000	2,210,574	(89,426)	96%	
Fuel	300,000	241,703	(58,297)	81%	
Communications	180,000	65,362	(114,638)	36%	Accrued costs for 2019 are \$250,918. Includes payment for new APC's, prior year RTT services and equipment for new buses.
Miscellaneous Operating Costs	15,000	986	(14,014)	7%	
Subtotal Direct Costs	3,635,000	3,156,730	(478,270)	87%	
<u>Indirect Costs</u>					
Professional Services	490,000	348,365	(141,635)	71%	
Occupancy (site lease, utilities, etc.)	150,000	154,849	4,849	103%	
Bus Yard (Site Development & Relocation)	850,000	245,255	(604,745)	29%	Construction delayed to 2020.
Membership/Public Outreach Expenses	15,000	7,190	(7,810)	48%	
Pilot Projects and Research	25,000	-	(25,000)	0%	
TMA Insurance	20,000	25,897	5,897	129%	
Meeting expenses, supplies, licenses, fees, etc.	4,000	3,281	(719)	82%	
Subtotal Indirect Costs	1,554,000	784,836	(769,164)	51%	
<u>Replenishment of Cash Reserve</u>					
Estimated Revenue Shortfall	-	-	-		
Cash Reserve Replenishment	-	-	-	N/A	
Subtotal Cash Reserve Replenishment	-	-	-	N/A	
Total TMA Expenditures	5,189,000	3,941,566	(1,247,434)	76%	

2019 Revenue vs. Expenditures Balance:

(820,681)

516,359

**ETMA 2019 - 3rd Quarter Financial Reports
(Cash Basis)**

2/13/2020

WEST BERKELY SHUTTLE		4th Quarter Financials			
<u>Revenue</u>	2019 Budget	Actual Revenue Rec'd to Date	Variance	% of Revenue Received	Notes
BGTMA & Bayer	345,000	344,667	(333)	100%	
Total Revenue - West Berkeley	345,000	344,667	(333)	100%	
<u>Expenditures</u>	2019 Budget	Actual Costs to Date	Variance	% Expended	Notes
Shuttle Operations	285,000	274,007	(10,993)	96%	
Professional Service Contracts	15,000	6,376	(8,624)	43%	
Total Expenditures - West Berkeley	300,000	280,383	(19,617)	93%	

Balance 45,000 64,284 Balance of revenue shown as ETMA revenue above.

City of Emeryville - 8 to Go Paratransit		4th Quarter Financials			
<u>Revenue</u>	2019 Budget	Actual Revenue Rec'd to Date	Variance	% of Revenue Received	Notes
City of Emeryville - 8 to Go Paratransit	106,000	83,794	(22,206)	79%	
Total Revenue - City	106,000	83,794	(22,206)	79%	
<u>Expenditures</u>	2019 Budget	Actual Costs to Date	Variance	% Expended	Notes
Shuttle Operations & Maintenance	92,500	69,751	(22,749)	75%	
Fuel	3,500	2,747	(753)	78%	
Communications	1,000	757	(243)	76%	
Professional Service Contracts	9,000	4,943	(4,057)	55%	
Total Expenditures - City	106,000	78,197	(27,803)	74%	

Balance 5,597

Total Passenger Boardings per Year/Quarter						
	1st Qtr	2nd Qtr	3rd Qtr	4th Qtr	Total	% inc/dec from prior year
2019 Ridership	307,328	328,986	356,366	319,794	1,312,474	-2.9%
2018 Ridership	339,458	343,628	342,100	325,897	1,351,083	-1.9%
2017 Ridership	348,530	348,438	345,946	334,970	1,377,884	-10.1%
2016 Ridership	371,644	398,192	388,902	374,593	1,533,331	-7.7%
2015 Ridership	387,583	403,515	448,244	421,174	1,660,516	-1.2%
2014 Ridership	381,216	425,010	457,239	416,392	1,679,857	

