

NOTICE OF MEETING

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

DATE: January 18, 2024 (Thursday)
TIME: 6:30 PM
PLACE: City of Pinole Council Chambers
2131 Pear Street, Pinole CA

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

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

AGENDA

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

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

1.0 CONSENT CALENDAR

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

- 1.1 Approval of Minutes of Regular Board Meeting of November 9, 2023. **[Action Requested: Approval of Minutes] ***
- 1.2 Approval Expenditures for November and December 2023 **[Action Requested: Approval of Expenditures] ***
- 1.3 Receive Contractors Monthly Management Reports for August, September, October, and November 2023. **[Action Requested: Receive and File] ***

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

2.0 ITEMS FOR BOARD ACTION / DISCUSSION

2.1 Presentation and Discussion of WCCTA Audited Financial Statements for the Year Ending June 30, 2023 **[Action Requested – Receive and File]**

2.2 Presentation and Discussion of 1st Quarter Financial and Operating Data Report **[Action Requested: Information Only]** *

3.0 COMMITTEE REPORTS

3.1 General Manager's Report **[No Action: Information Only]**

3.2 WCCTAC Representative Report **[No Action: Information Only]**

4.0 CORRESPONDENCE

5.0 BOARD COMMUNICATION / ITEMS FOR FUTURE BOARD MEETINGS

6.0 ADJOURNMENT

* Enclosures

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

Next Board Meeting Thursday, February 8

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



Western Contra Costa
Transit Authority

Agenda Item 1.1

WESTERN CONTRA COSTA TRANSIT AUTHORITY

BOARD OF DIRECTORS

REGULAR MEETING MINUTES

November 9, 2023 **Regular Meeting** **6:30 PM Pinole City Council Chambers**

The Board of Directors Meeting was held in person.

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

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

DIRECTORS PRESENT

Chair Maureen Toms, Vice Chair Tom Hansen, Dion Bailey, Cameron Sasai, Tiffany Grimsley, Jerry Parsons

STAFF PRESENT

Rob Thompson, General Manager, Rob Petty, General Services Manager, Yvonne Morrow, Chief Financial Officer, Mike Furnary, Grants Manager, Mica McFadden, Executive Assistant/ Clerk to the Board, Debora Harris, Finance Manager

GUESTS PRESENT

Alternate Director Kelley, Treslyian Edwards, MV Transportation General Manager.

B. APPROVAL OF AGENDA

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

MOTION: A motion was made by Director Bailey, seconded by Director Parsons to Approve the Agenda. The motion was carried by the following vote:

Ayes: 6– (Toms, Bailey, Parsons, Hansen, Sasai, Grimsley)

C. PUBLIC COMMUNICATIONS

NONE.

1) **CONSENT CALENDAR**

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

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

Ayes: 6– (Toms, Bailey, Parsons, Hansen, Sasai, Grimsley)

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

2.1 Presentation on CA vs Hate – A guide to CA vs Hate and how to participate in your communities Action Requested: Information Only, Direction to Staff

GM Thompson asked Director Sasai to introduce the item, who in turn introduced Becky Monroe from the Office of CA Civil Rights to present the item. Becky Monroe provided a PowerPoint presentation highlighting the CA vs Hate program and how materials could be provided to help promote the program onboard WestCAT vehicles and throughout the local community.

Board Members asked clarifying questions regarding funding and potential costs and made additional comments on opportunities to promote the campaign throughout the service area.

Direction was given to staff to explore avenues to promote the program via social media and opportunities to post flyers onboard vehicles.

2.2 Update on Changes to Paid Public Parking at BART-owned Hercules Transit Center. Action Requested: Information Only

Chair Toms asked GM Thompson for a staff report. GM Thompson highlighted the upcoming changes to the parking process when BART takes over the monitoring from the previous private contractor. There will be no change in cost, and the free rides on WestCAT Express Services will remain in place. GM Thompson also shared information and details of the upcoming signage updates at the facility.

Directors asked clarifying questions regarding ridership and changes. GM Thompson responded.

2.3 Formal Approval of Amendment 1 to Agreement for Provision of Public Transit Service between WCCTA and MV Transportation, Inc. Action Requested: Formal Approval of Amendment 1 to Agreement for Provision of Public Transit service Between WCCTA and MV Transportation, Inc., and Approval for the General Manager to Sign the Amendment Upon Ratification by the Teamsters Union Members.

Chair Toms asked GM Thompson for a staff report. GM Thompson provided details on the proposed Amendment with MV Transportation that would reflect salary increases for Drivers, Road Supervisors, and Dispatchers. The Amendment will be signed once final Union negotiations have been completed between MV Transportation and the Drivers Union, Teamsters.

GM Thompson outlined the increase of both the Fixed Monthly cost and the Hourly rate paid to MV Transportation, mentioning that one additional FTE has also been added and the associated costs have been calculated. He clarified that these costs had been anticipated when the Board approved the FY23-24 Budget, and therefore, no additional budget capacity was being sought at this time.

Vice Chair Hansen stated that this item had been discussed by the Finance and Administration Committee and was recommended for approval by the full Board.

MOTION: A motion was made by Director Parsons, seconded by Vice Chair Hansen to Approve Amendment 1 to Agreement for Provision of Public Transit Service between WCCTA and MV Transportation, and Approval for the General Manager to Sign the Agreement Upon Ratification by the Teamsters Union. The motion was carried by the following vote:

Ayes: 6– (Toms, Bailey, Parsons, Hansen, Sasai, Grimsley)

2.4 Presentation and Discussion of WCCTA Budget Reserves. Action Requested: Discussion and Direction to Staff.

Chair Toms asked GM Thompson for a staff report. GM Thompson provided details on a meeting that the four East Bay Transit Operators had with MTC Executive Director, Andrew Fremier concerning the BART Feeder Bus funds and potential short-term and long-term options.

Director Parsons commented that WestCAT could potentially explore service to the Richmond Ferry as an alternative.

GM Thompson went on to update the Board of Directors on the current WCCTA reserves and the intent to come back at a future meeting with options showing obligated funds, and a potential breakdown of specific reserve Board-approved balances for specific projects.

Directors asked questions and offered suggestions on bringing the item back to the Board at a future meeting.

3) COMMITTEE REPORTS

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

GM Thompson reported on the recent completion of the Annual Fiscal Audit, potential future lobbying options with the other four East Bay Transit Operators, working with CCTA staff, and a Means-Based Fare Pilot program. He also shared the video that was created to promote the One-Seat Ride Program.

3.2 WCCTAC Representative Report. No Action: Information Only.

Vice Chair Hansen updated the Board on items related to the approval of Measure J funds and the WCCTAC Travel Training program.

4) CORRESPONDENCE

NONE.

5) BOARD COMMUNICATION / ITEMS FOR FUTURE BOARD MEETINGS

Director Bailey commented on the format of the agenda packets.

Director Parsons requested a future discussion on a change of the Board meeting start time to 6:00 PM.

6) **ADJOURNMENT**

Chair Toms adjourned the meeting at 7:46 PM. The next meeting is scheduled for December 14, 2023.

_____	_____
Chair Maureen Toms	Date
_____	_____
Robert Thompson, Secretary	Date

AGENDA ITEM 1.2

WCCTA - WestCAT
Purchase Journal

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

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
10/31/23	51200-10 Rentals & Leases, Operations 20100 Accounts Payable	ARO0002200	October - December TC Bus Bay rental AC Transit	26,516.17	26,516.17
10/13/23	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	000020679732	Sept & Oct phone service Sept & Oct phone service AT&T	105.59 52.79	158.38
11/11/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	22911	Semi-annual maintenance (Roger's screw compressor) East Bay Automotive Equipment, LLC	1,700.00	1,700.00
10/13/23	50300-10 Outside Services, Operations 50300-60 Outside Services, Admin 20100 Accounts Payable	20945461	UL certificate fees UL certificate fees Bay Alarm Company	95.22 47.61	142.83
11/2/23	50300-10 Outside Services, Operations 50300-60 Outside Services, Admin 20100 Accounts Payable	20984114	Security monitoring (12/1/23 - 2/29/24) Security monitoring (12/1/23 - 2/29/24) Bay Alarm Company	89.36 44.68	134.04
10/16/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	C63587	Vehicle parts Buchanan Auto Electric Inc.	184.06	184.06
10/19/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	C63608	Vehicle parts Buchanan Auto Electric Inc.	2,060.81	2,060.81
11/1/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	C63658	Vehicle parts Buchanan Auto Electric Inc.	925.57	925.57
10/4/23	50499-42 Other Mat&Suppl, Non-Veh 50499-41 Other Mat & Supplies,Veh Ma 50499-43 OtherMat&Sup-Non-Veh, Co 50401-10 Fuel & Lubricants 50410-10 Postage, Operations 50908-10 Marketing & Advertising, Ope 50499-42 Other Mat&Suppl, Non-Veh 50300-43 O/S Service, Non-Veh, Compu 50902-60 Travel Expense, Admin 50499-41 Other Mat & Supplies,Veh Ma 50300-43 O/S Service, Non-Veh, Compu 50300-43 O/S Service, Non-Veh, Compu	Stmt 9/5 -10/4/23	Lowe's (Building maintenance) Walmart.com (Vehicle parts) GHA Technologies, INC (virus software) Oliver's Hardware (Fuel for forklift) Contra Costa transfer (Waste disposal) Twilio Inc. (Emergency messaging software for ridership) Rubenstein Supply Company (Building maintenance) Dropbox (Recurring monthly billing for 8 licenses) Copper Skillet Company (Food-CHP Meeting) Lowe's (Vehicle parts) Zoom (recurring monthly billing) Microsoft (Office 365 Business Premium monthly fee for additional support)	60.96 203.03 910.18 34.94 41.50 150.33 33.26 240.00 47.51 135.03 14.68 5.00	

