



EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

AGENDA

Board of Directors Meeting

May 19, 2022 @ 9:15 AM

[Zoom](#)

Meeting ID: 854 3638 6941

Chair

Bobby Lee, At-Large

Residential Member

Vice Chair

Andrew Allen

At-Large Business

Member

Secretary

Betsy Cooley, At-Large

Residential Member

Treasurer

Geoffrey Sears,

Wareham Development

Directors

Peter Schreiber,

Pixar

Colin Osborne

At-Large Business

Member

Kassandra Kappelos

Public Market

1. Call to Order
2. Public Comment
3. Election of Officers
4. Approval of the Minutes of the April 21st, 2022, Board of Directors Meeting (Attachment)
5. Executive Directors Report
 - A. EGR Ridership & Performance
 - B. Status Update on Lennar Shuttle Partnership
 - C. ACTC Call for Projects – Comprehensive Investment Plan
 - D. Status Update on Transit Signal Priority Project
6. Business Items
 - A. Review and Consider Approval of Resolution 22-05 Declaring Board Meetings will be held via Teleconference (Attachment)
 - B. Review and Accept Independent Auditors Report on the 2021 Financial Statements (Attachment)
 - C. Authorize signing and filing of 2021 Federal Tax Return and State Annual Information Return (Attachment)
 - D. Review Proposal for Bus Yard Repair and Consider Authorization of the Scope of Work and Cost Estimates for Amendments to BKF Engineers & Zoon Agreements (Attachment)
 - E. Review and Consider Approval of Assignment of Agreement for West Berkeley Shuttle (Attachment)
 - F. Review of 1st Quarter Financial Report (Attachment)
 - G. Review of Upcoming Calendar of Actions (Attachment)
7. Confirm date of Next Meeting – June 16th, 2022
8. Adjournment

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

ACTION SUMMARY MINUTES

Board of Directors Meeting

April 21st, 2022

LOCATION: VIDEO CONFERENCE

Directors Present: Bobby Lee, Chair
Betsy Cooley, Vice Chair
Geoffrey Sears, Treasurer
Peter Schreiber, Director
Colin Osborne, Director

Others Present: Roni Hatstrup, Executive Director
Karen Boggs, Operations Director
Debi Lawrence, Project Analyst
Brad Farmer, City of Emeryville

1. Call to Order

Bobby Lee called the meeting to order at 9:18 AM.

2. Public Comment

There were no comments from the public.

3. Approval of the Minutes of the March 17th, 2022 Board of Directors Meeting

Geoffrey Sears motioned for approval of the meeting minutes of the March 17th, 2022 Board of Directors Meeting. Betsy Cooley seconded the motion.

This item was approved by a majority vote.

Yes: 5

No: 0

Abstain: 0

4. Executive Directors Report

A. Status Update on Bus Yard

Roni informed the Board that she is still working with the parties involved and the bus yard committee regarding parking lot damage resulting from the Alameda County Flood Control vault failure. Roni added that the work estimates are being finalized currently.

B. EGR Ridership & Performance

Karen provided an overview of the Ridership information, stating that we saw about 30% overall of pre-COVID, with higher ridership on the weekends. Karen stated that we have about 84% on-time performance for March.

C. Status Update on Lennar Shuttle Partnership

Roni stated that the plan of action is to develop a Partnership Agreement with Lennar for the shuttle services to include the cost plus a mark-up to cover the ETMA overhead and provide a modest revenue stream. Roni added that the plan is to bring the draft Agreement to the May board meeting for review and approval.

D. Report of Incident Near Bus Yard

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

ACTION SUMMARY MINUTES

Board of Directors Meeting

April 21st, 2022

Roni stated that there was an unfortunate incident across the street from the yard at the Small House area, where a security guard was fatally shot.

E. Status Update on Transit Signal Priority Project

Roni stated that she met with City, and they are moving forward with this project and will be working on testing in the upcoming weeks.

No formal action was required.

5. Business Items

A. Review and Consider Approval of Resolution 22-04 Declaring Board Meetings Will be Held Via Teleconference

Geoffrey Sears motioned for approval of Resolution 22-04. Peter Schreiber seconded the motion.

This item was approved by a unanimous vote.

Yes: 5

No: 0

Abstain: 0

B. Appoint Consultant Selection Committee to Participate in the Procurement of Bookkeeper/Accountant

Roni is requesting Board members to join a committee on the procurement of the Bookkeeper/Accountant. Peter Schreiber and Bobby Lee have volunteered to participate in this committee. The TMA will reach out to Cassandra Kappelos to see if she can do in tandem with the Audit Review Committee meeting.

No formal action was required.

C. Review of Draft Request for Proposals for Accounting & Bookkeeping Services

Betsy Cooley motioned for approval of the Proposal for Accounting & Bookkeeping Services. Peter Schreiber seconded the motion.

This item was approved by a unanimous vote.

Yes: 5

No: 0

Abstain: 0

D. Appoint Procurement Committee – Shuttle Operations & Maintenance Services

The Board is requesting to postpone this item for the next Board Meeting.

Geoffrey Sears motioned to postpone this item for the next Board Meeting. Betsy Cooley seconded the motion.

This item was approved by a unanimous vote.

Yes: 5

No: 0

Abstain: 0

E. Review of Upcoming Calendar of Actions

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

ACTION SUMMARY MINUTES

Board of Directors Meeting

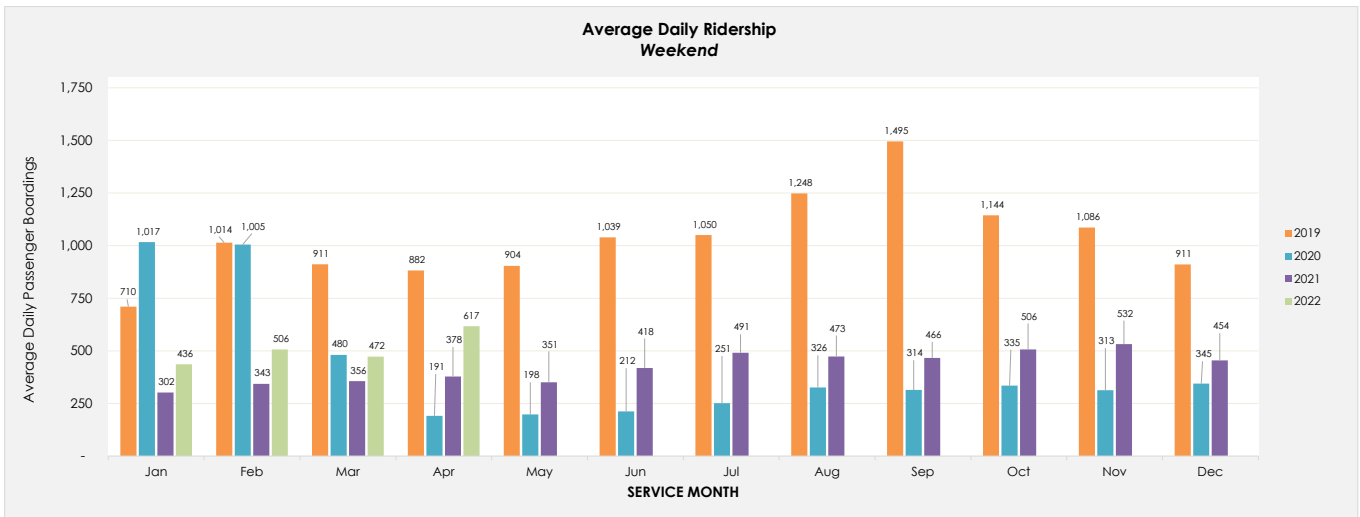
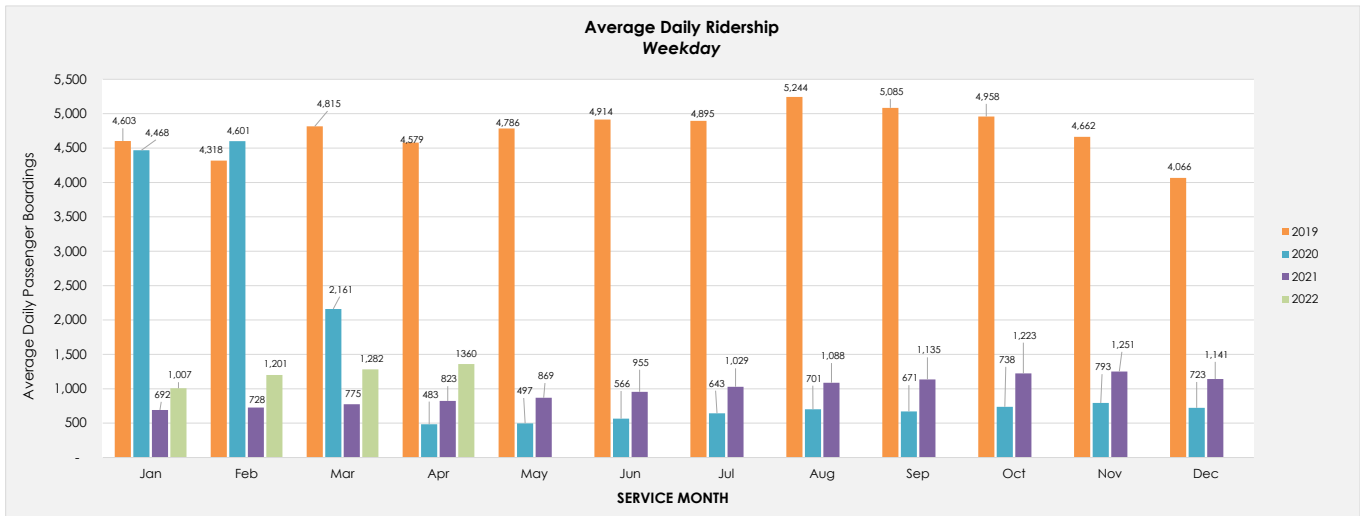
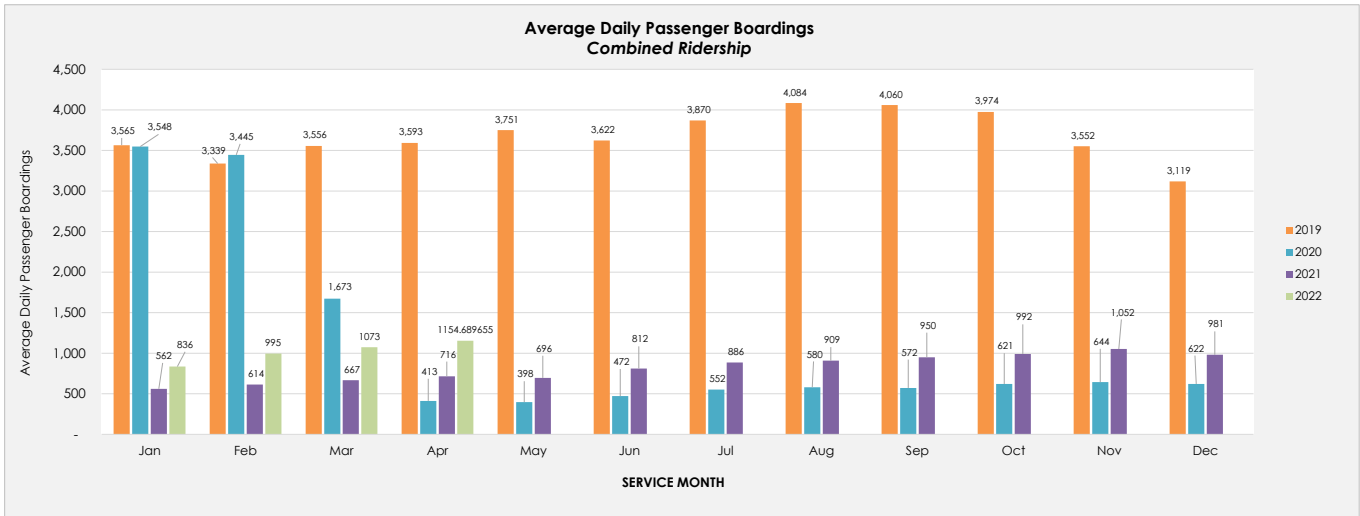
April 21st, 2022

Roni reviewed the upcoming calendar of actions. The Board requested a written list of available seats for the Board of Directors.

6. Confirm date of Next Meeting – May 19th , 2022
 - A. Annual Membership Meeting at 9:00am – Elections & Appointments
The meeting date was confirmed for May 19th , 2022.
7. Adjournment
The meeting adjourned at approx. 10:07 AM.



WEEKDAY RIDERSHIP													
2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total to Date
Total Monthly Weekday Ridership	21,145	22,820	29,494	28,551									102,010
# of Operating Days	21	19	23	21									84
Average Daily Ridership	1007	1201	1282	1360									1,214
% Increase/Decrease from Prior Month	-12%	19%	7%	6%									
% Increase/Decrease from Prior Year	46%	65%	65%	65%									
% of Pre COVID Baseline	22%	28%	27%	30%									
2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total Monthly Ridership	101,269	82,033	101,123	100,741	105,288	98,279	107,689	115,375	101,706	114,041	93,248	85,381	1,206,173
# of Operating Days	22	19	21	22	22	20	22	22	20	23	20	21	254
Average Daily Ridership	4603	4318	4815	4579	4786	4914	4895	5244	5085	4958	4662	4066	4,749
WEEKEND RIDERSHIP													
2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total to Date
Total Monthly Weekend Ridership	3,927	4,051	3,779	4,935									16,692
# of Operating Days	9	8	8	8									33
Average Daily Ridership	436	506	472	617									506
% Increase/Decrease from Prior Month	-4%	16%	-7%	31%									
% Increase/Decrease from Prior Year	45%	48%	33%	63%									
% of Pre COVID Baseline	61%	50%	52%	70%	0%	0%	0%	0%	0%	0%	0%	0%	
2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total Monthly Ridership	5681	8,112	9,110	7,055	7,230	10,393	8,402	11,231	11,963	9,153	9,774	8,197	106,301
# of Operating Days	8	8	10	8	8	10	8	9	8	8	9	9	103
Average Daily Ridership	710	1014	911	882	904	1039	1050	1248	1495	1144	1086	911	1,032
COMBINED RIDERSHIP													
2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total to Date
Total Monthly Ridership	25,072	26,871	33,273	33,486	-	-	-	-	-	-	-	-	118,702
# of Operating Days	30	27	31	29	-	-	-	-	-	-	-	-	117
Average Daily Ridership	836	995	1,073	1,155									1,015
% Increase/Decrease from Prior Month	-15%	19%	8%	8%									
% Increase/Decrease from Prior Year	49%	62%	61%	61%									
% of Pre COVID Baseline	23%	30%	30%	32%	0%	0%	0%	0%	0%	0%	0%	0%	
2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total
Total Monthly Ridership	106,950	90,145	110,233	107,796	112,518	108,672	116,091	126,606	113,669	123,194	103,022	93,578	1,312,474
# of Operating Days	30	27	31	30	30	30	30	31	28	31	29	30	357
Average Daily Ridership	3,565	3,339	3,556	3,593	3,751	3,622	3,870	4,084	4,060	3,974	3,552	3,119	3,676