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Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	50499-41 Other Mat & Supplies,Veh Ma		Harbor Freight (Vehicle parts)	69.88	
	50499-41 Other Mat & Supplies,Veh Ma		Walmart.com (Vehicle parts)	637.34	
	50499-42 Other Mat&Suppl, Non-Veh		The Home Depot (building maintenance)	7.94	
	50499-41 Other Mat & Supplies,Veh Ma		Walmart.com (Vehicle parts)	1,588.21	
	50499-41 Other Mat & Supplies,Veh Ma		Walmart.com (Vehicle parts)	113.37	
	50499-42 Other Mat&Suppl, Non-Veh		Walmart.com (building maintenance)	257.05	
	50401-10 Fuel & Lubricants		Contra Costa Transfer (Waste disposal)	74.00	
	50908-10 Marketing & Advertising, Ope		Upwork (Social Media Marketing)	52.50	
	50908-10 Marketing & Advertising, Ope		Docucopies.com (Printing- bus schedules)	96.87	
	50908-10 Marketing & Advertising, Ope		Upwork (Social Media marketing)	52.50	
	50410-10 Postage, Operations		Stamps.com (recurring monthly service charge)	19.99	
	50410-60 Postage, Admin		Stamps.com (recurring monthly service charge)	10.00	
	50908-10 Marketing & Advertising, Ope		Upwork (Social Media marketing)	52.50	
	50908-10 Marketing & Advertising, Ope		Upwork (Social Media Marketing)	52.50	
	50908-10 Marketing & Advertising, Ope		Upwork Social Media marketing	52.50	
	20100 Accounts Payable		Bank of America Business Card		5,013.57
11/6/23	10204 A/R Accrual - MV Liability In	14-2023-October	Oct ins & admin fee	360.54	
	20100 Accounts Payable		CalTIP		360.54
11/7/23	50800-10 Purchased Transportation, Ope	OS-WC_2023-09	September Pilot	2,670.86	
	20100 Accounts Payable		Central Contra Costa Transit Authority		2,670.86
11/2/23	50499-42 Other Mat&Suppl, Non-Veh	8423719	Janitorial supplies	1,989.71	
	20100 Accounts Payable		Brady Industries		1,989.71
10/31/23	50499-41 Other Mat & Supplies,Veh Ma	139250	Vehicle parts	3,750.11	
	20100 Accounts Payable		Chuck's Brake & Wheel		3,750.11
10/13/23	50499-41 Other Mat & Supplies,Veh Ma	1583	Maintenance supplies (mechanics)	893.43	
	20100 Accounts Payable		Cinchem LLC		893.43
11/5/23	11102 Maintenance Equipment	1592	Refer to invoice for description: Maintenance supplies - (TDA)	10,639.06	
	20100 Accounts Payable		Cinchem LLC		10,639.06
10/16/23	50499-41 Other Mat & Supplies,Veh Ma	4170869013	October uniforms	618.40	
	20100 Accounts Payable		Cintas Corporation		618.40
10/23/23	50499-41 Other Mat & Supplies,Veh Ma	4171577823	October uniform	618.40	
	20100		Cintas Corporation		618.40

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	Accounts Payable				
10/30/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	4172288844	October uniforms Cintas Corporation	618.40	618.40
11/1/23	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	001000926726	Nov fiber network (11/1 - 11/30/2023) Nov fiber network (11/1 - 11/30/2023) Comcast Business	1,066.67 533.33	1,600.00
10/11/23	11101 Transp. Vehicles & Equipment 20100 Accounts Payable	VA101002288	Vehicle purchase VIN#2C4RC1CG3NR172145 (2022 BraunAbility - Voyager) FTA:CA-2021-101 \$51,375.00, FTA: 2022-185 \$179,574.00 - TDA Creative Bus Sales, Inc.	77,456.53	77,456.53
10/11/23	11101 Transp. Vehicles & Equipment 20100 Accounts Payable	VA101002289	Vehicle purchase VIN# 2C4RC1CG8NR1792075 (2022 BraunAbility - Voyage, FTA: CA-2019-098-01 \$125,429, Radio Equipent: FTA: CA-2019-098-01 \$1,600.00) - TDA Creative Bus Sales, Inc.	77,456.53	77,456.53
11/1/23	50215-60 Fringe Benefits, Admin 20200 Accrued Payroll Liabilities 20100 Accounts Payable	13571	Nov LTD & Supplemental Life insurance Nov LTD & Supplemental Life insurance BCC	868.64 209.41	1,078.05
10/1/23	50901-60 Dues & Subscriptions, Admin 20100 Accounts Payable	45723 - 10/23	FY 2024 Membership renewal California Special Districts Assoc.	1,975.00	1,975.00
10/17/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	07-72436	Vehicle parts Cummins Sales & Service	770.00	770.00
10/25/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	529260 10/2023	Water service (8/24 - 10/20/23) Water service (8/24 - 10/20/23) East Bay Municipal Utility District	407.03 203.51	610.54
10/25/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	529339 10/23	Water service (8/24 - 10/20/23) Water service (8/24 - 10/20/23) East Bay Municipal Utility District	701.85 350.93	1,052.78
10/19/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-943526	Mobil Flyers Energy, LLC (RCP)	1,530.90	1,530.90
10/23/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-94889	Anti-freeze Flyers Energy, LLC (RCP)	232.91	232.91

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10/30/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-953837	Mobil Flyers Energy, LLC (RCP)	2,729.85	2,729.85
11/7/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-960395	DEF Flyers Energy, LLC (RCP)	950.72	950.72
10/23/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	INV0249	October cleaning services GCI JANITORIAL SERVICES	2,301.00	2,301.00
10/16/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	41097478	Vehicle parts (Bus 169) Gillig LLC	564.06	564.06
11/10/23	50300-60 Outside Services, Admin 20100 Accounts Payable	1361854	October Legal services Hanson Bridgett LPP	840.00	840.00
11/10/23	50300-60 Outside Services, Admin 20100 Accounts Payable	1361855	October legal services Hanson Bridgett LPP	597.45	597.45
11/1/23	50215-42 Fringe Benefits, Non-Veh Mai 50215-43 Fringe Benefits, Non-Veh, Co 50215-60 Fringe Benefits, Admin 20100 Accounts Payable	340056	Nov dental ins Nov dental ins Nov dental ins Health Care Dental	214.21 54.52 619.00	887.73
10/17/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	355902FOW	Vehicle parts Hilltop Ford	175.79	175.79
10/26/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	356290FOW	Vehicle parts (Bus 32) Hilltop Ford	472.88	472.88
9/25/23	50402-10 Tires & Tubes 20100 Accounts Payable	19974	September tires J & O's Commercial Tire Center	6,935.86	6,935.86
9/28/23	50402-10 Tires & Tubes 20100 Accounts Payable	199931	Sept tires J & O's Commercial Tire Center	7,874.61	7,874.61
10/16/23	50402-10 Tires & Tubes 20100 Accounts Payable	161357	October tires J & O's Commercial Tire Center	369.67	369.67
10/23/23	50402-10 Tires & Tubes 20100 Accounts Payable	161498	October tires J & O's Commercial Tire Center	4,671.39	4,671.39
10/27/23	50402-10	161621	October tires	3,577.09	

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	Tires & Tubes 20100 Accounts Payable		J & O's Commercial Tire Center		3,577.09
10/31/23	50402-10 Tires & Tubes 20100 Accounts Payable	161710	October tires	4,464.82	
			J & O's Commercial Tire Center		4,464.82
11/9/23	50402-10 Tires & Tubes 20100 Accounts Payable	161914	Nov tires	2,817.29	
			J & O's Commercial Tire Center		2,817.29
12/1/23	50215-42 Fringe Benefits, Non-Veh Mai	12/2023	December medical ins	3,111.81	
	50215-43 Fringe Benefits, Non-Veh, Co		December medical ins	451.00	
	50215-60 Fringe Benefits, Admin		December medical ins	9,236.61	
	20100 Accounts Payable		Kaiser Foundation Health Plan, Inc.		12,799.42
10/30/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	101589975	Vehicle parts	418.51	
			Kimball Midwest		418.51
10/30/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	3985	Remove & replaced damage sprinkler	1,097.64	
			Legacy Electrical Svc & Construction		1,097.64
10/30/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	447937	Vehicle parts	4,810.95	
			Lim Automotive Supply Inc.		4,810.95
10/30/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	448046	Vehicle parts	1,820.88	
			Lim Automotive Supply Inc.		1,820.88
10/30/23	50300-60 Outside Services, Admin 20100 Accounts Payable	52710	FY22-23 year end Audit	1,625.00	
			Maze & Associates Accountancy Corp.		1,625.00
10/31/23	50600-10 Insurance, Operations	10/2023	October liability insurance	18,679.87	
	50800-41 Purchased Transp, Veh Maint		October maintenance	90,512.00	
	50800-10 Purchased Transportation, Ope		October service	663,902.89	
	50800-10 Purchased Transportation, Ope		Less Credit for Road Supervisors & Dispatchers		10,638.61
	50800-10 Purchased Transportation, Ope		Less: October estimate		730,095.40
	20100 Accounts Payable		MV Transportation		32,360.75
11/8/23	50800-10 Purchased Transportation, Ope 20100 Accounts Payable	126007	Estimated November service	686,932.90	
			MV Transportation		686,932.90
10/7/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14278667	Vehicle parts	87.34	
			Pape Kenworth		87.34

WCCTA - WestCAT
Purchase Journal

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10/12/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14224703	Vehicle parts (Bus 404) Pape Kenworth	1,614.21	1,614.21
10/12/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14225913	Vehicle parts (Bus 203) Pape Kenworth	465.56	465.56
10/16/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14233308	Vehicle parts (Bus 203) Pape Kenworth	1,741.81	1,741.81
10/17/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14235416	Vehicle parts Pape Kenworth	403.44	403.44
10/19/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14242225	Vehicle parts (Bus 203) Pape Kenworth	965.84	965.84
10/23/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14246078	Vehicle parts (Bus 411) Pape Kenworth	23.90	23.90
10/25/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14252079	Vehicle parts Pape Kenworth	330.17	330.17
10/29/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	10001339	DPF Cleaning (Bus 174) Pape Kenworth	409.95	409.95
10/29/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	10001341	DPF cleaning (Bus 203) Pape Kenworth	554.78	554.78
10/31/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	10001505	DPF cleaning (Bus 405) Pape Kenworth	453.16	453.16
10/31/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	10001506	DPF cleaning (Bus# 407) Pape Kenworth	566.45	566.45
11/1/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14266292	Vehicle parts (Bus 174) Pape Kenworth	1,504.46	1,504.46
11/6/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	10001595	DPF cleaning (Bus 402) Pape Kenworth	541.29	541.29
11/6/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14275681	Vehicle parts (Bus 201) Pape Kenworth	17.25	17.25
11/6/23	50499-41	14276931	Vehicle parts (Bus 201)	491.06	

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Purchase Journal

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	Other Mat & Supplies,Veh Ma 20100 Accounts Payable		Pape Kenworth		491.06
11/8/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14281082	Vehicle parts (Bus 412)	1,388.69	
			Pape Kenworth		1,388.69
11/9/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14283764	Vehicle parts (Bus 409)	1,805.41	
			Pape Kenworth		1,805.41
11/2/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	23-18835	Towing service (Vehicle 4)	395.84	
			Olivers Tow		395.84
11/1/23	51200-60 Rentals & Leases, Admin 20100 Accounts Payable	81310620	November copier	320.77	
			Pacific Office Automation/Lease		320.77
11/1/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	63257	Nov landscaping	591.34	
			Pacific Site Management		591.34
10/31/23	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	INV-20460-102023	Oct phone service	755.30	
			Oct phone service	377.65	
			STREAMS		1,132.95
10/18/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	10/2023	Oct gas & electric	3,350.17	
			Oct gas & electric	1,675.09	
			PG & E		5,025.26
10/20/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	10/2023	Oct gas & electric	11.03	
			Oct gas & electric	5.52	
			Pacific Gas & Electric		16.55
11/7/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	2252270	Sliding gate repair (Back gate)	350.00	
			R & S Erection of Richmond, Inc.		350.00
10/31/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	0851-154979318	October garbage	588.48	
			October garbage	294.24	
			Republic Services #851		882.72
10/25/23	50499-60 Other Mat & Supplies, Admin 50903-60 Fees, Admin 20100 Accounts Payable	1652053004	Office supplies	433.39	
			Late fee	10.00	
			Staples		443.39
9/30/23	50401-10 Fuel & Lubricants	044-002477 9/2023	Jul - Sept underground storage	1,591.00	

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	20100 Accounts Payable		State Board of Equalization		1,591.00
9/30/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	057-416014 9/2023	July - September Diesel Report	756.00	
			State Board of Equalization		756.00
10/21/23	50300-10 Outside Services, Operations 20100 Accounts Payable	10/2023	October DAR, Tablets & phones	2,410.50	
			T-MOBILE		2,410.50
8/31/23	50300-10 Outside Services, Operations 20100 Accounts Payable	INV0000001434	August maintenance & support	4,758.13	
			TransTrack Systems, Inc.		4,758.13
9/1/23	50300-10 Outside Services, Operations 20100 Accounts Payable	INV0000001448	September maintenance & support	4,758.13	
			TransTrack Systems, Inc.		4,758.13
9/29/23	50300-10 Outside Services, Operations 20100 Accounts Payable	INV0000001474	October maintenance & support	4,758.13	
			TransTrack Systems, Inc.		4,758.13
11/7/23	50300-43 O/S Service, Non-Veh, Compu 20100 Accounts Payable	INVTR00356	Annual subscription (GTFS)	4,900.00	
			Trillium Solutions, Inc.		4,900.00
11/4/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	0000V446E9443	Shipping RMA radios for repairs	25.86	
			UPS		25.86
10/16/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	843716	Diesel	40,167.41	
			Western States Oil CO.		40,167.41
10/20/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	843860	Diesel & Gas	33,817.18	
			Western States Oil CO.		33,817.18
10/28/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	844119	Diesel	34,614.90	
			Western States Oil CO.		34,614.90
11/6/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	844342	Diesel	25,674.35	
			Western States Oil CO.		25,674.35
11/2/23	50300-10 Outside Services, Operations 50300-60 Outside Services, Admin 20100 Accounts Payable	53491414	November pest control	120.87	
			November pest control	60.43	
			Western Exterminator Co.		181.30
11/13/23	50300-43 O/S Service, Non-Veh, Compu 20100 Accounts Payable	2311023	Renewal: Netcloud essentials for Mobile Wireless N WiFi	8,701.05	
					8,701.05
10/15/23	50300-41	I500-00983896	Waste pickup & EPA admin fee	50.00	

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Outside Service, Vehicle Main 20100 Accounts Payable		Asbury Environmental Services		50.00
10/18/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	1500-00986076	Emanifest EPA admin fee Asbury Environmental Services	5.00	5.00
				1,935,280.38	1,935,280.38

AGENDA ITEM 1.2 cont.

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
11/4/23	50499-41 Other Mat & Supplies,Veh Ma	Stmt 10/05 - 11/4/23	Walmart.com (Vehicle parts)	378.44	
	50499-42 Other Mat&Suppl, Non-Veh		Walmart.com (Building maintenance: supplies)	221.45	
	50903-60 Fees, Admin		Walmart.com (Delivery fee)	9.95	
	50903-60 Fees, Admin		Walmart.com (Tax)	21.59	
	50499-42 Other Mat&Suppl, Non-Veh		Walmart.com (Building maintenance: supplies)	581.15	
	50903-60 Fees, Admin		Walmart.com (Delivery & Bag fee)	1.10	
	50903-60 Fees, Admin		Walmart.com (Tax)	56.68	
	50903-60 Fees, Admin		Walmart.com (Driver tip)	9.96	
	50499-43 OtherMat&Sup-Non-Veh, Co		Walmart.com (IT supplies: printing calculator - Vault room)	104.26	
	50499-42 Other Mat&Suppl, Non-Veh		Walmart.com (Building maintenance: supplies).	56.97	
	50903-60 Fees, Admin		Walmart.com (Delivery fee & tax)	14.86	
	50903-60 Fees, Admin		Walmart.com (Driver tip)	16.19	
	50499-43 OtherMat&Sup-Non-Veh, Co		Lowe's (IT supplies)	643.18	
	50499-41 Other Mat & Supplies,Veh Ma		Walmart.com (Vehicle parts)	112.63	
	50499-43 OtherMat&Sup-Non-Veh, Co		Walmart.com (IT supplies)	94.35	
	50908-10 Marketing & Advertising, Ope		Twilio (Emergency messaging software for ridership)	152.38	
	50300-43 O/S Service, Non-Veh, Compu		Dropbox (Recurring monthly billing for 8 licenses)	240.00	
	50300-43 O/S Service, Non-Veh, Compu		Zoom (Recurring monthly billing)	14.68	
	50300-43 O/S Service, Non-Veh, Compu		Microsoft (Office 365 Business premium monthly fee for additional support)	5.00	
	50499-42 Other Mat&Suppl, Non-Veh		Lowe's (Building maintenance: supplies)	306.44	
	50908-10 Marketing & Advertising, Ope		Sam's Club (Employee Appreciation: Maintenance Staff - shop)	783.77	
	50999-60 Miscellaneous Exp, Admin		Amazon Prime (Prime video)	3.99	
	50499-42 Other Mat&Suppl, Non-Veh		Rubenstein Supply Company (Facilities supplies)	6.02	
	50300-43 O/S Service, Non-Veh, Compu		Sage software (Accounting software renewal: Mthly pymt pln)	166.51	
	50908-10 Marketing & Advertising, Ope		Restaurant Depot (Employee Appreciation: Maintenance Staff - shop)	469.27	
	50902-60 Travel Expense, Admin		Jack in the Box (CALACT conference -food)	22.38	
	50902-60 Travel Expense, Admin		Renaissance Hotel (CALACT conference - Hotel)	263.92	
	50902-60 Travel Expense, Admin		Grapevine Food Mart (CALACT conference food)	83.18	
	50902-60 Travel Expense, Admin		UBER Trip (CALACT conference - Transportation)	18.93	
	50499-41 Other Mat & Supplies,Veh Ma		Ozzie's Automotive (Vehicle repair)	134.00	
	50902-60 Travel Expense, Admin		Renaissance Hotel (CALACT conference- Food)	19.00	
	50902-60 Travel Expense, Admin		Renaissance Hotel (CALACT conference - Food)	36.01	
	50903-60 Fees, Admin		Walmart.com (Less: Discount)		23.26
	50908-10 Marketing & Advertising, Ope		Land's End (2 jackets: Rob T & Driver incentive)	467.34	

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	50908-10 Marketing & Advertising, Ope		Upwork (Social Media Marketing)	52.50	
	50410-10 Postage, Operations		USPS Stamps (October stamps)	33.33	
	50410-60 Postage, Admin		USPS Stamps (October Stamps)	16.67	
	50908-10 Marketing & Advertising, Ope		Upwork (Social Media Marketing)	52.50	
	50410-10 Postage, Operations		Stamps.com (Recurring monthly service charge)	19.99	
	50410-60 Postage, Admin		Stamps.com (Recurring monthly service charge).	10.00	
	50908-10 Marketing & Advertising, Ope		Land's End (Jackets for: Rob P, Alex P, Jeremy C & Michael C).	380.48	
	50908-10 Marketing & Advertising, Ope		Upwork (Social Media Marketing)	52.50	
	50908-10 Marketing & Advertising, Ope		In All City Embroidery (Embroidery: Staff & Driver's Jackets).	115.00	
	50410-10 Postage, Operations		USPS Stamps (November stamps)	33.33	
	50410-60 Postage, Admin		USPS Stamps (November stamps)	16.67	
	50902-60 Travel Expense, Admin		Southwest Airlines: (CALTIP Conference - Airline travel)	227.97	
	50908-10 Marketing & Advertising, Ope		UPwork (Social Media Marketing)	52.50	
	50908-10 Marketing & Advertising, Ope		In All City Embroidery (Embroidery: Staff & Driver's jackets)	40.00	
	50908-10 Marketing & Advertising, Ope		Indeed.com (Job advertising)	39.00	
	20100 Accounts Payable		Bank of America Business Card		6,634.76
11/13/23	50499-42 Other Mat&Suppl, Non-Veh	Stmt 11/13/23	Facilities supplies (Pliers set)	39.26	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Turbo, Nozzle & Wrench)	125.45	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Plumbing repair: sprinkler system)	34.42	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Plumbing repair: sprinkler system)	0.56	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Fence repair: Main front gate)	64.75	
	11105 Oper, Maint & Admin Facility		Facilities supplies (Ramp repair: LoAnn;s Office) - TDA	336.27	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies: (Ramp repair: LoAnn's Office)	32.71	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Plumbing repair: sprinkler system)	34.11	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Ramp repair: LoAnn's office)	154.82	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Paint: Finn's office & copy room)	144.95	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Ramp repair: LoAnn's office)	40.99	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Office Building & copy room)	54.60	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Fence repair - Main front gate)	54.01	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Ramp repair: LoAnn's office)	93.62	
	50499-42 Other Mat&Suppl, Non-Veh		Office keys (Replace lock on LoAnn's office door)	26.02	
	11105 Oper, Maint & Admin Facility		Facilities supplies (Flooring Finn's office & copy room) -TDA	650.68	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Supplies for Bus stop)	133.96	
	50499-42 Other Mat&Suppl, Non-Veh		Facilities supplies (Office painting supplies: Finn's office & copy	36.13	

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	11105 Oper, Maint & Admin Facility 20100 Accounts Payable		room) Facilities supplies (Flooring: Finn's office & copy room) - TDA Home Depot Credit Services	3,880.20	5,937.51
				12,595.53	12,595.53
				12,595.53	12,595.53

AGENDA ITEM 1.2 cont.