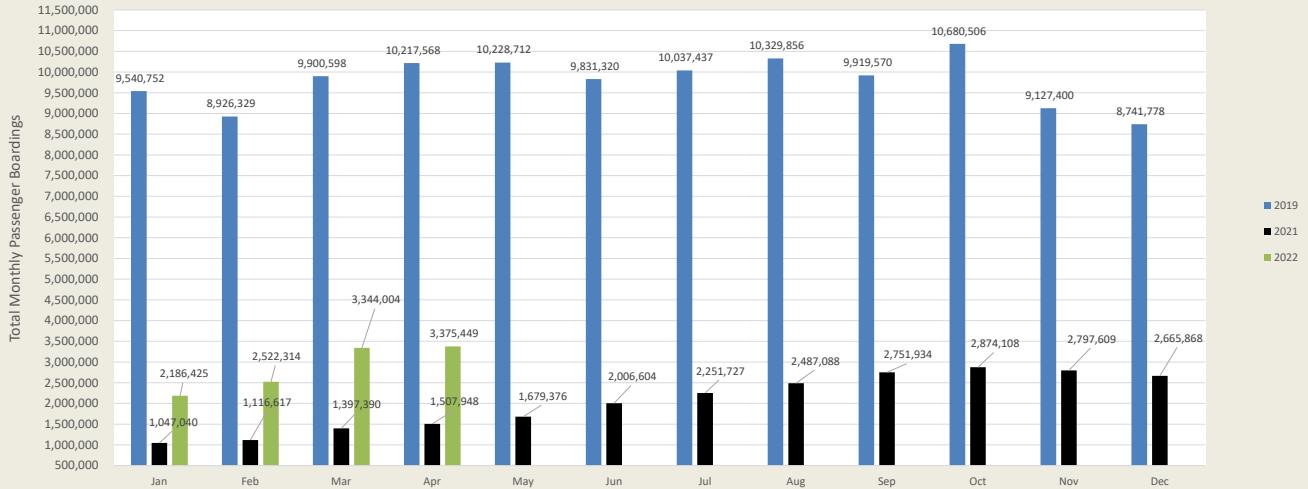
Bay Area
Rapid Transit

BART Monthly Ridership
2019/2022 Comparison

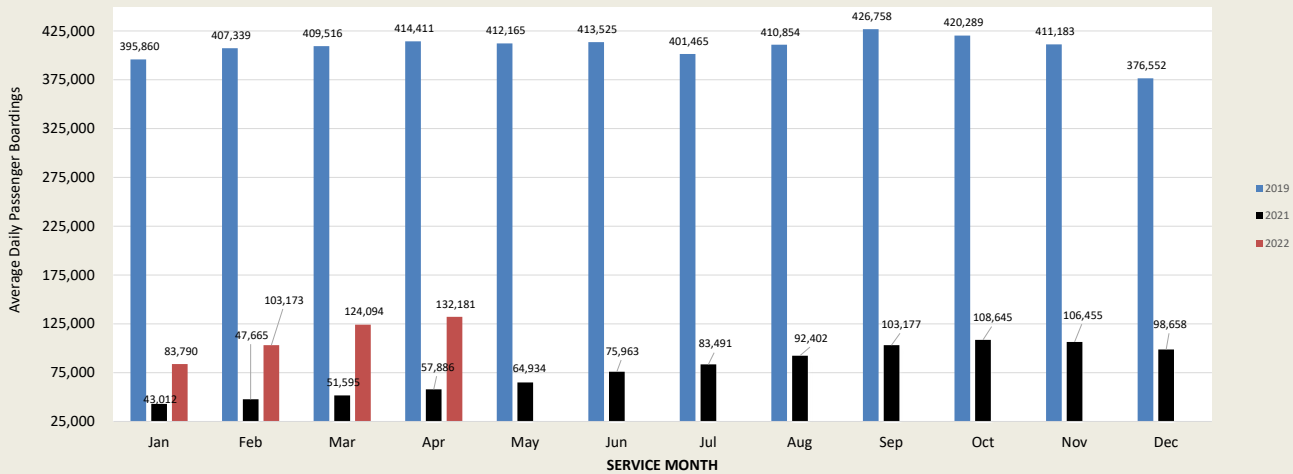
TOTAL RIDERSHIP														11,428,192
														2022
BART 2022	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	Total to Date	
Average Weekday Ridership	83,790	103,173	124,094	132,181									443,238	
Average Weekend Ridership	85,365	114,714	122,460	130,514									453,053	
Saturday	49,807	69,749	72,869	77,600									270,025	
Sunday	35,558	44,965	49,591	52,914									183,028	
+/- Comparison from Prior Month Weekday	-15%	23%	20%	7%										
+/- Comparison from Prior Month Weekend	-14%	34%	7%	7%										
% of Pre Covid (Avg daily Weekday)	21%	25%	30%	32%										
% of Pre Covid (Avg daily Weekend)	35%	45%	47%	47%										
% of Pre Covid (Total Ridership)	23%	28%	34%	33%										
TOTAL RIDERSHIP														117,481,826
BART 2019	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	2019 Total	
Average Weekday Ridership	395,860	407,339	409,516	414,411	412,165	413,525	401,465	410,854	426,758	420,289	411,183	376,552	4,899,916	
Average Weekend Ridership	243,870	255,673	260,154	275,130	264,175	312,164	270,923	281,635	290,949	269,726	260,719	259,465	3,244,582	
Saturday	150,198	153,828	150,999	166,073	153,509	173,462	158,545	164,536	169,782	161,916	149,774	155,327	1,907,949	
Sunday	93,672	101,845	109,156	109,057	110,666	138,702	112,377	117,100	121,167	107,811	110,945	104,138	1,336,634	



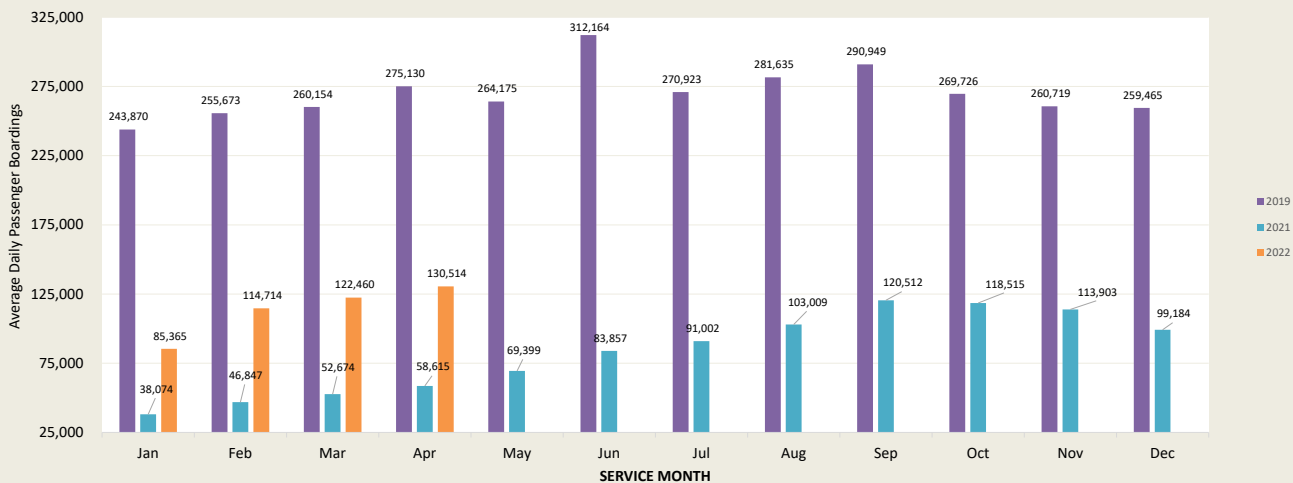
BART Total Monthly Ridership



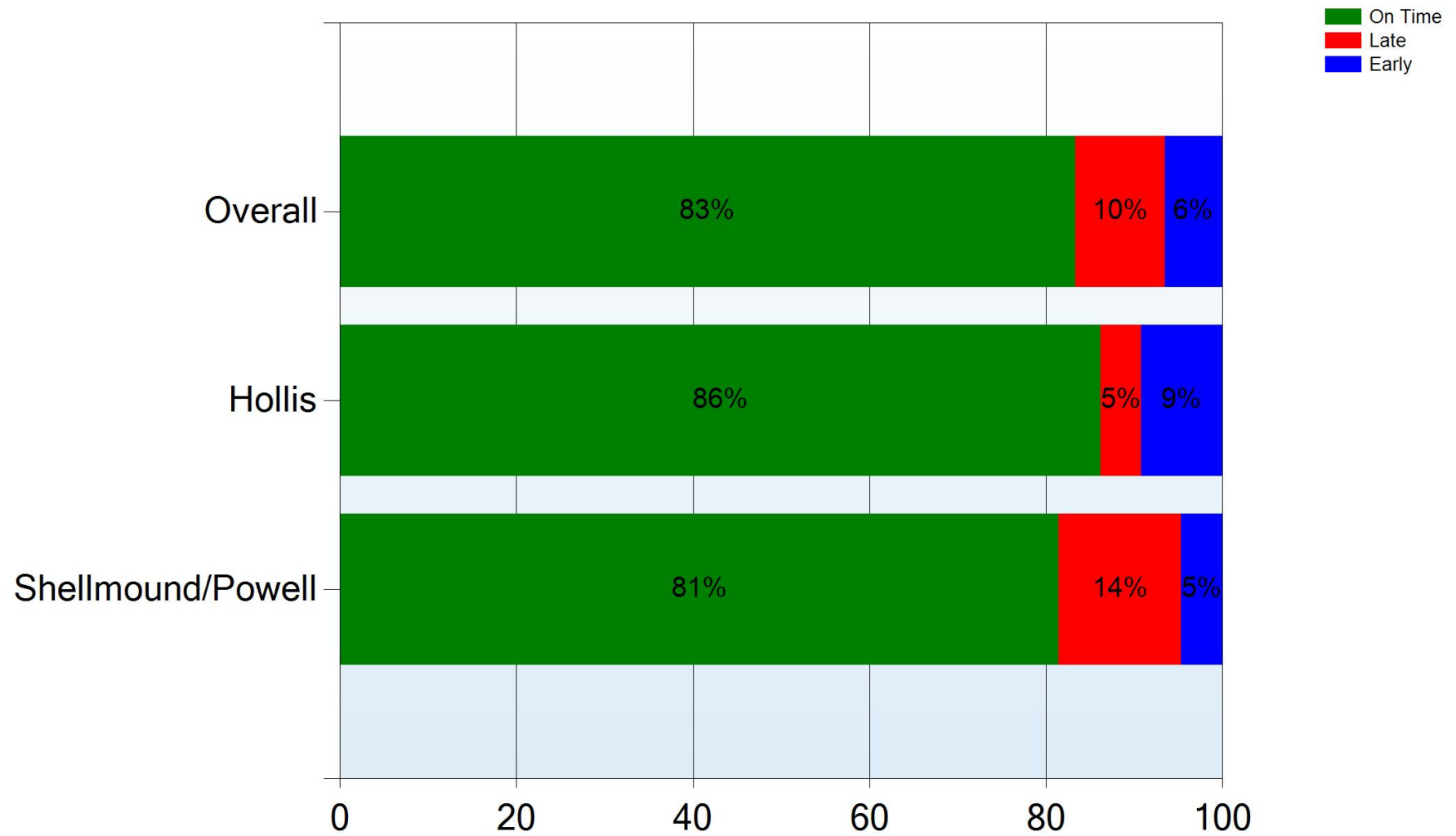
Average Daily Ridership
Weekday



Average Daily Ridership
Weekend



Overall Performance



RESOLUTION NO. 2022-05

BOARD OF DIRECTORS

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

* * *

**DECLARING THAT BOARD MEETINGS WILL BE HELD VIA TELECONFERENCE
PURSUANT TO BROWN ACT EMERGENCY PROVISIONS**

WHEREAS, on March 4, 2020, pursuant to Government Code section 8550, et seq., Governor Newsom proclaimed a state of emergency related to the COVID-19 novel coronavirus; and

WHEREAS, on March 17, 2020, Governor Newsom issued Executive Order N-29-20, which suspended certain provisions in the California Open Meeting law, Government Code section 54950, et seq. (the “Brown Act”), related to teleconferencing by local agency legislative bodies, provided certain requirements were met and followed; and

WHEREAS, on June 11, 2021, the Governor issued Executive Order N-08-21, which extended provisions of Executive Order N-29-20 that waive otherwise-applicable Brown Act requirements related to remote/teleconference meetings by local agency legislative bodies through September 30, 2021; and

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

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

NOW, THEREFORE, BE IT RESOLVED that, in order to ensure the health and safety of the public, meetings of the Board of Directors of the Emeryville Transportation Management Association will be held via teleconference in accordance with Assembly Bill 361 and provisions of Government Code Section 54953(e); and

BE IT FURTHER RESOLVED that that this Resolution will be in effect for the maximum period of time permitted under AB 361 (30 days), and the Board will consider the findings in this Resolution each month and may, by motion, reaffirm these findings.

Regularly passed and adopted this 19th day of May, 2022.

AYES:

NOES:

ABSENT:

Chair, Emeryville Transportation Management Association

**EMERYVILLE TRANSPORTATION
MANAGEMENT ASSOCIATION
FINANCIAL STATEMENTS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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INTRODUCTORY SECTION

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EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
Financial Statements
For the Year Ended December 31, 2021

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FINANCIAL SECTION

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INDEPENDENT AUDITOR'S REPORT

To the Board of Directors of the
Emeryville Transportation Management Association
Walnut Creek, California

Opinion

We have audited the financial statements of the Emeryville Transportation Management Association (Association), which comprise the statement of financial position as of December 31, 2021, and the related statements of activities, functional expenses and cash flows for the year then ended, and the related notes to the financial statements.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Emeryville Transportation Management Association as of December 31, 2021, and the changes in its net assets and its cash flows for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinion

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Finance Statements section of our report. We are required to be independent of the Emeryville Transportation Management Association and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the Association's ability to continue as a going concern for a reasonable period of time, generally within one year after the date that the financial statements are available to be issued.