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
12/4/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	WO R0030205	Windshield repair All Glass Co.	314.50	 314.50
12/1/23	11102 Maintenance Equipment 11103 Office Equipment & Furniture 11105 Oper, Maint & Admin Facility 11107 Communication/Information S 50499-41 Other Mat & Supplies, Veh Ma 50499-42 Other Mat&Suppl, Non-Veh 50499-43 OtherMat&Sup-Non-Veh, Co 50499-60 Other Mat & Supplies, Admin 50908-10 Marketing & Advertising, Ope 50499-10 Other Mat & Supplies, Oper 50903-60 Fees, Admin 50903-60 Fees, Admin 50499-42 Other Mat&Suppl, Non-Veh 20100 Accounts Payable	INVN-G1G7-FGVN	Maintenance supplies (4 step ladder with handrails)- TDA Office Furniture (Finn's Office)-TDA Facilities Maintenance (Vault & Copy room equipment & HTC Signs)-TDA Laptop:(Finn)-TDA Cleaning supplies, coffee & shop tools Bathroom cleaning supplies (Urinal mats-Men's bathroom, Disinfectant wipes, 2 Office chair mats for vault) IT supplies (Wireless mouse, USB'S:16 & 32 GIG) Office supplies Driver Appreciation(Snacks & tea) Vault equipment (coin rollers) Shipping & handling Less: Promotion credit Less: Credit (Return item) Amazon Capital Services, Inc.	99.99 605.84 2,140.96 1,855.99 798.53 465.49 810.19 233.47 161.26 114.00 799.49 11.96 49.94 8,023.31	
11/13/23	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	000020826482	Oct & Nov phone service Oct & Nov phone service AT&T	113.90 56.95	 170.85
12/4/23	50902-60 Travel Expense, Admin 50902-60 Travel Expense, Admin 50902-60 Travel Expense, Admin 11104 Facility Repairs 11104 Facility Repairs 50908-10 Marketing & Advertising, Ope 50902-60 Travel Expense, Admin 50300-43 O/S Service, Non-Veh, Compu 50300-43 O/S Service, Non-Veh, Compu 50300-43 O/S Service, Non-Veh, Compu 50300-43 O/S Service, Non-Veh, Compu	Stmt 11/05-12/4/23	CALACT conference - Food CALACT conference - Hotel CALACT conference-Fuel Amazon(Building maintenance: urinal mats for bathrooms: HTC & MV women's restroom)-TDA Amazon(Building maintenance:Water flush valve, MV Women's bathroom)-TDA Twilio(Emergency messaging software for ridership) CALACT conference-Transportation Zoom (Recurring monthly billing) Microsoft (Office 365 Business premium mthly fee for additional support) Sage software (Accounting software renewal-mthly payment plan) Dropbox (Recurring monthly billing for 8 licenses) Golden Bear Transfer	16.22 1,629.57 65.45 384.00 167.90 150.18 17.99 14.68 5.00 166.51 240.00 77.40	

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Fuel & Lubricants 50908-10		(Landfill)-Garbage disposal. Upwork (Social Media marketing)	52.50	
	Marketing & Advertising, Ope 50908-10		REDDOORESCAPE.com (Team building activity)	379.60	
	Marketing & Advertising, Ope 50999-60		1-800-FLOWERS.com (Amy Payne (MV Driver)	114.69	
	Miscellaneous Exp, Admin 50410-10		USPS Stamps (December stamps)	33.33	
	Postage, Operations 50410-60		US Stamps (December stamps)	16.67	
	Postage, Admin 50908-10		Upwork (Social Media Marketing)	52.50	
	Marketing & Advertising, Ope 50908-10		Docucopies (Printing-Bus schedules)	2,939.15	
	Marketing & Advertising, Ope 50410-10		Stamps.com (Recurring monthly charge)	19.99	
	Postage, Operations 50410-60		Stamps.com (Recurring monthly charge)	10.00	
	Postage, Admin 50908-10		Lucky	50.00	
	Marketing & Advertising, Ope 50908-10		(Giftcard-DriverAppreciation) Yardhouse (Staff Appreciation lunch)	327.59	
	Marketing & Advertising, Ope 50908-10		Upwork (Social Media Marketing)	52.50	
	Marketing & Advertising, Ope 50908-10		Docucopies (Printing- Bus schedules)	2,131.75	
	Marketing & Advertising, Ope 50908-10		UPwork (Social media marketing)	52.50	
	Marketing & Advertising, Ope 50908-10		Lands' End (Jacket: Alex Petty)	76.10	
	Marketing & Advertising, Ope 50901-60		Society for Human Resources (Annual Membership: Mica Mcfadden)	244.00	
	Dues & Subscriptions, Admin 50908-10		Upwork (Social media marketing)	52.00	
	Marketing & Advertising, Ope 50902-60		CALTIP conference - Hotel	262.76	
	Travel Expense, Admin 20100		Bank of America Business Card		9,802.53
	Accounts Payable				
12/5/23	10204 A/R Accrual - MV Liability In 20100	14-2023-November	Nov ins & admin fee	210.32	
	Accounts Payable		CalTIP		210.32
12/13/23	50800-10 Purchased Transportation, Ope 20100	OS-WC_2023-10	October Pilot	4,214.21	
	Accounts Payable		Central Contra Costa Transit Authority		4,214.21
11/30/23	50499-41 Other Mat & Supplies,Veh Ma 20100	139525	Vehicle parts	2,086.79	
	Accounts Payable		Chuck's Brake & Wheel		2,086.79
10/9/23	50499-41 Other Mat & Supplies,Veh Ma 20100	4170191128	October uniform	618.40	
	Accounts Payable		Cintas Corporation		618.40
11/6/23	50499-41 Other Mat & Supplies,Veh Ma 20100	4172978752	November uniform	711.31	
	Accounts Payable		Cintas Corporation		711.31
11/13/23	50499-41 Other Mat & Supplies,Veh Ma 20100	4173724987	November uniforms	711.31	
	Accounts Payable		Cintas Corporation		711.31

WCCTA - WestCAT
Purchase Journal

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11/20/23	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	4174587628	November uniform Cintas Corporation	711.31	711.31
11/27/23	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	4175175653	November uniform Cintas Corporation	711.31	711.31
12/1/23	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	001000968106	Dec fiber network (12/1 - 12/31/23) Dec fiber network (12/1/ -12/31/23) Comcast Business	1,066.67 533.33	1,600.00
12/1/23	50215-60 Fringe Benefits, Admin 20200 Accrued Payroll Liabilities 20100 Accounts Payable	13734	Dec LTD Dec Supplemental insurance BCC	868.64 209.41	1,078.05
1/1/24	50901-60 Dues & Subscriptions, Admin 20100 Accounts Payable	15490	Annual membership dues (1/1/24 - 1/1/25) California Special Districts Assoc.	8,000.00	8,000.00
11/20/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	20234028	Nov & Dec inspections ECO-CHEK Compliance, Inc.	390.00	390.00
11/13/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-964674	Anti-Freeze Flyers Energy, LLC (RCP)	401.88	401.88
11/13/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-964675	DEF Flyers Energy, LLC (RCP)	950.72	950.72
12/5/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-980563	Anti-freeze Flyers Energy, LLC (RCP)	477.00	477.00
12/5/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	23-980564	Mobil Flyers Energy, LLC (RCP)	3,660.66	3,660.66
11/28/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	INV0259	November cleaning services GCI JANITORIAL SERVICES	2,658.00	2,658.00
12/7/23	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	41116764	Vehicle parts Gillig LLC	1,437.26	1,437.26
12/31/23	50499-41 Other Mat & Supplies, Veh Ma 20100 Accounts Payable	41114508	Vehicle parts Gillig LLC	287.33	287.33
12/11/23	50300-60 Outside Services, Admin	1364354	Nov legal services	140.00	

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	20100 Accounts Payable		Hanson Bridgett LPP		140.00
12/11/23	50300-60 Outside Services, Admin 20100 Accounts Payable	1364355	Nov legal services Hanson Bridgett LPP	925.60	925.60
12/1/23	50215-42 Fringe Benefits, Non-Veh Mai 50215-43 Fringe Benefits, Non-Veh, Co 50215-60 Fringe Benefits, Admin 20100 Accounts Payable	341238	Dec dental ins Dec dental ins Dec dental ins Health Care Dental	214.21 54.52 619.00	887.73
11/29/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	357200FOW	Vehicle parts Hilltop Ford	290.42	290.42
12/13/23	50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 11104 Facility Repairs 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 11104 Facility Repairs 11104 Facility Repairs 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 11104 Facility Repairs 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 11104 Facility Repairs 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 11104 Facility Repairs 50499-42 Other Mat&Suppl, Non-Veh 50499-42 Other Mat&Suppl, Non-Veh 20100 Accounts Payable	Stmt 12/13/23	Facilities supplies (Fender washer, Lube & Penetrant straw) Facilities supplies (Adhesive tape, Snozzle adhesive applicator) Facilities supplies (Paint, folding work bench, sandpaper, drill bit)-TDA Facilities supplies (Kneeling pad, drywall repair, sand sponge, water nozzle) Facilities supplies (Taping, white mesh) Facilities supplies (Shedless Knit, pet tray liner, woven roller (2 pk) Facilities supplies (Compact floor stripper) Facilities supplies (Nail, Starlock seal) Facilities supplies (Adhesive tape & applicator) Facilities supplies (wire) Facilities supplies (50ft Box, screws, shelf)-TDA Facilities supplies (27 gallon lid, power strip (12), power outlet, steel appliance truck)-TDA Facilities supplies (Ratch strip (4 pk), Blue tape) Facilities supplies (Nuts & bolts) Office keys, (Degreaser (5 gallons), closet door guide, shockwave (5pk)-TDA Facilities supplies (Copper wire, saw)-TDA Facilities supplies (Pipe wrench, 10 & 12 inch plier set) Facilities supplies (screws, bits, hook, LED lights, grease drain pan opener)-TDA Facilities supplies (Furniture hole cover) Facilities supplies (Wall plates) Facilities supplies (Drain bladder, key schlage & retriever) Home Depot Credit Services	12.13 59.71 456.68 99.96 33.11 80.54 58.40 44.73 19.79 10.73 257.84 278.46 42.86 2.36 138.45 160.86 65.36 238.14 41.27 17.42 28.84	2,147.64