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with GAAS, we:

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

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

Report on Summarized Comparative Information

We have previously audited the Emeryville Transportation Management Association's 2020 financial statements, and we expressed an unmodified audit opinion on those audited financial statements in our report dated December 17, 2021. In our opinion, the summarized comparative information presented herein as of and for the year ended December 31, 2020, is consistent, in all material respects, with the audited financial statements from which it has been derived.

Pleasant Hill, California

DATE

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
STATEMENT OF FINANCIAL POSITION
AS OF DECEMBER 31, 2021
WITH COMPARATIVE AMOUNTS AS OF DECEMBER 31, 2020

	2021	2020
ASSETS		
Current Assets:		
Cash and cash equivalents (Note 2B and 3)	\$3,644,920	\$4,973,615
Accounts receivable	93,994	94,905
Prepays	14,325	
Total Current Assets	\$3,753,239	\$5,068,520
Non Current Assets:		
Property and equipment, net (Note 4)	459,634	840,600
Total Non Current Assets	459,634	840,600
TOTAL ASSETS	\$4,212,873	\$5,909,120
LIABILITIES AND NET ASSETS		
Current Liabilities:		
Accounts payable and accrued expenses	\$681,116	\$812,102
Current portion of notes payable (Note 5)	258,013	362,160
Total Current Liabilities	939,129	1,174,262
Non Current Liabilities:		
Notes payable (Note 5)	242,591	498,612
Total Non Current Liabilities	242,591	498,612
TOTAL LIABILITIES	1,181,720	1,672,874
Net Assets (Note 2F)		
Without Donor Restrictions:		
Designated (Note 9)	1,441,810	3,318,744
Undesignated	1,589,343	284,393
Total Without Donor Restrictions	3,031,153	3,603,137
With Donor Restrictions (Note 8)		633,109
Total Net Assets	3,031,153	4,236,246
TOTAL LIABILITIES AND NET ASSETS	\$4,212,873	\$5,909,120

See accompanying notes to financial statements

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
STATEMENT OF ACTIVITIES
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2020

	Without Donor Restrictions	With Donor Restrictions	2021	2020
SUPPORT AND REVENUE				
Property Business Improvement District proceeds	\$4,083,012		\$4,083,012	\$4,039,223
Emeryville general benefit contribution	556,368		556,368	560,301
West Berkeley shuttle services	230,351		230,351	242,844
Paratransit 8 To Go	101,668		101,668	70,994
Direct billed revenue	109,763		109,763	106,392
Grant revenue				1,046,654
Other	1,989		1,989	2,292
	<u>5,083,151</u>		<u>5,083,151</u>	<u>6,068,700</u>
Net assets released from restrictions:				
Satisfaction of usage requirements (Note 8)	633,109	(\$633,109)		
EXPENSES				
Program services	3,473,986		3,473,986	3,403,410
Management and general	2,814,258		2,814,258	929,453
	<u>6,288,244</u>		<u>6,288,244</u>	<u>4,332,863</u>
Changes in net assets	<u>(571,984)</u>	<u>(633,109)</u>	<u>(1,205,093)</u>	<u>1,735,837</u>
Net assets at beginning of year	<u>3,603,137</u>	<u>633,109</u>	<u>4,236,246</u>	<u>2,500,409</u>
Net assets at end of year	<u>\$3,031,153</u>	<u></u>	<u>\$3,031,153</u>	<u>\$4,236,246</u>

See accompanying notes to financial statements

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
STATEMENT OF FUNCTIONAL EXPENSES
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH SUMMARIZED AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2020

	Program Services	Management and General	Totals	
			2021	2020
FUNCTIONAL EXPENSES				
Contract services - Shuttle Buses	\$2,252,166		\$2,252,166	\$1,920,137
Bus repairs, maintenance and other	211,180		211,180	369,754
West Berkeley shuttle services	209,507		209,507	253,493
Paratransit 8 To Go	110,936		110,936	67,224
Management contract	309,231	\$133,526	442,757	404,352
Depreciation (Note 4)	380,966		380,966	518,403
Office expense		7,144	7,144	5,800
Marketing expenses		5,403	5,403	9,865
Insurance		21,840	21,840	20,961
Interest		31,592	31,592	44,619
Professional fees		40,672	40,672	46,931
Yard rent and property tax charges		106,690	106,690	121,273
Yard repairs and maintenance		550	550	1,995
Yard site development and relocation		2,335,187	2,335,187	541,803
Taxes, fees and licenses		42	42	587
Telephone and utilities		16,448	16,448	5,666
Security		115,164	115,164	-
Total Functional Expenses	\$3,473,986	\$2,814,258	\$6,288,244	\$4,332,863

See accompanying notes to financial statements

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED DECEMBER 31, 2021
WITH COMPARATIVE AMOUNTS FOR THE YEAR ENDED DECEMBER 31, 2020

	2021	2020
CASH FLOWS FROM OPERATING ACTIVITIES		
Changes in net assets	(\$1,205,093)	\$1,735,837
Adjustments to reconcile changes in net assets to net cash provided (used)		
by operating activities:		
Depreciation	380,966	518,403
Decrease (increase) in current assets:		
Accounts receivable	911	(79,497)
Prepays	(14,325)	
Increase (decrease) in current liabilities:		
Accounts payable and accrued expenses	(130,986)	(4,896)
Total Adjustments	236,566	434,010
Net Cash (Used) Provided by Operating Activities	(968,527)	2,169,847
CASH FLOWS FROM FINANCING ACTIVITIES		
Notes payable and advance billing repayments	(360,168)	(377,296)
Net Cash Provided (Used) by Financing Activities	(360,168)	(377,296)
NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS	(1,328,695)	1,792,551
Cash and cash equivalents, beginning of year	4,973,615	3,181,064
Cash and cash equivalents, end of year	\$3,644,920	\$4,973,615
Supplemental information:		
Interest paid	\$31,592	\$44,619
Taxes paid		

See accompanying notes to financial statements

**EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021**

NOTE 1 – REPORTING ENTITY

Emery Go Round is a shuttle bus service of the Emeryville Transportation Management Association (the Association), a nonprofit organization, whose primary purpose is to increase access and mobility to, from, and within the City of Emeryville (the City), while alleviating congestion through operation of a shuttle program. The Association's Board of Directors, who also serve as the official representative of property owners for the City formed Emeryville Property Based Business Improvement District (PBID), determines tax assessment rates as well as the level of shuttle service on an annual basis.

The Association entered into a "Shuttle Bus Service Fund Agreement" with the City effective July 1, 2015 through June 30, 2030, so that the City can continue to provide the Association with funding for the Shuttle via the PBID in return for the Association operating the Shuttle as contemplated in the PBID Management District Plan.

Emeryville Transportation Management Association contracts with Gray Bowen Scott for the maintenance of monthly bookkeeping and processing of disbursements.

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Basis of Accounting and Financial Statement Presentation

The accompanying financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States of America (GAAP). The financial statement presentation follows the recommendations of the Financial Accounting Standards Board (FASB) in the Accounting Standards Codification (ASC), No. 958, *Financial Statements of Not-for-Profit Organizations*.

Revenues are reported as increases in net assets without donor restriction unless use of the related assets is limited by donor-imposed restrictions. Expenses are reported as decreases in net assets without donor restrictions. Gains and losses on investments and other assets or liabilities are reported as increases or decreases in net assets without donor restrictions unless their use is restricted by explicit donor stipulation or by law. Expirations of donor restrictions on the net assets (i.e., the donor-stipulated purpose has been fulfilled and/or the stipulated time period has elapsed) are reported as reclassifications between the applicable classes of net assets. The Association has adopted a policy to classify donor restricted contributions as without donor restrictions to the extent that donor restrictions were met in the year the contribution was received.

B. Cash and Cash Equivalents

For purposes of reporting cash flows, the Association considers highly liquid investments available for current use with an initial maturity of three months or less to be cash equivalents. Cash and cash equivalents were \$3,644,920 and \$4,973,615 at December 31, 2021 and 2020, respectively.

C. Concentration of Credit Risk

The Federal Deposit Insurance Corporation ("FDIC") insures account balances at each insured institution. Association maintains deposit accounts with four financial institutions and frequently carries balances that exceed FDIC insurance limits. Management believes the Association is not exposed to any significant credit risk related to cash.

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Property and Equipment

Depreciated fixed assets include buses, mobile office building, bus equipment and similar items, and are reported in the statement of net position. The Association capitalizes assets with a cost or donated value of more than \$2,500 and an estimated useful life in excess of five years. Depreciation is calculated using the straight-line method in lives ranging from five to forty years.

E. Estimates

The preparation of financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that effect certain reported amounts and disclosures. Accordingly, actual results could differ from those estimates.

F. Net Asset Classifications

The Association is required to report information regarding its financial position and activities according to two classes of net assets:

Net Assets Without Donor Restrictions: Net assets available for use in general operations that are not subject to or are no longer subject to donor-imposed restrictions. The Association has designated net assets without donor restrictions for leasehold improvements, furniture and equipment.

Net Assets With Donor Restrictions: Net assets whose use is limited by donor-imposed time and/or purpose restrictions. Some donor-imposed restrictions are temporary in nature, such as those that will be met with the passage of time or other events specified by the donor. Other donor-imposed restrictions are perpetual in nature, where the donor stipulates that resources be maintained in perpetuity. Donor-imposed restrictions are released when a restrictions expires, that is, when the stipulated time has elapsed, when the stipulated purpose for which the resource was restricted has been fulfilled, or both.

G. Income Taxes

The Association is exempt from income tax under Section 501(c)(4) of the U.S. Internal Revenue Code. Accordingly, no provision for income taxes has been provided in these financial statements. In addition, the Association qualifies for the charitable contribution deduction under Section 170(b)(1)(a) and has been classified as an organization that is not a private association under Section 509(a)(1). Unrelated business income, if any, may be subject to income tax. The Association paid no taxes on unrelated business income in the years ended December 31, 2021 and 2020, respectively.

Generally accepted accounting principles require the recognition, measurement, classification, and disclosure in the financial statements of uncertain tax positions taken or expected to be taken in the Association's tax returns. Management has determined that the Association does not have any uncertain tax positions and associated unrecognized benefits that materially impact the financial statements or related disclosures. Since tax matters are subject to some degree of uncertainty, there can be no assurance that the Association's tax returns will not be challenged by the taxing authorities and that the Association will not be subject to additional tax, penalties, and interest as a result of such challenge. Generally, the Association tax returns remain open for federal income tax examination for three years from the date of filing.

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

H. Functional Allocation of Expenses

The costs of providing the various programs and activities have been summarized on a functional basis in the statement of activities. Those expenses which cannot be specifically identified by function type have been allocated to functions based upon management's best estimate of usage. For certain such expenses, such as payroll costs, these estimates are based on time incurred in different activities.

I. Advertising Costs

Advertising costs, if any, are expensed as incurred.

J. Fair Value Measurements

Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. Accounting standards set a framework for measuring fair value using a three tier hierarchy based on the extent to which inputs used in measuring fair value are observable in the market.

Level 1: Quoted prices in active markets for identical assets or liabilities.

Level 2: Observable inputs other than Level 1 prices such as quoted prices for similar assets or liabilities, quoted prices in markets that are not active, or inputs (interest rates, currency exchange rates, commodity rates and yield curves) that are observable or corroborated by observable market data for substantially the full term of the assets or liabilities.

Level 3: Inputs that are not observable in the market and reflect the management's judgment about the assumptions that market participants would use in pricing the asset or liability.

K. Prior Year Totals

The financial statements include certain prior year summarized comparative information in total but not by net asset class. Accordingly, such information should be read in conjunction with the financial statements for the year ended December 31, 2020, from which the summarized information was derived.

L. Subsequent Events

The Association evaluated subsequent events for recognition and disclosure through **DATE**, the date which these financial statements were available to be issued. Management concluded that no material subsequent events occurred since December 31, 2021 that requires recognition or disclosure in the financial statements.

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 3 – CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following as of December 31:

	<u>2021</u>	<u>2020</u>
Checking accounts	\$459,189	\$289,816
Savings accounts	<u>3,185,731</u>	<u>4,683,799</u>
	<u>\$3,644,920</u>	<u>\$4,973,615</u>

NOTE 4 – PROPERTY AND EQUIPMENT

Fixed assets activity is comprised of the following:

	<u>Balance</u> <u>December 31, 2020</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>December 31, 2021</u>
Property and Equipment				
Transportation equipment	\$4,612,826		(\$336,024)	\$4,276,802
Equipment	<u>12,239</u>			<u>12,239</u>
Total fixed assets	<u>4,625,065</u>			<u>4,289,041</u>
Less accumulated depreciation				
Transportation equipment	3,772,226	\$380,966	336,024	3,817,168
Equipment	<u>12,239</u>			<u>12,239</u>
Total accumulated depreciation	<u>3,784,465</u>	<u>380,966</u>	<u>336,024</u>	<u>3,829,407</u>
Property and equipment, net	<u>\$840,600</u>	<u>(\$380,966)</u>	<u>(\$336,024)</u>	<u>\$459,634</u>

	<u>Balance</u> <u>December 31, 2019</u>	<u>Additions</u>	<u>Balance</u> <u>December 31, 2020</u>
Property and Equipment			
Transportation equipment	\$4,612,826		\$4,612,826
Equipment	<u>12,239</u>		<u>12,239</u>
Total fixed assets	<u>4,625,065</u>		<u>4,625,065</u>
Less accumulated depreciation			
Transportation equipment	3,253,823	\$518,403	3,772,226
Equipment	<u>12,239</u>		<u>12,239</u>
Total accumulated depreciation	<u>3,266,062</u>	<u>518,403</u>	<u>3,784,465</u>
Property and equipment, net	<u>\$1,359,003</u>	<u>(\$518,403)</u>	<u>\$840,600</u>

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 5 – NOTES PAYABLE

On August 2, 2016, the Association purchased three 2016 Starcraft XL Shuttle Buses for \$421,685, with 60 monthly payments of \$7,980 at a 5.118% imputed interest rate. On April 1, 2017, the Association purchased three 2017 Starcraft XL Shuttle Buses, for \$421,627, with 60 monthly payments of \$7,763 at a 6.573% imputed interest rate. On May 3, 2018, the Association purchased four 2018 Starcraft XL Shuttle Buses for \$612,220, with 60 monthly payments of \$11,346 at a 2.990% imputed interest rate. On November 28, 2019, the Association purchased three XL Shuttle Buses for \$483,151, with 60 monthly payments of \$8,680 at a 2.990% imputed interest rate. Future principal payments are as follows:

Year ending December 31,	Amount
2022	\$258,013
2023	155,302
2024	87,289
Total	<u>\$500,604</u>

NOTE 6 – RENT AGREEMENTS

Effective April 6, 2018, the Association entered into a bus storage parking lot agreement in which one of the Association's Board Members is an employee of the company that managed the bus storage parking lot. The agreement called for monthly payments of \$6,000, plus utilities. The agreement was amended in January 2021 and expired on August 31, 2021.

Effective July 1, 2020, the Association entered into a bus storage parking lot agreement with Caltrans calling for monthly payments of \$14,325, beginning September 1, 2021. The monthly rent is subject to a fixed 3% annual increase, beginning in September 2022.

Effective April 4, 2018, the Association entered into an office space agreement in which the Association's Treasurer is a partner with the company that owns and manages the property. The agreement called for monthly payments of \$3,713, plus utilities and janitorial costs, which was amended in March 2020 that increased monthly payments to \$3,824, plus utilities and janitorial costs. The agreement expired in August 2021.

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 6 – RENT AGREEMENTS (Continued)

For the year ended December 31, 2021 and 2020, the Association paid \$118,257 and 117,555 in rents, respectively, and \$2,529 and \$3,718 in property tax charges, respectively. Future minimum lease payments are as follows:

Year Ending December 31,	Amount
2022	\$173,620
2023	178,820
2024	184,180
2025	189,740
2026	195,420
2027 - 2031	991,440
Total	<u>\$1,913,220</u>

NOTE 7 – COMMITMENTS AND CONTINGENCIES

Effective February 1, 2018 through December 31, 2022, the Association entered into an agreement with the MV Transportation, Inc. to provide bus driver services to the Association. The agreement calls for the Association to reimburse such services on a cost plus fix fee basis. The Association has also entered into various professional service agreements to assist with the planning, management and overall operations of the Association.

NOTE 8 – NET ASSETS WITH DONOR RESTRICTIONS

In October 2020, the Association entered into a grant agreement with the City of Emeryville for \$1,000,000. The grant funds are restricted for the purpose of establishing a long-term bus yard for the Emery Go-Round shuttle. Construction on the bus yard began in October 2020, and for the year ended December 31, 2021, \$633,109 of net assets were released from restriction for expenses related to the bus yard project.

NOTE 9 – DESIGNATED NET ASSETS WITHOUT DONOR RESTRICTIONS

Certain amounts of net assets without donor restrictions, have been designated by the Board of Directors as follows:

Designation	Balance December 31, 2020	Increase/ (Decrease)	Balance December 31, 2021
Non-PBID Activities	\$138,744	\$56	\$138,800
Operating Reserve	680,000		680,000
Facility Reserve	2,500,000	(1,876,990)	623,010
Totals	<u>\$3,318,744</u>	<u>(\$1,876,934)</u>	<u>\$1,441,810</u>

EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
NOTES TO FINANCIAL STATEMENTS
For the Year Ended December 31, 2021

NOTE 10 – LIQUIDITY AND AVAILABILITY OF FINANCIAL RESOURCES

Financial assets available for general expenditure that is, without donor or other restrictions limiting their use, within one year of the statement of financial position date, is as follows as of December 31:

	<u>2021</u>	<u>2020</u>
Total current financial assets:		
Cash and cash equivalents	\$3,644,920	\$4,973,615
Accounts receivable	93,994	94,905
Total current financial assets	<u>3,738,914</u>	<u>5,068,520</u>
Contractual or donor-imposed restrictions:		
Donor-imposed restrictions		(633,109)
Board-designations	<u>(1,441,810)</u>	<u>(3,318,744)</u>
Financial Assets Available to Meet Cash		
Needs for Expenditures Within One Year	<u>\$2,297,104</u>	<u>\$1,116,667</u>

The Association has established this cash balance to sustain the Association's operating needs through 2030 (the current PBID funding term), as operating costs are expected to increase significantly over the coming years, and funding increases are likely to be restricted for specific purposes. This balance is intended to bridge the gap between annual operating costs and capped funding commitments.

**EMERYVILLE TRANSPORTATION
MANAGEMENT ASSOCIATION**

MEMORANDUM ON INTERNAL CONTROL

FOR THE YEAR ENDED DECEMBER 31, 2021

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**EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
MEMORANDUM ON INTERNAL CONTROL**

For The Year Ended December 31, 2021

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MEMORANDUM ON INTERNAL CONTROL

To the Board of Directors of
Emeryville Transportation Management Association
Emeryville, California

In planning and performing our audit of the financial statements of the Emeryville Transportation Management Association (Association) as of and for the year ended December 31, 2021, in accordance with auditing standards generally accepted in the United States of America, we considered the Association's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control. Accordingly, we do not express an opinion on the effectiveness of the Association's internal control.

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

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

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

Pleasant Hill, California

DATE

**EMERYVILLE TRANSPORTATION
MANAGEMENT ASSOCIATION
REQUIRED COMMUNICATIONS
FOR THE YEAR ENDED DECEMBER 31, 2021**

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EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION

REQUIRED COMMUNICATIONS

For the Year Ended December 31, 2021

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REQUIRED COMMUNICATIONS

To the Board of Directors of
Emeryville Transportation Management Association
Emeryville, California

We have audited the financial statements of the Emeryville Transportation Management Association (Association) for the year ended December 31, 2021. Professional standards require that we communicate to you the following information related to our audit under generally accepted auditing standards.

Significant Audit Findings

Accounting Policies

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the Association are described in Note 2 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year, except as follows:

Unusual Transactions, Controversial or Emerging Areas

We noted no transactions entered by the Association during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting Estimates

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affecting the Association's financial statements is its estimate of depreciation.

We evaluated the key factors and assumptions used to develop these estimates in determining that it is reasonable in relation to the financial statements taken as a whole.

Disclosures

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

Professional standards require us to accumulate all known and likely uncorrected misstatements identified during the audit, other than those that are trivial, and communicate them to the appropriate level of management. The attached schedule summarizes uncorrected misstatements of the financial statements. Management has determined that their effects are immaterial, both individually and in the aggregate, to the financial statements taken as a whole.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in a management representation letter dated **DATE**.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

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

Pleasant Hill, California
DATE

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Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III

1 Briefly describe the organization's mission:

Provide free bus shuttle service, that links with local and regional public transportation services, for the employers, hotels and retail centers in Emeryville.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ?

Yes No

If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services?

Yes No

If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 3,473,986. including grants of \$) (Revenue \$)

The Emery Go Round shuttle improves access and mobility to, from and within the city of Emeryville with free services to employees, visitors and residents that link the local light rail (BART), local bus transit (AC Transit), and Amtrak rail station with destinations throughout the City. The organization also provides a West Berkeley bus shuttle service.

4b (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4c (Code:) (Expenses \$ including grants of \$) (Revenue \$)

4d Other program services (Describe on Schedule O.)

(Expenses \$ including grants of \$) (Revenue \$)

4e Total program service expenses 3,473,986.

Part IV Checklist of Required Schedules

	Yes	No
1 Is the organization described in section 501(c)(3) or 4947(a)(1) (other than a private foundation)? <i>If 'Yes,' complete Schedule A.</i>		X
2 Is the organization required to complete <i>Schedule B, Schedule of Contributors</i> ? See instructions		X
3 Did the organization engage in direct or indirect political campaign activities on behalf of or in opposition to candidates for public office? <i>If 'Yes,' complete Schedule C, Part I.</i>		X
4 Section 501(c)(3) organizations. Did the organization engage in lobbying activities, or have a section 501(h) election in effect during the tax year? <i>If 'Yes,' complete Schedule C, Part II.</i>		
5 Is the organization a section 501(c)(4), 501(c)(5), or 501(c)(6) organization that receives membership dues, assessments, or similar amounts as defined in Revenue Procedure 98-19? <i>If 'Yes,' complete Schedule C, Part III.</i>		X
6 Did the organization maintain any donor advised funds or any similar funds or accounts for which donors have the right to provide advice on the distribution or investment of amounts in such funds or accounts? <i>If 'Yes,' complete Schedule D, Part I.</i>		X
7 Did the organization receive or hold a conservation easement, including easements to preserve open space, the environment, historic land areas, or historic structures? <i>If 'Yes,' complete Schedule D, Part II.</i>		X
8 Did the organization maintain collections of works of art, historical treasures, or other similar assets? <i>If 'Yes,' complete Schedule D, Part III.</i>		X
9 Did the organization report an amount in Part X, line 21, for escrow or custodial account liability, serve as a custodian for amounts not listed in Part X; or provide credit counseling, debt management, credit repair, or debt negotiation services? <i>If 'Yes,' complete Schedule D, Part IV.</i>		X
10 Did the organization, directly or through a related organization, hold assets in donor-restricted endowments or in quasi endowments? <i>If 'Yes,' complete Schedule D, Part V.</i>		X
11 If the organization's answer to any of the following questions is 'Yes,' then complete Schedule D, Parts VI, VII, VIII, IX, or X, as applicable.		
a Did the organization report an amount for land, buildings, and equipment in Part X, line 10? <i>If 'Yes,' complete Schedule D, Part VI.</i>	X	
b Did the organization report an amount for investments – other securities in Part X, line 12, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VII.</i>		X
c Did the organization report an amount for investments – program related in Part X, line 13, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part VIII.</i>		X
d Did the organization report an amount for other assets in Part X, line 15, that is 5% or more of its total assets reported in Part X, line 16? <i>If 'Yes,' complete Schedule D, Part IX.</i>		X
e Did the organization report an amount for other liabilities in Part X, line 25? <i>If 'Yes,' complete Schedule D, Part X.</i>	X	
f Did the organization's separate or consolidated financial statements for the tax year include a footnote that addresses the organization's liability for uncertain tax positions under FIN 48 (ASC 740)? <i>If 'Yes,' complete Schedule D, Part X.</i>		X
12a Did the organization obtain separate, independent audited financial statements for the tax year? <i>If 'Yes,' complete Schedule D, Parts XI and XII.</i>	X	
b Was the organization included in consolidated, independent audited financial statements for the tax year? <i>If 'Yes,' and if the organization answered 'No' to line 12a, then completing Schedule D, Parts XI and XII is optional.</i>		X
13 Is the organization a school described in section 170(b)(1)(A)(ii)? <i>If 'Yes,' complete Schedule E.</i>		X
14a Did the organization maintain an office, employees, or agents outside of the United States?		X
b Did the organization have aggregate revenues or expenses of more than \$10,000 from grantmaking, fundraising, business, investment, and program service activities outside the United States, or aggregate foreign investments valued at \$100,000 or more? <i>If 'Yes,' complete Schedule F, Parts I and IV.</i>		X
15 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of grants or other assistance to or for any foreign organization? <i>If 'Yes,' complete Schedule F, Parts II and IV.</i>		X
16 Did the organization report on Part IX, column (A), line 3, more than \$5,000 of aggregate grants or other assistance to or for foreign individuals? <i>If 'Yes,' complete Schedule F, Parts III and IV.</i>		X
17 Did the organization report a total of more than \$15,000 of expenses for professional fundraising services on Part IX, column (A), lines 6 and 11e? <i>If 'Yes,' complete Schedule G, Part I.</i> See instructions		X
18 Did the organization report more than \$15,000 total of fundraising event gross income and contributions on Part VIII, lines 1c and 8a? <i>If 'Yes,' complete Schedule G, Part II.</i>		X
19 Did the organization report more than \$15,000 of gross income from gaming activities on Part VIII, line 9a? <i>If 'Yes,' complete Schedule G, Part III.</i>		X
20a Did the organization operate one or more hospital facilities? <i>If 'Yes,' complete Schedule H.</i>		X
b If 'Yes' to line 20a, did the organization attach a copy of its audited financial statements to this return?		
21 Did the organization report more than \$5,000 of grants or other assistance to any domestic organization or domestic government on Part IX, column (A), line 1? <i>If 'Yes,' complete Schedule I, Parts I and II.</i>		X

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If 'Yes,' complete Schedule I, Parts I and III.</i>		X
23 Did the organization answer 'Yes' to Part VII, Section A, line 3, 4, or 5, about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If 'Yes,' complete Schedule J.</i>		X
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If 'Yes,' answer lines 24b through 24d and complete Schedule K. If 'No,' go to line 25a.</i>		X
24b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?.....		
24c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?.....		
24d Did the organization act as an 'on behalf of' issuer for bonds outstanding at any time during the year?.....		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
25b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If 'Yes,' complete Schedule L, Part I.</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part II.</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If 'Yes,' complete Schedule L, Part III.</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see the Schedule L, Part IV, instructions for applicable filing thresholds, conditions, and exceptions):		
28a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28b A family member of any individual described in line 28a? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
28c A 35% controlled entity of one or more individuals and/or organizations described in line 28a or 28b? <i>If 'Yes,' complete Schedule L, Part IV.</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If 'Yes,' complete Schedule M.</i>		X
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If 'Yes,' complete Schedule M.</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If 'Yes,' complete Schedule N, Part I.</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If 'Yes,' complete Schedule N, Part II.</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If 'Yes,' complete Schedule R, Part I.</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If 'Yes,' complete Schedule R, Part II, III, or IV, and Part V, line 1.</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?.....		X
35b If 'Yes' to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If 'Yes,' complete Schedule R, Part V, line 2.</i>		
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If 'Yes,' complete Schedule R, Part VI.</i>		X
38 Did the organization complete Schedule O and provide explanations on Schedule O for Part VI, lines 11b and 19? Note: All Form 990 filers are required to complete Schedule O.	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1 a Enter the number reported in box 3 of Form 1096. Enter -0- if not applicable.....		
1 b Enter the number of Forms W-2G included on line 1a. Enter -0- if not applicable.....		
1 c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?.....	X	