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
11/17/23	50402-10 Tires & Tubes 20100 Accounts Payable	162078	November new tires J & O's Commercial Tire Center	3,733.75	3,733.75
11/22/23	50402-10 Tires & Tubes 20100 Accounts Payable	162169	November tires J & O's Commercial Tire Center	1,592.19	1,592.19
12/6/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	162452	Tire repair J & O's Commercial Tire Center	145.00	145.00
12/8/23	50402-10 Tires & Tubes 20100 Accounts Payable	162504	Dec new tires J & O's Commercial Tire Center	5,657.42	5,657.42
1/1/24	50215-42 Fringe Benefits, Non-Veh Mai 50215-43 Fringe Benefits, Non-Veh, Co 50215-60 Fringe Benefits, Admin 20100 Accounts Payable	1/2024	Jan medical insurance Jan medical insurance Jan medical insurance Kaiser Foundation Health Plan, Inc.	3,473.89 501.77 10,373.45	14,349.11
12/4/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	101695822	Vehicle parts Kimball Midwest	451.49	451.49
11/25/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	449634	Vehicle parts Lim Automotive Supply Inc.	6,772.04	6,772.04
11/1/23	50300-60 Outside Services, Admin 20100 Accounts Payable	52779	SCO report Maze & Associates Accountancy Corp.	2,500.00	2,500.00
11/16/23	50903-10 Clipper/Shopify/mtot fees, Op 20100 Accounts Payable	AR034033	Jul - Sept 2023 RTC clipper fee Metropolitan Transportation Commission	2,284.85	2,284.85
11/30/23	50600-10 Insurance, Operations 50800-41 Purchased Transp, Veh Maint 50800-10 Purchased Transportation, Ope 50800-10 Purchased Transportation, Ope 50800-10 Purchased Transportation, Ope 20100 Accounts Payable	11/2023	November liability & insurance November maintenance October mileage correction November service Less: November estimate Less: Credit for Rd Supervisors & Dispatchers (Nov) MV Transportation	17,307.86 90,512.00 186.10 617,933.67	686,932.90 10,940.53 28,066.20
11/11/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14340369	Vehicle parts Pape Kenworth	250.01	250.01
11/13/23	50499-41	14345842	Vehicle parts	970.94	

WCCTA - WestCAT
Purchase Journal

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

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Other Mat & Supplies,Veh Ma 20100 Accounts Payable		Pape Kenworth		970.94
11/20/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	10001710	DPF cleaning (Bus 409)	540.02	
			Pape Kenworth		540.02
11/20/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	10001928	DPF cleaning (Bus 170)	453.16	
			Pape Kenworth		453.16
11/21/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14306208	Vehicle parts	325.95	
			Pape Kenworth		325.95
11/27/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14312529	Vehicle parts (Bus 206)	6,985.04	
			Pape Kenworth		6,985.04
11/30/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	10001604	DPF cleaning (Bus 164)	541.29	
			Pape Kenworth		541.29
12/1/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	14322779	Vehicle parts	998.62	
			Pape Kenworth		998.62
12/9/23	51200-60 Rentals & Leases, Admin 20100 Accounts Payable	81540852	December copier	320.77	
			Pacific Office Automation/Lease		320.77
12/1/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	63355	December landscaping	591.34	
			Pacific Site Management		591.34
11/30/23	50501-10 Telephone, Operations 50501-60 Telephone, Admin 20100 Accounts Payable	INV-20460-112023	November phone service	755.30	
			November phone service	377.65	
			STREAMS		1,132.95
11/16/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	11/2023	Nov gas & electric	2,658.69	
			Nov gas & electric	1,329.35	
			PG & E		3,988.04
11/20/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	11/2023	Nov gas & electric	11.10	
			Nov gas & electric	5.55	
			Pacific Gas & Electric		16.65
11/10/23	50300-42 Outside Service, Non-Veh Mai 20100 Accounts Payable	40926	RMA radio repair & shipping	119.48	
			Precision Wireless Service		119.48
11/21/23	11104	2252410	Sliding gate repair (back gate)-	533.82	

WCCTA - WestCAT
Purchase Journal

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

Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Facility Repairs 20100 Accounts Payable		TDA R & S Erection of Richmond, Inc.		533.82
11/30/23	50500-10 Utilities, Operations 50500-60 Utilities, Admin 20100 Accounts Payable	0851-155005732	November garbage	588.48	
			November garabage	294.24	
			Republic Services #851		882.72
11/25/23	50499-60 Other Mat & Supplies, Admin 20100 Accounts Payable	1652632982	Office supplies	122.15	
			Staples		122.15
11/21/23	50300-10 Outside Services, Operations 20100 Accounts Payable	11/2023	November DAR, Tablets & phones	2,410.50	
			T-MOBILE		2,410.50
11/14/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	83207840	Vehicle parts (Bus 203)	373.88	
			The Aftermarket Parts Company, LLC		373.88
11/29/23	50499-41 Other Mat & Supplies,Veh Ma 20100 Accounts Payable	83220731	Vehicle parts (Bus 203)	557.54	
			The Aftermarket Parts Company, LLC		557.54
11/8/23	50499-41 Other Mat & Supplies,Veh Ma 50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	023W23140	Vehicle parts	123.54	
			Vehicle repair	1,072.04	
			Oakland - The W.W. Williams Company LLC		1,195.58
11/2/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	SWO096760-1	Vehicle repair (Bus 174)	556.07	
			Tk Services, Inc.		556.07
11/10/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	SWO1004161-1	Vehicle repair (Bus 174)	711.61	
			Tk Services, Inc.		711.61
10/31/23	50300-10 Outside Services, Operations 20100 Accounts Payable	INV0000001499	November maintenance & support	4,758.13	
			TransTrack Systems, Inc.		4,758.13
11/22/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	51941	Glass repair/ installation (Bus# 32)	185.00	
			Wadsworth Glass INC		185.00
11/14/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	844562	Diesel	35,418.57	
			Western States Oil CO.		35,418.57
11/24/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	844919	Diesel	34,268.38	
			Western States Oil CO.		34,268.38
12/5/23	50401-10 Fuel & Lubricants 20100	845185	Diesel	31,683.43	
			Western States Oil CO.		31,683.43

WCCTA - WestCAT
Purchase Journal

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Date	Account ID Account Description	Invoice/CM #	Line Description	Debit Amount	Credit Amount
	Accounts Payable				
12/8/23	50401-10 Fuel & Lubricants 20100 Accounts Payable	845293	Gasoline Western States Oil CO.	16,098.23	16,098.23
12/12/23	50300-10 Outside Services, Operations 50300-60 Outside Services, Admin 20100 Accounts Payable	55391762	December Pest control December Pest control Western Exterminator Co.	120.87 60.43	181.30
12/7/23	50300-41 Outside Service, Vehicle Main 20100 Accounts Payable	1500-01003663	Waste pickup & Admin fee Asbury Environmental Services	50.00	50.00
				964,326.99	964,326.99
				964,326.99	964,326.99



	August FY 23/24	August FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
System Total						
Total Passengers	59,823	55,416	8.0	106,790	99,902	6.9
Revenue Passengers	51,795	48,968	5.8	92,594	88,119	5.1
Weekday Total Passengers	56,472	52,389	7.8	99,139	93,032	6.6
Saturday Total Passengers	2,010	1,902	5.7	4,456	4,257	4.7
Sunday Total Passengers	1,341	1,125	19.2	3,195	2,613	22.3
Weekday Average Passengers	2,455	2,278	7.8	2,306	2,164	6.6
Saturday Average Passengers	503	476	5.7	495	473	4.7
Sunday Average Passengers	335	281	19.2	320	261	22.6
Vehicle Revenue Hours	7,489.31	7,126.53	5.1	14,080.49	13,408.13	5.0
Total Vehicle Hours	7,965.59	7,577.82	5.1	14,954.42	14,226.21	5.1
Revenue Vehicle Miles	126,593.3	119,876.9	5.6	238,803.5	226,556.4	5.4
Total Miles	155,049.0	139,619.0	11.1	288,250.0	263,099.0	9.6
Dial-A-Ride Program						
Number of Weekdays	23	23	0.0	43	43	0.0
Number of Saturdays	4	4	0.0	9	9	0.0
Total Passengers	1,702	1,938	-12.2	3,117	3,635	-14.3
Revenue Passengers	1,592	1,709	-6.8	2,943	3,226	-8.8
Weekday Total Passengers	1,533	1,793	-14.5	2,748	3,292	-16.5
Saturday Total Passengers	169	145	16.6	369	343	7.6
Weekday Average Passengers	67	78	-14.1	64	77	-16.9
Saturday Average Passengers	42	36	16.7	41	38	7.9
Vehicle Revenue Hours	856.16	911.72	-6.1	1,586.01	1,706.54	-7.1
Total Vehicle Hours	892.21	977.14	-8.7	1,659.25	1,824.57	-9.1
Productivity	1.99	2.13	-6.6	1.97	2.13	-7.5
Revenue Vehicle Miles	8,319.6	9,594.2	-13.3	15,305.9	18,304.9	-16.4
Total Miles	9,340.4	10,854.9	-14.0	17,244.9	20,574.6	-16.2
Express Routes Program						
Number of Weekdays	23	23	0.0	43	43	0.0
Number of Saturdays	4	4	0.0	9	9	0.0
Number of Sundays	4	4	0.0	10	10	0.0
Total Passengers	26,086	24,248	7.6	47,471	43,878	8.2
Revenue Passengers	23,187	21,650	7.1	41,990	38,959	7.8
Weekday Total Passengers	23,318	21,748	7.2	41,197	38,304	7.6
Saturday Total Passengers	1,427	1,375	3.8	3,079	2,961	4.0
Sunday Total Passengers	1,341	1,125	19.2	3,195	2,613	22.3
Weekday Average Passengers	1,014	946	7.2	958	891	7.5
Saturday Average Passengers	357	344	3.8	342	329	4.0
Sunday Average Passengers	335	281	19.2	320	261	22.6
Vehicle Revenue Hours	2,676.17	2,283.10	17.2	5,116.92	4,357.72	17.4
Total Vehicle Hours	2,870.93	2,424.82	18.4	5,472.59	4,614.07	18.6
Productivity	9.75	10.62	-8.2	9.28	10.07	-7.8
Revenue Vehicle Miles	43,614.0	35,487.1	22.9	83,490.8	68,060.1	22.7
Total Miles	48,398.9	38,042.3	27.2	92,276.0	72,695.3	26.9