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

		Yes	No
2a	Enter the number of employees reported on Form W-3, Transmittal of Wage and Tax Statements, filed for the calendar year ending with or within the year covered by this return. 2a 0		
b	If at least one is reported on line 2a, did the organization file all required federal employment tax returns? 2b		
Note: If the sum of lines 1a and 2a is greater than 250, you may be required to e-file. See instructions.			
3a	Did the organization have unrelated business gross income of \$1,000 or more during the year? 3a		X
b	If 'Yes,' has it filed a Form 990-T for this year? If 'No' to line 3b, provide an explanation on Schedule O. 3b		
4a	At any time during the calendar year, did the organization have an interest in, or a signature or other authority over, a financial account in a foreign country (such as a bank account, securities account, or other financial account)? 4a		X
b	If 'Yes,' enter the name of the foreign country ▶ See instructions for filing requirements for FinCEN Form 114, Report of Foreign Bank and Financial Accounts (FBAR).		
5a	Was the organization a party to a prohibited tax shelter transaction at any time during the tax year? 5a		X
b	Did any taxable party notify the organization that it was or is a party to a prohibited tax shelter transaction? 5b		X
c	If 'Yes,' to line 5a or 5b, did the organization file Form 8886-T? 5c		
6a	Does the organization have annual gross receipts that are normally greater than \$100,000, and did the organization solicit any contributions that were not tax deductible as charitable contributions? 6a		X
b	If 'Yes,' did the organization include with every solicitation an express statement that such contributions or gifts were not tax deductible? 6b		
7	Organizations that may receive deductible contributions under section 170(c).		
a	Did the organization receive a payment in excess of \$75 made partly as a contribution and partly for goods and services provided to the payor? 7a		
b	If 'Yes,' did the organization notify the donor of the value of the goods or services provided? 7b		
c	Did the organization sell, exchange, or otherwise dispose of tangible personal property for which it was required to file Form 8282? 7c		
d	If 'Yes,' indicate the number of Forms 8282 filed during the year. 7d		
e	Did the organization receive any funds, directly or indirectly, to pay premiums on a personal benefit contract? 7e		
f	Did the organization, during the year, pay premiums, directly or indirectly, on a personal benefit contract? 7f		
g	If the organization received a contribution of qualified intellectual property, did the organization file Form 8899 as required? 7g		
h	If the organization received a contribution of cars, boats, airplanes, or other vehicles, did the organization file a Form 1098-C? 7h		
8	Sponsoring organizations maintaining donor advised funds. Did a donor advised fund maintained by the sponsoring organization have excess business holdings at any time during the year? 8		
9	Sponsoring organizations maintaining donor advised funds.		
a	Did the sponsoring organization make any taxable distributions under section 4966? 9a		
b	Did the sponsoring organization make a distribution to a donor, donor advisor, or related person? 9b		
10	Section 501(c)(7) organizations. Enter:		
a	Initiation fees and capital contributions included on Part VIII, line 12. 10a		
b	Gross receipts, included on Form 990, Part VIII, line 12, for public use of club facilities. 10b		
11	Section 501(c)(12) organizations. Enter:		
a	Gross income from members or shareholders. 11a		
b	Gross income from other sources. (Do not net amounts due or paid to other sources against amounts due or received from them.) 11b		
12a	Section 4947(a)(1) non-exempt charitable trusts. Is the organization filing Form 990 in lieu of Form 1041? 12a		
b	If 'Yes,' enter the amount of tax-exempt interest received or accrued during the year. 12b		
13	Section 501(c)(29) qualified nonprofit health insurance issuers.		
a	Is the organization licensed to issue qualified health plans in more than one state? 13a		
Note: See the instructions for additional information the organization must report on Schedule O.			
b	Enter the amount of reserves the organization is required to maintain by the states in which the organization is licensed to issue qualified health plans. 13b		
c	Enter the amount of reserves on hand 13c		
14a	Did the organization receive any payments for indoor tanning services during the tax year? 14a		X
b	If 'Yes,' has it filed a Form 720 to report these payments? If 'No,' provide an explanation on Schedule O. 14b		
15	Is the organization subject to the section 4960 tax on payment(s) of more than \$1,000,000 in remuneration or excess parachute payment(s) during the year? 15		X
If 'Yes,' see the instructions and file Form 4720, Schedule N.			
16	Is the organization an educational institution subject to the section 4968 excise tax on net investment income? 16		X
If 'Yes,' complete Form 4720, Schedule O.			
17	Section 501(c)(21) organizations. Did the trust, any disqualified person, or mine operator engage in any activities that would result in the imposition of an excise tax under section 4951, 4952, or 4953? 17		
If 'Yes,' complete Form 6069.			

Part VI Governance, Management, and Disclosure. For each 'Yes' response to lines 2 through 7b below, and for a 'No' response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI.

Section A. Governing Body and Management

		Yes	No
1 a	Enter the number of voting members of the governing body at the end of the tax year. 1 a 8 If there are material differences in voting rights among members of the governing body, or if the governing body delegated broad authority to an executive committee or similar committee, explain on Schedule O. See Sch. O		
1 b	Enter the number of voting members included on line 1a, above, who are independent. 1 b 8		
2	Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?		X
3	Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person? . . . See Sch. O	X	
4	Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?		X
5	Did the organization become aware during the year of a significant diversion of the organization's assets?		X
6	Did the organization have members or stockholders?		X
7 a	Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body? . . See Schedule O	X	
7 b	Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?		X
8	Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following:		
a	The governing body?	X	
b	Each committee with authority to act on behalf of the governing body?	X	
9	Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If 'Yes,' provide the names and addresses on Schedule O. See Schedule O	X	

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

		Yes	No
10 a	Did the organization have local chapters, branches, or affiliates?		X
10 b	If 'Yes,' did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?		
11 a	Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?	X	
12 a	Did the organization have a written conflict of interest policy? If 'No,' go to line 13.	X	
12 b	Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?	X	
12 c	Did the organization regularly and consistently monitor and enforce compliance with the policy? If 'Yes,' describe on Schedule O how this was done. . . See Schedule O	X	
13	Did the organization have a written whistleblower policy?	X	
14	Did the organization have a written document retention and destruction policy?	X	
15	Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?		
15 a	The organization's CEO, Executive Director, or top management official.		X
15 b	Other officers or key employees of the organization.		X
If 'Yes' to line 15a or 15b, describe the process on Schedule O. See instructions.			
16 a	Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?		X
16 b	If 'Yes,' did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?		

Section C. Disclosure

- 17** List the states with which a copy of this Form 990 is required to be filed ▶ CA
- 18** Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply.
 Own website Another's website Upon request Other (explain on Schedule O)
- 19** Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year. See Schedule O
- 20** State the name, address, and telephone number of the person who possesses the organization's books and records ▶
 Veronica Hattrup 1211 Newell Ave Suite 200 Walnut Creek CA 94596 925 937-0980

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII.

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1 a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See the instructions for definition of 'key employee.'
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (box 5 of Form W-2, Form 1099-MISC, and/or box 1 of Form 1099-NEC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations.

See the instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) Geoffrey Sears-Wareham Develop Treasurer	2 0	X		X				0.	0.	0.
(2) Kassandra Kappelos- Public Mkt Director	1 0	X						0.	0.	0.
(3) Bobby Lee Chairman	1 0	X		X				0.	0.	0.
(4) Andrew Allen Vice Chair	1 0	X		X				0.	0.	0.
(5) Peter Schreiber- Pixar Director	1 0	X						0.	0.	0.
(6) Betsy Cooley Secretary	1 0	X						0.	0.	0.
(7) Colin Osborne-Novartis Director	1 0	X						0.	0.	0.
(8) -----	-----									
(9) -----	-----									
(10) -----	-----									
(11) -----	-----									
(12) -----	-----									
(13) -----	-----									
(14) -----	-----									

Part VII Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees (continued)

(A) Name and title	(B) Average hours per week (list any hours for related organizations below dotted line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)					(D) Reportable compensation from the organization (W-2/1099-MISC/1099-NEC)	(E) Reportable compensation from related organizations (W-2/1099-MISC/1099-NEC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee			
(15) -----									
(16) -----									
(17) -----									
(18) -----									
(19) -----									
(20) -----									
(21) -----									
(22) -----									
(23) -----									
(24) -----									
(25) -----									

1 b Subtotal	0.	0.	0.
c Total from continuation sheets to Part VII, Section A	0.	0.	0.
d Total (add lines 1b and 1c)	0.	0.	0.

2 Total number of individuals (including but not limited to those listed above) who received more than \$100,000 of reportable compensation from the organization ▶ 0

	Yes	No
3 Did the organization list any former officer, director, trustee, key employee, or highest compensated employee on line 1a? <i>If 'Yes,' complete Schedule J for such individual.</i>	3	X
4 For any individual listed on line 1a, is the sum of reportable compensation and other compensation from the organization and related organizations greater than \$150,000? <i>If 'Yes,' complete Schedule J for such individual.</i>	4	X
5 Did any person listed on line 1a receive or accrue compensation from any unrelated organization or individual for services rendered to the organization? <i>If 'Yes,' complete Schedule J for such person.</i>	5	X

Section B. Independent Contractors

1 Complete this table for your five highest compensated independent contractors that received more than \$100,000 of compensation from the organization. Report compensation for the calendar year ending with or within the organization's tax year.

(A) Name and business address	(B) Description of services	(C) Compensation
Gray Bowen Scott 1211 Newell Ave Ste 200 Walnut Creek, CA 94596	Mgmt,Cus.Ser.,mrtkg	477,067.
MV Transportation Inc P.O. Box 3900 San Francisco, CA 94139	Contract bus service	2,509,588.
AC Transit 1600 Franklin St Oakland, CA 94612	Contract bus service	188,386.
O.C. Jones & Sons Inc 1520 Fourth Street Berkeley, CA 94710	Construction contractor	1,794,185.

2 Total number of independent contractors (including but not limited to those listed above) who received more than \$100,000 of compensation from the organization ▶ 4

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

		(A) Total revenue	(B) Related or exempt function revenue	(C) Unrelated business revenue	(D) Revenue excluded from tax under sections 512-514	
Contributions, Gifts, Grants, and Other Similar Amounts	1 a Federated campaigns	1 a				
	b Membership dues	1 b				
	c Fundraising events	1 c				
	d Related organizations	1 d				
	e Government grants (contributions)	1 e 556,368.				
	f All other contributions, gifts, grants, and similar amounts not included above	1 f				
	g Noncash contributions included in lines 1a-1f	1 g				
	h Total. Add lines 1a-1f	▶ 556,368.				
Program Service Revenue	Business Code					
	2 a <u>PBID proceeds</u>		4,083,012.	4,083,012.		
	b <u>West Berkeley shuttle</u>		230,352.	230,352.		
	c <u>Direct billed revenue</u>		109,763.	109,763.		
	d <u>Paratransit services</u>		101,668.	101,668.		
	e					
	f All other program service revenue					
g Total. Add lines 2a-2f	▶ 4,524,795.					
Other Revenue	3 Investment income (including dividends, interest, and other similar amounts)	▶ 1,989.	1,989.			
	4 Income from investment of tax-exempt bond proceeds	▶				
	5 Royalties	▶				
	6 a Gross rents	(i) Real				
		(ii) Personal				
		6 a				
		b Less: rental expenses	6 b			
	c Rental income or (loss)	6 c				
	d Net rental income or (loss)	▶				
	7 a Gross amount from sales of assets other than inventory	(i) Securities				
		(ii) Other				
		7 a				
		b Less: cost or other basis and sales expenses	7 b			
	c Gain or (loss)	7 c				
d Net gain or (loss)	▶					
8 a Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18	8 a					
	b Less: direct expenses	8 b				
	c Net income or (loss) from fundraising events	▶				
9 a Gross income from gaming activities. See Part IV, line 19	9 a					
	b Less: direct expenses	9 b				
	c Net income or (loss) from gaming activities	▶				
10 a Gross sales of inventory, less	10 a					
	b Less: cost of goods sold.	10 b				
	c Net income or (loss) from sales of inventory	▶				
Miscellaneous Revenue	Business Code					
	11 a					
	b					
	c					
	d All other revenue					
e Total. Add lines 11a-11d	▶					
12 Total revenue. See instructions	▶ 5,083,152.	4,526,784.	0.	0.		

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX.

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21				
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	0.	0.	0.	0.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	0.	0.	0.	0.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)				
9 Other employee benefits				
10 Payroll taxes				
11 Fees for services (nonemployees):				
a Management	442,757.	309,231.	133,526.	
b Legal	1,894.		1,894.	
c Accounting	38,778.		38,778.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17				
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A), amount, list line 11g expenses on Schedule O.)				
12 Advertising and promotion				
13 Office expenses	101.		101.	
14 Information technology	5,080.		5,080.	
15 Royalties				
16 Occupancy	130,731.		130,731.	
17 Travel				
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings				
20 Interest	31,592.		31,592.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	380,966.	380,966.		
23 Insurance	21,840.		21,840.	
24 Other expenses. Itemize expenses not covered above. (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A), amount, list line 24e expenses on Schedule O.)				
a <u>Bus shuttle operating costs</u>	2,783,789.	2,783,789.		
b <u>Yard site development & reloca</u>	2,335,187.		2,335,187.	
c <u>Security</u>	115,164.		115,164.	
d <u>Printing and Publications</u>	323.		323.	
e All other expenses	42.		42.	
25 Total functional expenses. Add lines 1 through 24e.	6,288,244.	3,473,986.	2,814,258.	0.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720).				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X.

		(A) Beginning of year		(B) End of year
Assets	1 Cash – non-interest-bearing	151,072.	1	320,389.
	2 Savings and temporary cash investments	4,822,543.	2	3,324,532.
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	94,905.	4	93,995.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges		9	
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 4,289,041.		
	b Less: accumulated depreciation	10b 3,829,407.	840,600.	10c 459,634.
	11 Investments – publicly traded securities		11	
	12 Investments – other securities. See Part IV, line 11		12	
	13 Investments – program-related. See Part IV, line 11		13	
	14 Intangible assets		14	
	15 Other assets. See Part IV, line 11		15 1.	14,325.
16 Total assets. Add lines 1 through 15 (must equal line 33)		5,909,121.	16	4,212,875.
Liabilities	17 Accounts payable and accrued expenses	812,102.	17	681,115.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D		21	
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties	860,772.	23	500,604.
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D		25	1.
	26 Total liabilities. Add lines 17 through 25		1,672,874.	26
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	4,236,247.	27	3,031,155.
	28 Net assets with donor restrictions		28	
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	4,236,247.	32	3,031,155.
33 Total liabilities and net assets/fund balances		5,909,121.	33	4,212,875.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI.

1	Total revenue (must equal Part VIII, column (A), line 12)	1	5,083,152.
2	Total expenses (must equal Part IX, column (A), line 25)	2	6,288,244.
3	Revenue less expenses. Subtract line 2 from line 1	3	-1,205,092.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	4,236,247.
5	Net unrealized gains (losses) on investments	5	
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	3,031,155.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII.

		Yes	No
1	Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____		
If the organization changed its method of accounting from a prior year or checked 'Other,' explain on Schedule O.			
2a	Were the organization's financial statements compiled or reviewed by an independent accountant?		X
If 'Yes,' check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2b	Were the organization's financial statements audited by an independent accountant?	X	
If 'Yes,' check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis			
2c	If 'Yes' to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant?	X	
If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.			
3a	As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133?		X
3b	If 'Yes,' did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits		

**SCHEDULE D
(Form 990)**

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered 'Yes' on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2021

Open to Public Inspection

Name of the organization

Emeryville Transportation Management Association

Employer identification number

94-3244359

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		

- 5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control? Yes No
- 6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit? Yes No

Part II Conservation Easements.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 7.

- 1 Purpose(s) of conservation easements held by the organization (check all that apply).
- Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
- Protection of natural habitat Preservation of a certified historic structure
- Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2 a
b Total acreage restricted by conservation easements	2 b
c Number of conservation easements on a certified historic structure included in (a)	2 c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2 d

- 3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____
- 4 Number of states where property subject to conservation easement is located ▶ _____
- 5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds? Yes No
- 6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____
- 7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____
- 8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)? Yes No
- 9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 8.

- 1 a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.
- b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:
- (i) Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____
- (ii) Assets included in Form 990, Part X. ▶ \$ _____
- 2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:
- a Revenue included on Form 990, Part VIII, line 1. ▶ \$ _____
- b Assets included in Form 990, Part X. ▶ \$ _____

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):

- a Public exhibition
- b Scholarly research
- c Preservation for future generations
- d Loan or exchange program
- e Other _____

4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.

5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered 'Yes' on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

1 a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No

b If 'Yes,' explain the arrangement in Part XIII and complete the following table:

	Amount
c Beginning balance	1 c
d Additions during the year	1 d
e Distributions during the year	1 e
f Ending balance	1 f

2 a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No

b If 'Yes,' explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII.

Part V Endowment Funds. Complete if the organization answered 'Yes' on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1 a Beginning of year balance					
b Contributions					
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs					
f Administrative expenses					
g End of year balance					

2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:

- a Board designated or quasi-endowment _____ %
- b Permanent endowment _____ %
- c Term endowment _____ %

The percentages on lines 2a, 2b, and 2c should equal 100%.

3 a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:

	Yes	No
(i) Unrelated organizations	3a(i)	
(ii) Related organizations	3a(ii)	
b If 'Yes' on line 3a(ii), are the related organizations listed as required on Schedule R?	3b	

4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1 a Land				
b Buildings				
c Leasehold improvements				
d Equipment		4,289,041.	3,829,407.	459,634.
e Other				
Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.)				459,634.

Part VII Investments – Other Securities.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives.....		
(2) Closely held equity interests.....		
(3) Other		
(A) -----		
(B) -----		
(C) -----		
(D) -----		
(E) -----		
(F) -----		
(G) -----		
(H) -----		
(I) -----		
Total. (Column (b) must equal Form 990, Part X, column (B) line 12.) . . ▶		

Part VIII Investments – Program Related.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
(10)		
Total. (Column (b) must equal Form 990, Part X, column (B) line 13.) . . ▶		

Part IX Other Assets.

N/A

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 15.) ▶	

Part X Other Liabilities.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) Rounding	1.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
(10)	
(11)	
Total. (Column (b) must equal Form 990, Part X, column (B) line 25.) ▶	1.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII.

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	5,083,152.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
	a Net unrealized gains (losses) on investments	2 a	
	b Donated services and use of facilities	2 b	
	c Recoveries of prior year grants	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	5,083,152.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total revenue. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 12.)	5	5,083,152.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered 'Yes' on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	6,288,244.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
	a Donated services and use of facilities	2 a	
	b Prior year adjustments	2 b	
	c Other losses	2 c	
	d Other (Describe in Part XIII.)	2 d	
	e Add lines 2 a through 2 d	2 e	
3	Subtract line 2 e from line 1	3	6,288,244.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
	a Investment expenses not included on Form 990, Part VIII, line 7b	4 a	
	b Other (Describe in Part XIII.)	4 b	
	c Add lines 4 a and 4 b	4 c	
5	Total expenses. Add lines 3 and 4 c . (This must equal Form 990, Part I, line 18.)	5	6,288,244.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

Name of the organization Emeryville Transportation Management Association	Employer identification number 94-3244359
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Form 990, Part VI, Line 19 - Other Organization Documents Publicly Available

Available upon request.

California Exempt Organization Annual Information Return

Calendar Year 2021 or fiscal year beginning (mm/dd/yyyy) and ending (mm/dd/yyyy)
Corporation/Organization name EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION
California corporation number 1970886
FEIN 94-3244359
Street address (suite or room) 1211 NEWELL AVE SUITE 200
City WALNUT CREEK State CA Zip code 94596

A First return... B Amended return... C IRC Section 4947(a)(1) trust... D Final information return... E Check accounting method... F Federal return filed... G Is this a group filing?... H Is this organization in a group exemption... I Did the organization have any changes to its guidelines... J If exempt under R&TC Section 23701d... K Is the organization exempt under R&TC Section 23701g?... L Is the organization a limited liability company?... M Did the organization file Form 100 or Form 109... N Is the organization under audit... O Is federal Form 1023/1024 pending?

Part I Complete Part I unless not required to file this form. See General Information B and C.

Table with 2 columns: Description and Amount. Rows include Receipts and Revenues (1-8) and Expenses (9-10). Total gross receipts: 5,083,152. Total gross income: 5,083,152.

Table with 2 columns: Description and Amount. Rows include Filing Fee (11-15) and Balance due (16). Total balance due: 0.

Sign Here: Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Paid Preparer's Use Only: Preparer's signature JOHN TOUNGER CPA, Date 5/10/22, Firm's name JOHN S. TOUNGER CPA, 585 MANDANA BLVD STE 10, OAKLAND, CA 94610.

May the FTB discuss this return with the preparer shown above? See instructions. [X] Yes [] No

Part II Organizations with gross receipts of more than \$50,000 and private foundations regardless of amount of gross receipts – complete Part II or furnish substitute information.

Receipts from Other Sources	1	Gross sales or receipts from all business activities. See instructions.	●	1	
	2	Interest	●	2	
	3	Dividends	●	3	
	4	Gross rents	●	4	
	5	Gross royalties	●	5	
	6	Gross amount received from sale of assets (See instructions)	●	6	
	7	Other income. Attach schedule. SEE STATEMENT 1	●	7	4,526,784.
	8	Total gross sales or receipts from other sources. Add line 1 through line 7. Enter here and on Side 1, Part I, line 1.		8	4,526,784.
Expenses and Disbursements	9	Contributions, gifts, grants, and similar amounts paid. Attach schedule.	●	9	
	10	Disbursements to or for members	●	10	
	11	Compensation of officers, directors, and trustees. Attach schedule. SEE STMT 2	●	11	0.
	12	Other salaries and wages	●	12	
	13	Interest	●	13	31,592.
	14	Taxes	●	14	
	15	Rents	●	15	130,731.
	16	Depreciation and depletion (See instructions)	●	16	380,966.
	17	Other expenses and disbursements. Attach schedule. SEE STATEMENT 3	●	17	5,744,955.
	18	Total expenses and disbursements. Add line 9 through line 17. Enter here and on Side 1, Part I, line 9.		18	6,288,244.

Schedule L Balance Sheet		Beginning of taxable year		End of taxable year	
		(a)	(b)	(c)	(d)
Assets					
1	Cash		4,973,615.		3,644,921.
2	Net accounts receivable		94,905.		93,995.
3	Net notes receivable				
4	Inventories				
5	Federal and state government obligations				
6	Investments in other bonds				
7	Investments in stock				
8	Mortgage loans				
9	Other investments. Attach schedule.				
10 a	Depreciable assets	4,625,064.		4,289,041.	
b	Less accumulated depreciation	3,784,464.	840,600.	3,829,407.	459,634.
11	Land				
12	Other assets. Attach schedule. STM 4		1.		14,325.
13	Total assets		5,909,121.		4,212,875.
Liabilities and net worth					
14	Accounts payable		812,102.		681,115.
15	Contributions, gifts, or grants payable				
16	Bonds and notes payable				
17	Mortgages payable		860,772.		500,604.
18	Other liabilities. Attach schedule. STM 5				1.
19	Capital stock or principal fund		4,236,247.		3,031,155.
20	Paid-in or capital surplus. Attach reconciliation.				
21	Retained earnings or income fund				
22	Total liabilities and net worth		5,909,121.		4,212,875.

Schedule M-1 Reconciliation of income per books with income per return					
Do not complete this schedule if the amount on Schedule L, line 13, column (d), is less than \$50,000.					
1	Net income per books	● -1,205,092.	7	Income recorded on books this year not included in this return. Attach schedule	●
2	Federal income tax	●	8	Deductions in this return not charged against book income this year. Attach schedule.	●
3	Excess of capital losses over capital gains	●	9	Total. Add line 7 and line 8	
4	Income not recorded on books this year. Attach schedule.	●	10	Net income per return. Subtract line 9 from line 6.	
5	Expenses recorded on books this year not deducted in this return. Attach schedule	●			
6	Total. Add line 1 through line 5.	● -1,205,092.			-1,205,092.

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION	California corporation number 1970886
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Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10 Carryover of disallowed deduction from prior taxable years.....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
BIKE RACKS	5/28/2008	12,239.	12,239.	S/L	5		
2007 DODGE SPRI	8/01/2009	37,964.	37,964.	S/L	5		
2007 ELDORADO N	3/20/2011	192,798.	192,798.	S/L	5		
2009 ELDORADO N	6/10/2011	293,482.	293,482.	S/L	5		
2013 STARCRAFT	11/06/2012	143,226.	143,226.	S/L	7		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	380,966.

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20 Total. Add the amounts in column (g).....						20	
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION	California corporation number 1970886
---	---

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10 Carryover of disallowed deduction from prior taxable years.....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	2013 STARCRAFT	11/06/2012	143,226.	143,226.	S/L	7		
	2008 INTL HC #1	2/15/2012	31,523.	31,523.	S/L	3		
	2014 STARCRAFT	10/14/2013	149,504.	149,504.	S/L	5		
	2014 STARCRAFT	10/14/2013	149,504.	149,504.	S/L	5		
	2014 STARCRAFT	10/14/2013	149,504.	149,504.	S/L	5		
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....							15	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....							20
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....							21
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....							22

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION	California corporation number 1970886
---	---

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10 Carryover of disallowed deduction from prior taxable years.....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	2014 STARCRAFT	10/14/2013	149,504.	149,504.	S/L	5			
	HYBRID RESIDUAL	12/10/2013	18,322.	18,322.	S/L	3			
	2014 STARCRAFT	9/11/2014	157,737.	157,737.	S/L	5			
	2014 STARCRAFT	9/11/2014	157,737.	157,737.	S/L	5			
	2015 STARCRAFT#	6/01/2015	141,026.	141,026.	S/L	5			
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15		

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g).....						20	
21	Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21	
22	Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22	

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION	California corporation number 1970886
---	---

Part I Election To Expense Certain Property Under IRC Section 179

1 Maximum deduction under IRC Section 179 for California.....	1	\$25,000
2 Total cost of IRC Section 179 property placed in service.....	2	
3 Threshold cost of IRC Section 179 property before reduction in limitation.....	3	\$200,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-.....	4	
5 Dollar limitation for taxable year. Subtract line 4 from line 1. If zero or less, enter -0-.....	5	
6 (a) Description of property (b) Cost (business use only) (c) Elected cost		
7 Listed property (elected IRC Section 179 cost).....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10 Carryover of disallowed deduction from prior taxable years.....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
2015 STARCRAFT#	6/01/2015	141,026.	141,026.	S/L	5		
2015 STARCRAFT#	6/01/2015	141,026.	141,026.	S/L	5		
2016 STARCRAFT	8/02/2016	140,678.	124,267.	S/L	5	16,411.	
2016 STARCRAFT	8/02/2016	140,678.	124,267.	S/L	5	16,411.	
2016 STARCRAFT	8/02/2016	140,678.	124,267.	S/L	5	16,411.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....						20
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22

2021 Corporation Depreciation and Amortization

3885

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Corporation name EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION	California corporation number 1970886
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6		
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7 Listed property (elected IRC Section 179 cost).....	7	
8 Total elected cost of IRC Section 179 property. Add amounts in column (c), line 6 and line 7.....	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8.....	9	
10 Carryover of disallowed deduction from prior taxable years.....	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5.....	11	
12 IRC Section 179 expense deduction. Add line 9 and line 10, but do not enter more than line 11.....	12	
13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation	
	2016 STARCRAFT	3/28/2016	148,895.	141,450.	S/L	5	7,445.		
	2016 STARCRAFT	3/28/2016	148,895.	141,450.	S/L	5	7,445.		
	2016 STARCRAFT	3/28/2016	148,895.	141,450.	S/L	5	7,445.		
	2017 STARCRAFT	4/01/2017	150,542.	112,905.	S/L	5	30,108.		
	2017 STARCRAFT	4/01/2017	150,542.	112,905.	S/L	5	30,108.		
15	Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15		

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20	Total. Add the amounts in column (g).....						20	
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2021 Corporation Depreciation and Amortization

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14	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
	2017 STARCRAFT	4/01/2017	150,542.	112,905.	S/L	5	30,108.	
	2018 INTERNATIO	5/03/2018	153,055.	81,629.	S/L	5	30,611.	
	2018 INTERNATIO	5/03/2018	153,055.	81,629.	S/L	5	30,611.	
	2018 INTERNATIO	5/03/2018	153,055.	81,629.	S/L	5	30,611.	
	2018 INTERNATIO	5/03/2018	153,055.	81,629.	S/L	5	30,611.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....							15	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
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Part IV Amortization

19	(a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year
20 Total. Add the amounts in column (g).....							20
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....							21
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....							22

2021 Corporation Depreciation and Amortization

3885

Attach to Form 100 or Form 100W. **FORM 199**

Corporation name EMERYVILLE TRANSPORTATION MANAGEMENT ASSOCIATION	California corporation number 1970886
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Part I Election To Expense Certain Property Under IRC Section 179

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6		
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13 Carryover of disallowed deduction to 2022. Add line 9 and line 10, less line 12.....	13	

Part II Depreciation and Election of Additional First Year Depreciation Deduction Under R&TC Section 24356

14 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Depreciation allowed or allowable in earlier years	(e) Depreciation method	(f) Life or rate	(g) Depreciation for this year	(h) Additional first year depreciation
2019 INTL #751	10/28/2019	161,050.	37,578.	S/L	5	32,210.	
2019 INTL # 752	10/28/2019	161,050.	37,578.	S/L	5	32,210.	
2019 INTL # 753	10/28/2019	161,050.	37,578.	S/L	5	32,210.	
15 Add the amounts in column (g) and column (h). The total of column (h) may not exceed \$2,000. See instructions for line 14, column (h).....						15	

Part III Summary

16 Total: If the corporation is electing: IRC Section 179 expense, add the amount on line 12 and line 15, column (g) or Additional first year depreciation under R&TC Section 24356, add the amounts on line 15, columns (g) and (h) or Depreciation (if no election is made), enter the amount from line 15, column (g).....	16	
17 Total depreciation claimed for federal purposes from federal Form 4562, line 22.....	17	
18 Depreciation adjustment. If line 17 is greater than line 16, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 17 is less than line 16, enter the difference here and on Form 100 or Form 100W, Side 2, line 12. (If California depreciation amounts are used to determine net income before state adjustments on Form 100 or Form 100W, no adjustment is necessary.).....	18	