Monthly Management Report Summary

August, FY 23/24

System & Program Summary

	August FY 23/24	August FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
Local Fixed Routes Program						
Number of Weekdays	23	23	0.0	43	43	0.0
Number of Saturdays	4	4	0.0	9	9	0.0
Total Passengers	19,054	16,638	14.5	30,909	27,648	11.8
Revenue Passengers	14,606	13,269	10.1	23,572	21,738	8.4
Weekday Total Passengers	18,640	16,256	14.7	29,901	26,695	12.0
Saturday Total Passengers	414	382	8.4	1,008	953	5.8
Weekday Average Passengers	810	707	14.6	695	621	11.9
Saturday Average Passengers	104	96	8.3	112	106	5.7
Vehicle Revenue Hours	2,762.77	2,767.20	-0.2	5,158.05	5,166.41	-0.2
Total Vehicle Hours	2,901.29	2,904.40	-0.1	5,403.12	5,410.16	-0.1
Productivity	6.90	6.01	14.8	5.99	5.35	12.0
Revenue Vehicle Miles	39,676.7	39,812.5	-0.3	74,603.9	74,788.5	-0.2
Total Miles	42,347.9	42,464.4	-0.3	79,407.1	79,572.4	-0.2
Transbay Lynx Program						
Number of Weekdays	23	23	0.0	43	43	0.0
Total Passengers	12,981	12,592	3.1	25,293	24,741	2.2
Revenue Passengers	12,410	12,340	0.6	24,089	24,196	-0.4
Weekday Total Passengers	12,981	12,592	3.1	25,293	24,741	2.2
Weekday Average Passengers	564	547	3.1	588	575	2.3
Vehicle Revenue Hours	1,194.21	1,164.51	2.6	2,219.51	2,177.46	1.9
Total Vehicle Hours	1,301.16	1,271.46	2.3	2,419.46	2,377.41	1.8
Productivity	10.87	10.81	0.6	11.40	11.36	0.4
Revenue Vehicle Miles	34,983.0	34,983.0	0.0	65,403.0	65,403.0	0.0
Total Miles	36,935.7	36,935.7	0.0	69,053.7	69,053.7	0.0

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- August 2023

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - Regular	\$ 13,023.25	\$ 23,767.50	\$ -	\$ 3,555.75	\$ 9,467.50
Cash Fare - Senior & Disabled	\$ 3,670.25	\$ 6,547.00	\$ 841.25	\$ 609.75	\$ 2,219.25
Cash Fare - Transfers	\$ 1,333.75	\$ 2,238.25	\$ 15.50	\$ 29.25	\$ 1,289.00
Cash Fare - Regional Paratransit	\$ 216.00	\$ 486.00	\$ 216.00		
Cash Fare - Local Day Pass Sales	\$ 1,893.00	\$ 3,269.00			\$ 1,893.00
Total Estimated Cash (a)	\$ 20,136.25	\$ 36,307.75	\$ 1,072.75	\$ 4,194.75	\$ 14,868.75
Over/(Short) Cash Count	\$ (0.42)	\$ 0.28	\$ 0.01	\$ (0.05)	\$ (0.38)
Bank Deposit Corrections	\$ 12.00	\$ 45.25			\$ 12.00
Subtotal Cash Fare Deposit	\$ 20,147.83	\$ 36,353.28	\$ 1,072.76	\$ 4,194.70	\$ 14,880.37
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 615.00	\$ 880.00	\$ 615.00		
Clipper Sales	\$ 585.00	\$ 854.00		\$ 140.00	\$ 445.00
Lynx 31-Day Pass Sales	\$ 2,380.00	\$ 3,500.00		\$ 2,380.00	
Lynx Stored Ride Pass Sales	\$ 250.00	\$ 310.00		\$ 250.00	
Local 31-Day Pass Sales	\$ 1,460.00	\$ 4,420.00			\$ 1,460.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (In-house)	\$ 297.50	\$ 721.50			\$ 297.50
Shopify	\$ 33.00	\$ 67.00	7.00	17.00	\$ 9.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 5,620.50	\$ 10,752.50	\$ 622.00	\$ 2,787.00	\$ 2,211.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ -	\$ -	\$ 120.00		
Lynx B1G1F	\$ 120.00	\$ 208.00			
Wage Works	\$ -	\$ -		\$ 490.00	
Capital Corridor Vouchers (Annually)	\$ 490.00	\$ 980.00			
10 Ride LYNX Promo	\$ -	\$ -			
West Contra Costa Ride Program	\$ -	\$ -			
511 CC Summer Youth Pass	\$ -	\$ -			\$ 1,152.39
John Swett 31 Day Passes	\$ 1,152.39	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ -	\$ -			\$ 14,800.00
City of Hercules Parking Permit Program	\$ 14,800.00	\$ 14,800.00			\$ 180.13
HTC Parking Combos	\$ 180.13	\$ 303.88			\$ 280.00
CCTA Summer Youth Pass	\$ 280.00	\$ 560.00			\$ 1,067.61
Clipper Sales	\$ 1,067.61	\$ 1,067.61			\$ 28,141.69
CCC Health Services	\$ 67,067.00	\$ 132,328.63		\$ 38,925.31	
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ -			
Subtotal Billings	\$ 85,157.13	\$ 151,400.51	\$ 120.00	\$ 39,415.31	\$ 45,621.82
Total Passenger Revenue	\$ 110,925.46	\$ 198,506.29	\$ 1,814.76	\$ 46,397.01	\$ 62,713.69