Part IV Amortization

19 (a) Description of property	(b) Date acquired (mm/dd/yyyy)	(c) Cost or other basis	(d) Amortization allowed or allowable in earlier years	(e) R&TC Section (see instr)	(f) Period or percentage	(g) Amortization for this year	
20 Total. Add the amounts in column (g).....						20	
21 Total amortization claimed for federal purposes from federal Form 4562, line 44.....						21	
22 Amortization adjustment. If line 21 is greater than line 20, enter the difference here and on Form 100 or Form 100W, Side 1, line 6. If line 21 is less than line 20, enter the difference here and on Form 100 or Form 100W, Side 2, line 12.....						22	

Statement 3 (continued)
Form 199, Part II, Line 17
Other Expenses

Insurance.....	\$ 21,840.
Legal Fees.....	1,894.
Management fees.....	442,757.
Office Expenses.....	101.
Printing and Publications.....	323.
Security.....	115,164.
Yard site development & reloca.....	2,335,187.
Total	<u>\$ 5,744,955.</u>

Statement 4
Form 199, Schedule L, Line 12
Other Assets

Rent security deposit.....	14,325.
Total	<u>\$ 14,325.</u>

Statement 5
Form 199, Schedule L, Line 18
Other Liabilities

Rounding.....	1.
Total	<u>\$ 1.</u>

**IRS e-file Signature Authorization
for a Tax Exempt Entity**

For calendar year 2021, or fiscal year beginning _____, 2021, and ending _____, 20_____

2021

Department of the Treasury
Internal Revenue Service

▶ **Do not send to the IRS. Keep for your records.**
▶ **Go to www.irs.gov/Form8879TE for the latest information.**

Name of filer **Emeryville Transportation
Management Association**

EIN or SSN
94-3244359

Name and title of officer or person subject to tax

Bobby Lee Chair

Part I Type of Return and Return Information

Check the box for the return for which you are using this Form 8879-TE and enter the applicable amount, if any, from the return. Form 8038-CP and Form 5330 filers may enter dollars and cents. For all other forms, enter whole dollars only. If you check the box on line 1a, 2a, 3a, 4a, 5a, 6a, 7a, 8a, 9a, or 10a below, and the amount on that line for the return being filed with this form was blank, then leave line 1b, 2b, 3b, 4b, 5b, 6b, 7b, 8b, 9b, or 10b, whichever is applicable, blank (do not enter -0-). But, if you entered -0- on the return, then enter -0- on the applicable line below. **Do not complete more than one line in Part I.**

1a Form 990 check here	<input checked="" type="checkbox"/>	b Total revenue, if any (Form 990, Part VIII, column (A), line 12)	1b	<u>5,083,152.</u>
2a Form 990-EZ check here	<input type="checkbox"/>	b Total revenue, if any (Form 990-EZ, line 9)	2b	
3a Form 1120-POL check here	<input type="checkbox"/>	b Total tax (Form 1120-POL, line 22)	3b	
4a Form 990-PF check here	<input type="checkbox"/>	b Tax based on investment income (Form 990-PF, Part V, line 5)	4b	
5a Form 8868 check here	<input type="checkbox"/>	b Balance due (Form 8868, line 3c)	5b	
6a Form 990-T check here	<input type="checkbox"/>	b Total tax (Form 990-T, Part III, line 4)	6b	
7a Form 4720 check here	<input type="checkbox"/>	b Total tax (Form 4720, Part III, line 1)	7b	
8a Form 5227 check here	<input type="checkbox"/>	b FMV of assets at end of tax year (Form 5227, Item D)	8b	
9a Form 5330 check here	<input type="checkbox"/>	b Tax due (Form 5330, Part II, line 19)	9b	
10a Form 8038-CP check here	<input type="checkbox"/>	b Amount of credit payment requested (Form 8038-CP, Part III, line 22)	10b	

Part II Declaration and Signature Authorization of Officer or Person Subject to Tax

Under penalties of perjury, I declare that I am an officer of the above entity or I am a person subject to tax with respect to (name of entity) _____, (EIN) _____ and that I have examined a copy of the 2021 electronic return and accompanying schedules and statements, and, to the best of my knowledge and belief, they are true, correct, and complete. I further declare that the amount in Part I above is the amount shown on the copy of the electronic return. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send the return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of the federal taxes owed on this return, and the financial institution to debit the entry to this account. To revoke a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537 no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I have selected a personal identification number (PIN) as my signature for the electronic return and, if applicable, the consent to electronic funds withdrawal.

PIN: check one box only

I authorize John S. Tounger CPA to enter my PIN 53585 as my signature
ERO firm name Enter five numbers, but do not enter all zeros

on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I also authorize the aforementioned ERO to enter my PIN on the return's disclosure consent screen.

As an officer or person subject to tax with respect to the entity, I will enter my PIN as my signature on the tax year 2021 electronically filed return. If I have indicated within this return that a copy of the return is being filed with a state agency(ies) regulating charities as part of the IRS Fed/State program, I will enter my PIN on the return's disclosure consent screen.

Signature of officer or person subject to tax

Date

Part III Certification and Authentication

ERO's EFIN/PIN. Enter your six-digit electronic filing identification number (EFIN) followed by your five-digit self-selected PIN.

94072580111
Do not enter all zeros

I certify that the above numeric entry is my PIN, which is my signature on the 2021 electronically filed return indicated above. I confirm that I am submitting this return in accordance with the requirements of **Pub. 4163, Modernized e-File (MeF) Information for Authorized IRS e-file Providers for Business Returns.**

ERO's signature ▶ John Tounger CPA

Date ▶

**ERO Must Retain This Form – See Instructions
Do Not Submit This Form to the IRS Unless Requested To Do So**

Date Accepted _____

DO NOT MAIL THIS FORM TO THE FTB

TAXABLE YEAR

California e-file Return Authorization for Exempt Organizations

FORM

2021

8453-EO

Exempt Organization name EMERYVILLE TRANSPORTATION	Identifying number 94-3244359
--	---

Part I Electronic Return Information (whole dollars only)

1 Total gross receipts (Form 199, line 4).....	1	5,083,152.
2 Total gross income (Form 199, line 8).....	2	5,083,152.
3 Total expenses and disbursements (Form 199, line 9).....	3	6,288,244.

Part II Settle Your Account Electronically for Taxable Year 2021

4 Electronic funds withdrawal 4a Amount _____ 4b Withdrawal date (mm/dd/yyyy) _____

Part III Banking Information (Have you verified the exempt organization's banking information?)

5 Routing number _____
 6 Account number _____ 7 Type of account: Checking Savings

Part IV Declaration of Officer

I authorize the exempt organization's account to be settled as designated in Part II. If I check Part II, box 4, I authorize an electronic funds withdrawal for the amount listed on line 4a.

Under penalties of perjury, I declare that I am an officer of the above exempt organization and that the information I provided to my electronic return originator (ERO), transmitter, or intermediate service provider and the amounts in Part I above agree with the amounts on the corresponding lines of the exempt organization's 2021 California electronic return. To the best of my knowledge and belief, the exempt organization's return is true, correct, and complete. If the exempt organization is filing a balance due return, I understand that if the Franchise Tax Board (FTB) does not receive full and timely payment of the exempt organization's fee liability, the exempt organization will remain liable for the fee liability and all applicable interest and penalties. I authorize the exempt organization return and accompanying schedules and statements be transmitted to the FTB by the ERO, transmitter, or intermediate service provider. **If the processing of the exempt organization's return or refund is delayed, I authorize the FTB to disclose to the ERO or intermediate service provider the reason(s) for the delay.**

Sign Here

Signature of officer: _____ Date: _____ Title: **CHAIR**

Part V Declaration of Electronic Return Originator (ERO) and Paid Preparer. See instructions.

I declare that I have reviewed the above exempt organization's return and that the entries on form FTB 8453-EO are complete and correct to the best of my knowledge. (If I am only an intermediate service provider, I understand that I am not responsible for reviewing the exempt organization's return. I declare, however, that form FTB 8453-EO accurately reflects the data on the return.) I have obtained the organization officer's signature on form FTB 8453-EO before transmitting this return to the FTB; I have provided the organization officer with a copy of all forms and information that I will file with the FTB, and I have followed all other requirements described in FTB Pub. 1345, 2021 Handbook for Authorized e-file Providers. I will keep form FTB 8453-EO on file for **four** years from the due date of the return or **four** years from the date the exempt organization return is filed, whichever is later, and I will make a copy available to the FTB upon request. If I am also the paid preparer, under penalties of perjury, I declare that I have examined the above exempt organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

ERO Must Sign	ERO's signature	▶ JOHN TOUNGER CPA	Date	Check if also paid preparer <input checked="" type="checkbox"/>	Check if self-employed <input checked="" type="checkbox"/>	ERO's PTIN	P01265219
	Firm's name (or yours if self-employed) and address	▶ JOHN S. TOUNGER CPA 585 MANDANA BLVD STE 10 OAKLAND CA			Firm's FEIN	68-0166029	
					ZIP code	94610	

Under penalties of perjury, I declare that I have examined the above organization's return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. I make this declaration based on all information of which I have knowledge.

Paid Preparer Must Sign	Paid preparer's signature	▶ _____	Date	Check if self-employed <input type="checkbox"/>	Paid preparer's PTIN	
	Firm's name (or yours if self-employed) and address	▶ _____			Firm's FEIN	
					ZIP code	

FTB 8453-EO 2021

From: [Leo Scott](#)
To: gsears@warehamdevelopment.com; [Everett](#)
Cc: [Roni Hattrup](#); [Michael Conneran \(mconneran@hansonbridgett.com\)](mailto:mconneran@hansonbridgett.com)
Subject: FW: Status Update: Emery Go Round Bus Yard Repair
Date: Tuesday, May 10, 2022 5:20:18 PM
Attachments: [image002.png](#)
[Damage Repair Options with Cost by contract.pdf](#)
[Zoon Contract Amendment #3 - 05-10-2022.pdf](#)

Geoff and Andrew,

This is a follow up to my March 31st email below and includes Roni's and my proposal to repair the parking lot and close out the contracts for its overall construction.

Since the 31st, I have had follow up conversations with both BKF and Zoon to better define the scope of work of the repair to then estimate its cost and determine who should perform the items of work. At the same time, I have been mindful of your request that the firms contribute financially to the solution. The result of my discussions is this proposal. The attached .pdf itemizes the work on numbered lines. When referring to the sheet in this explanation, I cite the line numbers from the .pdf.

The solution is to design and fabricate a vault cover, picture a steel door and frame laying on the ground, that will be placed on top of a concrete foundation built on either side of the box culvert so that it will cover the already repaired access hatch. This cover will allow Alameda County Flood Control (ACFC) to access the hatch in the future while maintaining the elevation of the constructed parking lot without creating ponding in what would otherwise be a low point without a drain. To make sure the vault cover is designed properly to fit over the access hatch, not touch the box culvert, and match the existing elevations of the constructed parking lot, a licensed survey is needed. This is due to the fact that the engineer stamped plans must be revised to reflect the solution and be accepted by Caltrans before they will release the ETMA from the permit. Here is a breakdown of the work.

- In an effort to capture the complete cost of the damage and repair, I have included cost starting from the date of the damage. See lines 1.a., b., and c.
- I have also included the cost involved in determining the solution as proposed on lines 2. a., b., c., and d. as calls and conversations have been necessary to reach agreement.
- The administrative effort to implement the solution is on lines 3.a. and b.
- The performance of the work required is shown on lines 4.a., b., c. and d. There are two options for this work, one for the design of the vault cover and the second for the fabrication of the vault cover. While the ACFC has agreed to consider designing the vault cover, they have not committed to doing so and the time it would take is unknown. Were OC Jones unable to find a subcontractor to design and fabricate the vault cover, Preston Pipelines has been recommended by BKF as the solution provider. These options would be used should the need for them arise.
- The final item, number 5., is to make sure all of the work is completed properly and to the required standards.

The total cost to repair the parking lot damage around the access hatch is estimated to be \$114,750. There are two risks to this cost increasing: first the cost of asphalt which has had its price increase due to oil prices, and the cost of steel, which may be more than anticipated due to recent inflation; and second the cost to design and fabricate the steel vault cover must be refined when the subcontractor is engaged by change order. Once the Contract Change Order is signed with OC Jones, all of these risk prices will be locked in.

The three firms responsible for the development of the parking lot, GBS, BKF and Zoon will each write off \$5,000 of invoiced costs as their contribution to the cost of the repair. That makes the ETMA's contribution \$99,750 of which we estimate \$50,000 would have been expended had the need for the cover or modified access hatch been identified prior to the storm damage. This means that the cost to the ETMA of the damage is about \$49,750.

To have BKF and Zoon perform their tasks, we need to amend their contracts. These will be final amendments and no additional requests will be made.

- BKF needs a \$13,000 amendment (exact amount to be finalized upon receipt of formal request with their cost estimate) for the Scoping and Survey work. They have been asked to write off \$5,000 of this work.
- Zoon needs a \$26,516 amendment for its oversight of OC Jones and its close out of the project (see Zoon attachment). Of the 5 tasks shown, Task 2 is work for the repair. The other tasks are for the close out of the project. The amount originally estimated for Task 2 has been reduced by clarifying the details of the solution (down from \$16,025 to \$9,250). Zoon has agreed to write off \$5,000 of their work.

Please let Roni and I know if you have any questions.