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



Passenger & Productivity Statistical Report

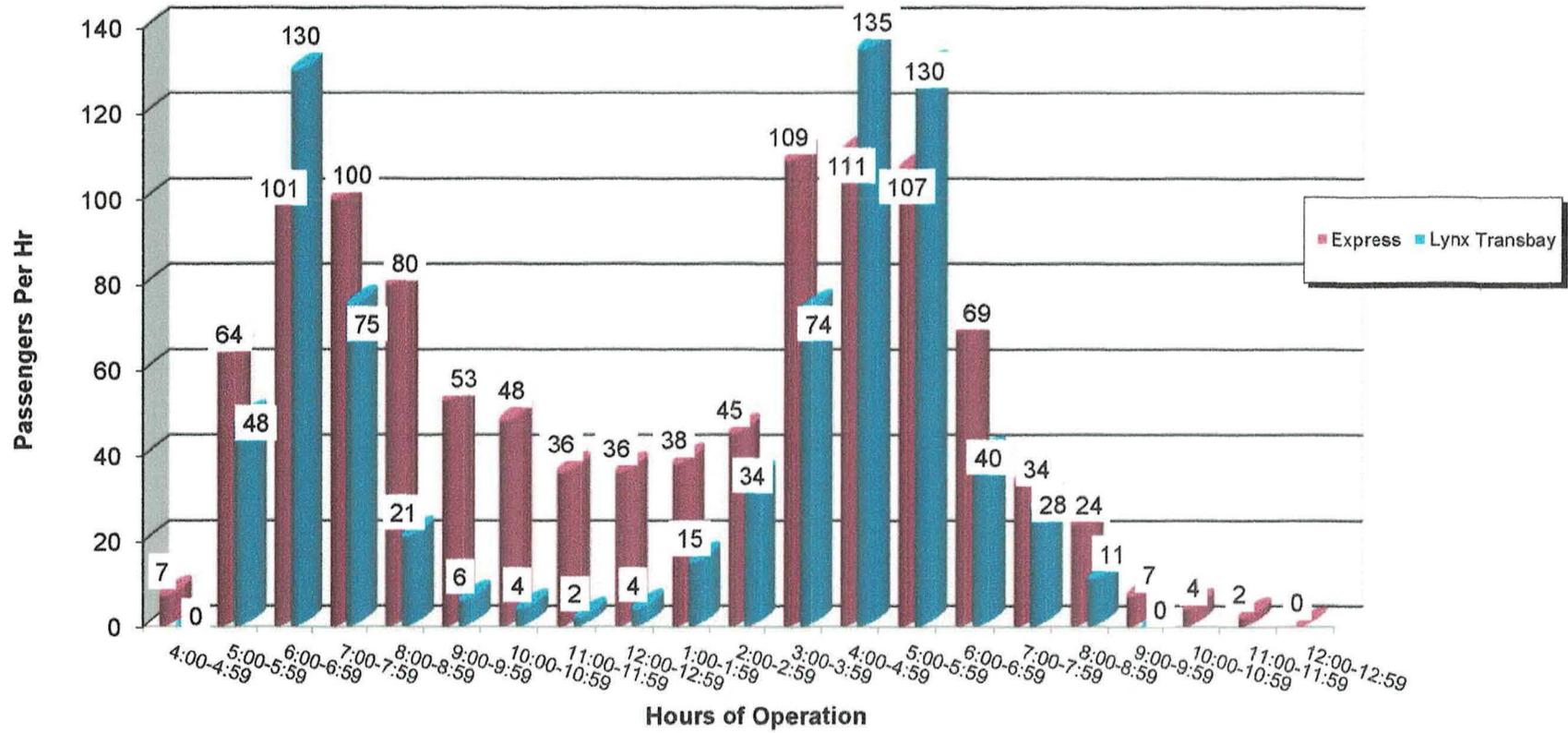
August, FY 23/24

System

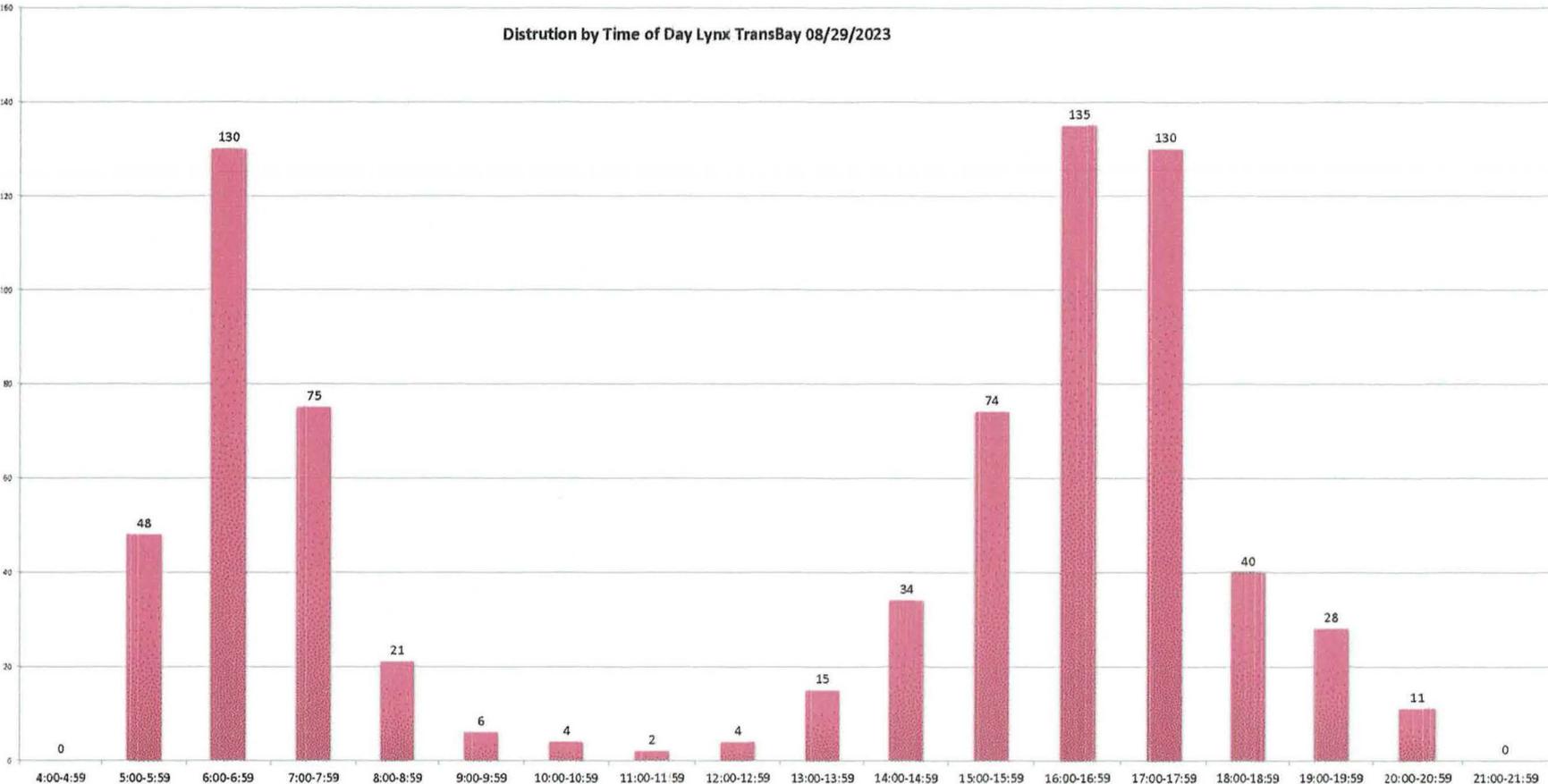
All Routes

Route by Day Type & System	Passengers						Passengers Per Revenue Hour					
	August			Fiscal Year To Date			August			Fiscal Year To Date		
	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change
Route 10 Weekday	1,765	1,918	8.7	2,812	3,045	8.3	6.1	6.6	8.5	5.4	5.8	8.2
Route 11 Weekday	2,652	2,905	9.5	4,481	4,889	9.1	7.0	7.6	8.1	6.3	6.8	8.0
Route 11 Saturday	190	206	8.4	472	499	5.7	4.0	4.2	6.1	4.4	4.6	4.0
Route 11 Total	2,842	3,111	9.5	4,953	5,388	8.8	6.7	7.2	7.9	6.0	6.5	7.6
Route 12 Weekday	1,857	1,924	3.6	2,947	3,021	2.5	6.5	6.8	4.3	5.8	6.0	3.1
Route 15 Weekday	1,069	1,228	14.9	1,905	2,150	12.9	5.4	6.3	15.9	5.2	5.9	13.7
Route 16 Weekday	3,814	4,395	15.2	5,916	6,868	16.1	5.9	6.9	17.1	4.9	5.7	17.7
Route 19 Saturday	192	208	8.3	481	509	5.8	3.7	3.9	4.6	4.2	4.3	3.3
Route 30Z Weekday	1,144	1,406	22.9	2,160	2,467	14.2	3.9	4.8	22.1	3.9	4.5	13.3
Route C3 Weekday	3,955	4,864	23.0	6,474	7,461	15.2	6.9	8.5	23.1	6.1	7.0	15.6
Route DAR Weekday	1,793	1,533	-14.5	3,292	2,748	-16.5	2.1	2.0	-7.4	2.1	1.9	-7.8
Route DAR Saturday	145	169	16.6	343	369	7.6	2.4	2.4	0.7	2.6	2.3	-10.8
Route DAR Total	1,938	1,702	-12.2	3,635	3,117	-14.3	2.1	2.0	-6.5	2.1	2.0	-7.7
Route J Weekday	12,863	13,509	5.0	22,030	23,156	5.1	9.7	10.2	5.4	9.0	9.5	5.0
Route J Saturday	1,375	1,427	3.8	2,961	3,079	4.0	10.1	10.6	4.4	9.8	10.2	4.1
Route J Sunday	1,125	1,341	19.2	2,613	3,195	22.3	8.6	10.4	20.4	8.0	9.6	20.7
Route J Total	15,363	16,277	5.9	27,604	29,430	6.6	9.6	10.3	6.4	9.0	9.6	6.4
Route JPX Weekday	8,885	8,138	-8.4	16,274	15,293	-6.0	12.9	11.8	-8.6	12.6	11.8	-6.3
Route JX Weekday		1,671			2,748			4.2			3.7	
Route LYNX Weekday	12,592	12,981	3.1	24,741	25,293	2.2	10.8	10.9	0.5	11.4	11.4	0.3
Total System-Wide	55,416	59,823	8.0	99,902	106,790	6.9	7.8	8.0	2.7	7.5	7.6	1.8

**Express Routes (J, JX, JPX), and Lynx Transbay
Ridership by Time of Day
Date:08/29/2023**



Distrution by Time of Day Lynx TransBay 08/29/2023



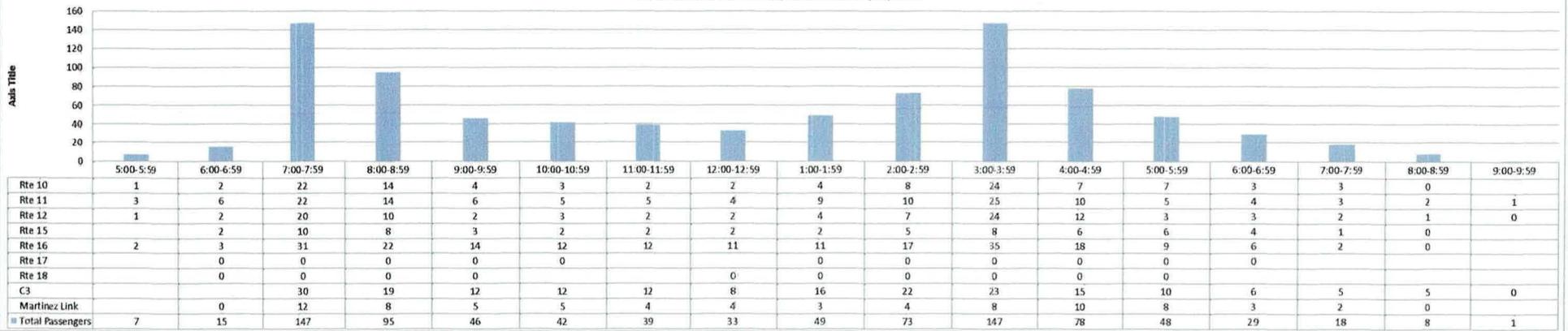
Distribution by Time of Day - Fixed Route

Date: 8/29/2023

	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	1:00-1:59	2:00-2:59	3:00-3:59	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59
Rte 10	1	2	22	14	4	3	2	2	4	8	24	7	7	3	3	0	
Rte 11	3	6	22	14	6	5	5	4	9	10	25	10	5	4	3	2	1
Rte 12	1	2	20	10	2	3	2	2	4	7	24	12	3	3	2	1	0
Rte 15		2	10	8	3	2	2	2	2	5	8	6	6	4	1	0	
Rte 16	2	3	31	22	14	12	12	11	11	17	35	18	9	6	2	0	
Rte 17		0	0	0	0	0			0	0	0	0	0	0			
Rte 18		0	0	0	0			0	0	0	0	0	0				
C3			30	19	12	12	12	8	16	22	23	15	10	8	5	5	0
Martinez Link		0	12	8	5	5	4	4	3	4	8	10	8	3	2	0	
Total Passengers	7	15	147	95	46	42	39	33	49	73	147	78	48	29	18	8	1

Total Route 10	106
Total Route 11	134
Total Route 12	98
Total Route 15	61
Total Route 16	205
Total Route 17	0
Total Route 18	0
Total C3	195
Martinez Link	76
Total	875