-Leo

LEO SCOTT, P.E. | President | Gray-Bowen-Scott
M: 925.324.4793

Scope and cost of work to complete repair					Performing entity					Balance
	Step	Responsible	Estimated Cost*	Detailed Notes	GBS	BKF	Zoon	Hanson-Bridgett	OC Jones	
1. a.	Responded to incident, determine immediate repair	Zoon	\$ 2,500	Responded on day of storm to determine immediate repair; cost covered under base contract			\$ 2,500			\$ -
1. b.	Assisted with immediate ACFC repair	OC Jones	\$ 3,000	Assisted with immediate repair; cost expected to be addressed in the CCO.					\$ 3,000	\$ -
1. c.	Made immediate repair	ACFC	\$ -	Made immediate repair by replacing in initial position bolted and expoxied to the box culvert						\$ -
2.a.	Determine Solution	GBS	\$ 5,000	Worked with Committee; negotiated with contractors; consulted with council	\$ 5,000					\$ -
2.b.	Determine Solution	Zoon	\$ 5,000	Provided options to address damage			\$ 5,000			\$ -
2.c.	Determine Solution	BKF	\$ 5,000	Provided options to address damage		\$ 5,000				\$ -
2.d.	Determine Solution	HB	\$ 5,000	Provided legal review of action leading up to damage and of proposed solutions				\$ 5,000		\$ -
3.a.	Implement necessary contracts and/or amendments	GBS	\$ 2,000	Secure Board authorization to: amend Zoon's and BKF's contract; issue the OC Jones CCO.	\$ 2,000					\$ -
3.b.	Execute and manage CCO with OC Jones	Zoon	\$ 9,250	Draft and negotiate with OC Jones the CCO for ultimate repair of the damage, including repaving around the vault			\$ 9,250			\$ -
4.a.	Survey the damaged area; update the grading plan	BKF	\$ 8,000	If just a vault, the survey is of a smaller area; a grade to drain solution requires a larger area of survey (Top of box, points where AC tie in with existing). Revise the grading plan based upon survey. Coordinate with vault cover designer.		\$ 8,000				\$ -
4.b.	Design, fabricate and install vault cover over the access hatch	OC Jones sub	\$ 15,000	Design and fabrication by a subcontractor to be determined. Vault cover to be mounted on concrete foundations on each side of the box culvert to avoid future culvert damage.					\$ 15,000	\$ -
4. option	Design, fabricate and install vault cover over the access hatch	Preston Pipelines								\$ -
4.c.	Remove damaged AC paving	OC Jones	\$ 18,000	Remove and disposed of damaged pavement.					\$ 18,000	\$ -
4.d.	Repave around vault and damaged paving	OC Jones	\$ 35,000	Oil prices are increasing the cost of AC, so this price has the greatest risk. Guessing 5,500 sq.ft. or 140 tons (7 trucks). Includes recompacting subgrade, and labor for both.					\$ 35,000	\$ -
4. option	Design	ACFC		ACFC is considering providing a design of a vault cover - would probably expect survey						\$ -
5. a.	Ensure repair is complete/work closed out	GBS	\$ 2,000	Close out all work related to damage repair	\$ 2,000					\$ -
	TOTAL		\$ 114,750		\$ 9,000	\$ 13,000	\$ 16,750	\$ 5,000	\$ 71,000	\$ -
					\$ 114,750					

* Anticipated maximum exposure.

Invoice write-off amounts: \$ 5,000 \$ 5,000 \$ 5,000

Contribution from contractors	\$ 15,000
ETMA Share	\$ 99,750
Cost increase without damage	\$ 50,000
Effective damage cost	\$ 49,750



Estimated Hours and Cost by Task and Subtask

	Ernest Klock, PE \$ 200.00	Anthony Goryl \$ 165.00	Hours By Task	Cost By Task
Task 1 General Construction Mgmt & Administration Services (Phase 2)	5	30	35	\$ 5,950.00
Task 2 Coordinate New Cover Vault Design (Phase 1)	5	50	55	\$ 9,250.00
Task 3 Project Documentation (Phase 2 & 3)	4	25	29	\$ 4,925.00
Task 4 Progress Payments/CCOs (Phase 1 & 2)	4	10	14	\$ 2,450.00
Task 5 Project Closeout - Including CT/Oakland Permit Final (Phase 3)	4	16	20	\$ 3,440.00
GRAND TOTALS	22	131	153	\$ 26,015.00

Assumptions
 Does not include preparation of As-Builts
 Does not include Surveying
 Assumes that Caltrans/Oakland/Alameda County Flood Control or other agencies will not require additional coordination (say due to cover vault) outside regular permit closeout procedures

Phase 1 Services - Coordinate Cover Vault Design & Site Grading Analysis for Cover Vault Elevation Determination - Generate Draft Change Order for ETMA Review
 Phase 2 Services - Coordinate Construction Activities and Document (including Finalize CCO) - Cover Vault Installation and Pavement Restoration
 Phase 3 Services - Finalize Permits with Agencies, Coordinate BKF Documentation changes (drawings/final engineer letter - if needed), Final OC Jones Closeout, ETMA Handoff

ASSIGNMENT OF AGREEMENT

This ASSIGNMENT AGREEMENT (this “**Assignment**”) is made as of _____, 2022 by and between Berkeley Gateway Transportation Management Association, a California non-profit corporation (“**Assignor**”), West Berkeley Shuttle, LLC, a California limited liability company (“**Assignee**”) and Emeryville Transportation Management Association, a California non-profit corporation (“**ETMA**”).

Recitals

A. Whereas, Assignor and ETMA entered into that certain Transportation Agreement dated December 30th, 2019, as amended on July 16, 2020 and January 31, 2022 and from time to time (the “**Agreement**”) whereby ETMA provides shuttle operation services for the West Berkeley Shuttle in Berkeley, California; and

B. Whereas, Assignor now desires to assign all of its right, title and interest in and to the Agreement to Assignee upon the terms and conditions hereinafter set forth.

Agreement

NOW, THEREFORE, for valuable consideration, the parties hereto agree as follows:

1. Assignor hereby assigns, conveys, transfers and sets over unto Assignee all of Assignor’s right, title and interest in and to the Agreement, effective as of the date hereof.

2. Assignee hereby accepts the foregoing assignment and assumes and agrees to perform all of Assignor’s obligations, duties and responsibilities under the Agreement arising from and after the date hereof.

3. ETMA consents to this Assignment from Assignor to Assignee.

IN WITNESS WHEREOF, the parties hereto have executed this Assignment as of the date first set forth above.

ASSIGNOR:
Berkeley Gateway Transportation Management
Association, a California non-profit corporation

By: _____
Name: Christopher D. Barlow
Its: President

ASSIGNEE:
West Berkeley Shuttle, LLC, a California limited
liability company

By: 94710 TDM, LLC
Its: Managing Member

By: _____
Name: Christopher D. Barlow
Its: President

ETMA:
Emeryville Transportation Management Association,
a California non-profit corporation

By: _____
Name: Bobby Lee
Its: Chair

**ETMA 2022 - 1st Quarter Financial Reports
(Cash Basis)**

5/16/2022

EMERY GO-ROUND

(Cash Basis)

	1st Quarter Financials			
	2022 Budget	Actual Revenue Rec'd to Date	Variance	% of revenue received
Revenue				
<u>PBID Revenue</u>				
Net PBID Revenue	4,245,453	2,122,727	1,061,363	50%
<u>Non-PBID Revenue</u>				
City - General Benefit Contribution	564,726	282,363	141,182	50%
ETMA Billed Revenue	109,578	-	(27,395)	0%
BGTMA (Net balance of WBS revenue)	20,000	9,077	4,077	45%
Other Revenue	3,000	212	(538)	7%
Subtotal Non-PBID Revenues	697,304	291,652	117,326	42%
Total Revenue	4,942,757	2,414,378	1,178,689	49%
Expenditures				
<u>Direct Costs</u>				
Bus Leases/Purchases	500,000	84,028	(40,972)	17%
Maintenance	300,000	22,623	(52,377)	8%
Operations Contract	2,420,000	510,296	(94,704)	21%
Fuel	325,000	35,059	(46,191)	11%
Communications	55,000	3,681	(10,069)	7%
Miscellaneous Operating Costs	5,000	-	(1,250)	0%
Subtotal Direct Costs	3,605,000	655,687	(245,563)	18%
<u>Indirect Costs</u>				
Professional Services	550,000	107,921	(29,579)	20%
Occupancy (site lease, utilities, etc.)	365,000	120,952	29,702	33%
Bus Yard (Site Development & Relocation)	-	28,732	28,732	#DIV/0!
Membership/Public Outreach Expenses	15,000	-	(3,750)	0%
Pilot Projects and Research	25,000	-	(6,250)	0%
TMA Insurance	25,000	-	(6,250)	0%
Meeting expenses, supplies, licenses, fees, etc.	10,000	22	(2,478)	0%
Subtotal Indirect Costs	990,000	257,627	10,127	26%
Total TMA Expenditures	4,595,000	913,315	(235,435)	20%

2022 Revenue vs. Expenditures Balance:

347,757

1,501,064

ETMA Reimbursable Programs

WEST BERKELEY SHUTTLE

<u>Revenue</u>		Actual Revenue Rec'd to Date
BGTMA & Bayer		58,740
Total Revenue - West Berkeley		58,740
<u>Expenditures</u>		Actual Costs to Date
Shuttle Operations		55,226
Professional Service Contracts		1,008
Total Expenditures - West Berkeley		56,233

Balance 2,506

City of Emeryville - 8 to Go Paratransit

<u>Revenue</u>		Actual Revenue Rec'd to Date
City of Emeryville - 8 to Go Paratransit		26,699
Total Revenue - City		26,699
<u>Expenditures</u>		Actual Costs to Date
Shuttle Operations & Maintenance		15,552
Fuel		500
Communications		129
Professional Service Contracts		1,441
Total Expenditures - City		17,622

Balance 9,077

**Emeryville TMA
2022 Calendar of Activities**

Month/Date	Description
Jan 18th	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. 4th Quarter Financial Report 2. Transportation Agreement w/ BGTMA – Amend to extend through December 31st, 2022. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. City to provide the ETMA with the 1st installment of the PBID Funds by January 15th. 2. Draft 2023 Preliminary Budget.
Feb 17th	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. No Scheduled Actions. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. City Budget & Financing Meeting – date to be confirmed. <ol style="list-style-type: none"> a. ETMA Budget Forecasting Review with Chair & Treasurer
Mar 17th	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Adopt Resolution to set Annual Membership Meeting – (May 19th) 2. Review of Request for Proposals for Accounting & Bookkeeping Services. 3. Appoint audit committee – 3 Directors (Treasurer exempt) 4. Authorize Audit Services Engagement. 5. Discuss Shuttle Service Partnership with Lennar <p><u>Other</u></p>
Apr 21st	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Appoint Consultant Selection Committee – Bookkeeping & Tax Prep Services 2. Authorized RFP Distribution – Bookkeeping & Tax Prep Services 3. Appoint Procurement Committee – Shuttle Operations & Maintenance Services. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. Prepare 2021 Annual Report. 2. Distribute Nominations Forms to Employer & Business Members – NLT April 15th 3. Post Annual Membership Meeting Invite – NLT April 15th 4. Provide City with Annual Financial and Operations Report (Annual Report) by the 30th 5. Conduct Annual Audit Review Committee (prior to Board May meeting). 6. Develop Social Media Strategy. 7. Prepare RFP for Shuttle Operations & Maintenance Services.
May 19th	<p><u>Annual Membership Meeting</u></p> <ol style="list-style-type: none"> 1. Election of Employer Member. 2. Election of Business Members. 3. Appointment of Corporate Members. 4. City Appointment of Residential Members. <p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Election of Officers 2. Bylaws – Director Meeting Attendance 3. Accept the Independent Auditor’s Report on the financial statements. 4. Authorize signing and the filing of the TMA’s Federal Tax Return and State Annual Information Return. 5. ETMA Bus Yard Repair Proposal. 6. 1st Quarter Financial & Performance Reports. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. Proposals for Accounting & Bookkeeping Services Due NLT May 31st. 2. Tax Filings - due May 15th.

**Emeryville TMA
2022 Calendar of Activities**

	<ol style="list-style-type: none"> 3. City to provide the ETMA with the 2nd installment of the PBID Funds by the 15th. 4. City to notify TMA of any changes the identity of property owners or amounts of assessments on PBID properties in May.
<p>Jun 16th</p>	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Review of 2023 Preliminary Budget for recommendation to City for 2022-2023 PBID Levy. 2. Review & Consider Approval of 8 to Go Agreement Extension. 3. Amendment to Professional Services Agreement with John Tounger to extend services through September 30th, 2022. 4. Lennar Shuttle Partnership Agreement – Pilot Program 5. Service Agreement Amendments – Lennar Shuttle <ol style="list-style-type: none"> a. MV Transportation b. Gray Bowen Scott 6. Appoint Executive Director Performance Review Committee, if desired. 7. Review of Proposals for Accounting & Bookkeeping Services & Consultant Selection. 8. Review of Funding Matrix & Discuss ETMA Grants Strategy 9. Fleet Acquisition Plan Overview <p><u>Other</u></p> <ol style="list-style-type: none"> 1. Committee selection of top ranked accounting firm (prior to Board meeting). 2. Provide City with prior year audit, receipts and expenditures by the 30th. 3. Provide City with prior year annual financial and operations report. 4. Provide City with the preliminary budget and proposed PBID levy for the following year by the 30th. 5. Conduct a marketing program regarding the Shuttle to PBID property owners including, one annual summary report to be posted the EGR website by the 30th. 6. City and TMA liaisons to meet on a semi-annual basis to collaborate on City’s planning efforts to improve Emery Go-Round mobility access throughout the City.
<p>July 21st</p>	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. No Scheduled Actions. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. City Council Meeting to adopt Assessment Levy. 2. Proposals for Shuttle Operations & Maintenance services Due NLT July 30th, 2022.
<p>Aug 18th</p>	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Review & Approval of RFP for Shuttle Operations & Maintenance Services 2. Second Quarter Financial & Performance Reports. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. Distribute RFP for Shuttle Operations & Maintenance Services
<p>Sep 15th</p>	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Approval of Resolution to Adopt 2023 Annual Budget. 2. Closed Session: Summary of Executive Director Performance Review. 3. Review & Consider Approval of Professional Services Agreement for Accounting & Bookkeeping Services. 4. Review of Social Media Strategy. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. Committee Review of Shuttle Operations & Maintenance Service Proposals. Conduct interviews if necessary. 2. Develop Partnership Agreement Boilerplate.

**Emeryville TMA
2022 Calendar of Activities**

	<ol style="list-style-type: none"> 3. Conduct ED Performance Review Committee, if applicable. – Prior to BoD Meeting. 4. City to provide an annual accounting of actual PBID funds received, any PBID late fees/penalties received, any mitigation and/or developer fees or grant funds received to the TMA by the 30th. 5. File California Statement of Information Form (Form SI – 100) https://businessfilings.sos.ca.gov
Oct 20th	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. No Scheduled Actions. <p><u>Other</u></p> <ol style="list-style-type: none"> 1. Finalize negotiations with selected shuttle operations & maintenance contractor.
Nov 17th	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Board Selection of Shuttle Operations & Maintenance Contractor. 2. Consider Approval of Boilerplate Partnership Agreement for Shuttle Services. 3. 3rd Quarter Financial & Performance Reports. 4. Renewal of Professional Service Agreements. 5. Renewal of Transportation Agreement with Berkeley Gateway TMA. 6. Approval of Shuttle Operations & Maintenance Agreement. 7. Determine Course of Action – Lennar Shuttle Pilot Program 8. Other Agreements? <p><u>Other</u></p> <ol style="list-style-type: none"> 9. Provide City with a final budget for the follow year by the 30th. 10. Evaluate Lennar Shuttle Pilot Program & Determine Course of Action
Dec 15th	<p><u>Board Actions/Information Items</u></p> <ol style="list-style-type: none"> 1. Consider Approval of Partnership Agreement with West Berkeley Shuttle, LLC 2. Consider Approval of Partnership Agreement with Lennar 3. No Scheduled Actions. 4. Consider approval for Shuttle Operations & Maintenance Agreement 5. Renewal of AC Transit Fuel Agreement. (Expires December 31, 2023)