Distribution By Time Of Day Fixed Route 08/29/2023



Distribution by Time of Day - WestCAT Express

Date: 8/29/2023

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
JX		6	9	8	6							12	16	15	7	4	
JPX		22	38	37	15	13	11	10	9	13	15	33	35	30	20	10	7
J	7	36	54	55	59	40	37	26	27	25	30	64	60	62	42	20	17
Total Passengers	7	64	101	100	80	53	48	36	36	38	45	109	111	107	69	34	24

	21:00-21:59	22:00-22:59	23:00-23:59	24:00-24:59
JX				
JPX				
J	7	4	2	0
Total Passengers	7	4	2	0

JX	83
JPX	318
J	674
Total	1075

Distribution by Time of Day -Lynx Transbay

Date: 8/29/2023

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
TransBay LYNX	0	48	130	75	21	6	4	2	4	15	34	74	135	130	40	28	11
Total Passengers	0	48	130	75	21	6	4	2	4	15	34	74	135	130	40	28	11

	21:00-21:59
TransBay LYNX	0
Total Passengers	0

Total Lynx	757
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Monthly Management Report Summary

September, FY 23/24

System & Program Summary

	September FY 23/24	September FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
System Total						
Total Passengers	59,463	58,586	1.5	166,253	158,488	4.9
Revenue Passengers	53,020	50,971	4.0	145,614	139,090	4.7
Weekday Total Passengers	54,985	54,713	0.5	154,124	147,745	4.3
Saturday Total Passengers	2,798	2,246	24.6	7,254	6,503	11.5
Sunday Total Passengers	1,680	1,627	3.3	4,875	4,240	15.0
Weekday Average Passengers	2,749	2,605	5.5	2,446	2,309	5.9
Saturday Average Passengers	560	562	-0.4	518	500	3.6
Sunday Average Passengers	336	325	3.4	325	283	14.8
Vehicle Revenue Hours	6,825.13	6,673.06	2.3	20,905.62	20,081.19	4.1
Total Vehicle Hours	7,266.89	7,094.44	2.4	22,221.31	21,320.65	4.2
Revenue Vehicle Miles	113,513.9	111,788.6	1.5	352,317.4	338,345.0	4.1
Total Miles	134,743.0	130,311.0	3.4	422,992.9	393,409.9	7.5
Dial-A-Ride Program						
Number of Weekdays	20	21	-4.8	63	64	-1.6
Number of Saturdays	5	4	25.0	14	13	7.7
Total Passengers	1,715	1,661	3.3	4,832	5,296	-8.8
Revenue Passengers	1,605	1,609	-0.2	4,548	4,835	-5.9
Weekday Total Passengers	1,487	1,498	-0.7	4,235	4,790	-11.6
Saturday Total Passengers	228	163	39.9	597	506	18.0
Weekday Average Passengers	74	71	4.2	67	75	-10.7
Saturday Average Passengers	46	41	12.2	43	39	10.3
Vehicle Revenue Hours	887.65	867.05	2.4	2,473.66	2,573.59	-3.9
Total Vehicle Hours	920.62	906.91	1.5	2,579.87	2,731.48	-5.6
Productivity	1.93	1.92	0.5	1.95	2.06	-5.3
Revenue Vehicle Miles	8,040.8	9,349.5	-14.0	23,346.7	27,654.4	-15.6
Total Miles	8,855.2	10,359.9	-14.5	26,100.1	30,934.4	-15.6
Express Routes Program						
Number of Weekdays	20	21	-4.8	63	64	-1.6
Number of Saturdays	5	4	25.0	14	13	7.7
Number of Sundays	5	5	0.0	15	15	0.0
Total Passengers	25,402	24,163	5.1	72,873	68,041	7.1
Revenue Passengers	22,928	21,355	7.4	64,918	60,314	7.6
Weekday Total Passengers	21,810	21,003	3.8	63,007	59,307	6.2
Saturday Total Passengers	1,912	1,533	24.7	4,991	4,494	11.1
Sunday Total Passengers	1,680	1,627	3.3	4,875	4,240	15.0
Weekday Average Passengers	1,091	1,000	9.1	1,000	927	7.9
Saturday Average Passengers	382	383	-0.3	357	346	3.2
Sunday Average Passengers	336	325	3.4	325	283	14.8
Vehicle Revenue Hours	2,437.77	2,163.23	12.7	7,554.69	6,520.95	15.9
Total Vehicle Hours	2,620.61	2,308.34	13.5	8,093.20	6,922.41	16.9
Productivity	10.42	11.17	-6.7	9.65	10.43	-7.5
Revenue Vehicle Miles	39,947.3	33,831.2	18.1	123,438.1	101,891.2	21.1
Total Miles	44,307.0	36,434.9	21.6	136,583.0	109,130.1	25.2



Monthly Management Report Summary

September, FY 23/24

System & Program Summary

	September FY 23/24	September FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
Local Fixed Routes Program						
Number of Weekdays	20	21	-4.8	63	64	-1.6
Number of Saturdays	5	4	25.0	14	13	7.7
Total Passengers	20,016	19,950	0.3	50,925	47,598	7.0
Revenue Passengers	16,486	15,478	6.5	40,058	37,216	7.6
Weekday Total Passengers	19,358	19,400	-0.2	49,259	46,095	6.9
Saturday Total Passengers	658	550	19.6	1,666	1,503	10.8
Weekday Average Passengers	968	924	4.8	782	720	8.6
Saturday Average Passengers	132	138	-4.3	119	116	2.6
Vehicle Revenue Hours	2,466.61	2,572.41	-4.1	7,624.66	7,738.82	-1.5
Total Vehicle Hours	2,599.56	2,711.17	-4.1	8,002.68	8,121.33	-1.5
Productivity	8.11	7.76	4.5	6.68	6.15	8.6
Revenue Vehicle Miles	35,105.8	36,666.9	-4.3	109,709.7	111,455.4	-1.6
Total Miles	37,623.8	39,288.3	-4.2	117,030.9	118,860.7	-1.5
Transbay Lynx Program						
Number of Weekdays	20	21	-4.8	63	64	-1.6
Total Passengers	12,330	12,812	-3.8	37,623	37,553	0.2
Revenue Passengers	12,001	12,529	-4.2	36,090	36,725	-1.7
Weekday Total Passengers	12,330	12,812	-3.8	37,623	37,553	0.2
Weekday Average Passengers	617	610	1.1	597	587	1.7
Vehicle Revenue Hours	1,033.10	1,070.37	-3.5	3,252.61	3,247.83	0.1
Total Vehicle Hours	1,126.10	1,168.02	-3.6	3,545.56	3,545.43	0.0
Productivity	11.94	11.97	-0.3	11.57	11.56	0.1
Revenue Vehicle Miles	30,420.0	31,941.0	-4.8	95,823.0	97,344.0	-1.6
Total Miles	32,118.0	33,723.9	-4.8	101,171.7	102,777.6	-1.6

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- September 2023

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - Regular	\$ 13,068.50	\$ 36,836.00	\$ -	\$ 3,601.00	\$ 9,467.50
Cash Fare - Senior & Disabled	\$ 3,649.50	\$ 10,196.50	\$ 916.25	\$ 511.75	\$ 2,221.50
Cash Fare - Transfers	\$ 1,398.25	\$ 3,636.50	\$ 11.50	\$ 29.25	\$ 1,357.50
Cash Fare - Regional Paratransit	\$ 261.00	\$ 747.00	\$ 261.00		
Cash Fare - Local Day Pass Sales	\$ 2,145.00	\$ 5,414.00		\$ 8.00	\$ 2,137.00
Total Estimated Cash (a)	\$ 20,522.25	\$ 56,830.00	\$ 1,188.75	\$ 4,150.00	\$ 15,183.50
Over/(Short) Cash Count	\$ 1.49	\$ 1.77	\$ 0.76	\$ 0.32	\$ 0.41
Bank Deposit Corrections	\$ (200.00)	\$ (154.75)			\$ (200.00)
Subtotal Cash Fare Deposit	\$ 20,323.74	\$ 56,677.02	\$ 1,189.51	\$ 4,150.32	\$ 14,983.91
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 670.00	\$ 1,550.00	\$ 670.00		
Clipper Sales	\$ 245.00	\$ 1,099.00			\$ 245.00
Lynx 31-Day Pass Sales	\$ 1,750.00	\$ 5,250.00		\$ 1,750.00	
Lynx Stored Ride Pass Sales	\$ 120.00	\$ 430.00		\$ 120.00	
Local 31-Day Pass Sales	\$ 11,240.00	\$ 15,660.00			\$ 11,240.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (In-house)	\$ 29.50	\$ 751.00			\$ 29.50
Shopify	\$ 32.00	\$ 99.00	5.00	12.00	\$ 15.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 14,086.50	\$ 24,839.00	\$ 675.00	\$ 1,882.00	\$ 11,529.50
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ 91.00	\$ 299.00	\$ 91.00		
Lynx B1G1F	\$ 350.00	\$ 350.00		\$ 350.00	
Wage Works	\$ 630.00	\$ 1,610.00		\$ 630.00	
Capital Corridor Vouchers (Annually)	\$ -	\$ -			
10 Ride LYNX Promo	\$ 850.00	\$ 850.00		850.00	
West Contra Costa Ride Program	\$ -	\$ -			
511 CC Summer Youth Pass	\$ -	\$ 1,152.39			
John Swett 31 Day Passes	\$ -	\$ -			
WCCUSD (\$37.00 SBPP)	\$ 14,800.00	\$ 29,600.00			\$ 14,800.00
City of Hercules Parking Permit Program	\$ 111.38	\$ 415.26			\$ 111.38
HTC Parking Combos	\$ 240.00	\$ 800.00			\$ 240.00
CCTA Summer Youth Pass	\$ -	\$ 1,067.61			
Clipper	\$ 62,320.39	\$ 194,649.02		\$ 35,431.35	\$ 26,889.04
CCC Health Services	\$ -	\$ -			
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ 20,520.00	\$ 20,520.00			\$ 20,520.00
Subtotal Billings	\$ 99,912.77	\$ 251,313.28	\$ 91.00	\$ 37,261.35	\$ 62,560.42
Total Passenger Revenue	\$ 134,323.01	\$ 332,829.30	\$ 1,955.51	\$ 43,293.67	\$ 89,073.83

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



Passenger & Productivity Statistical Report

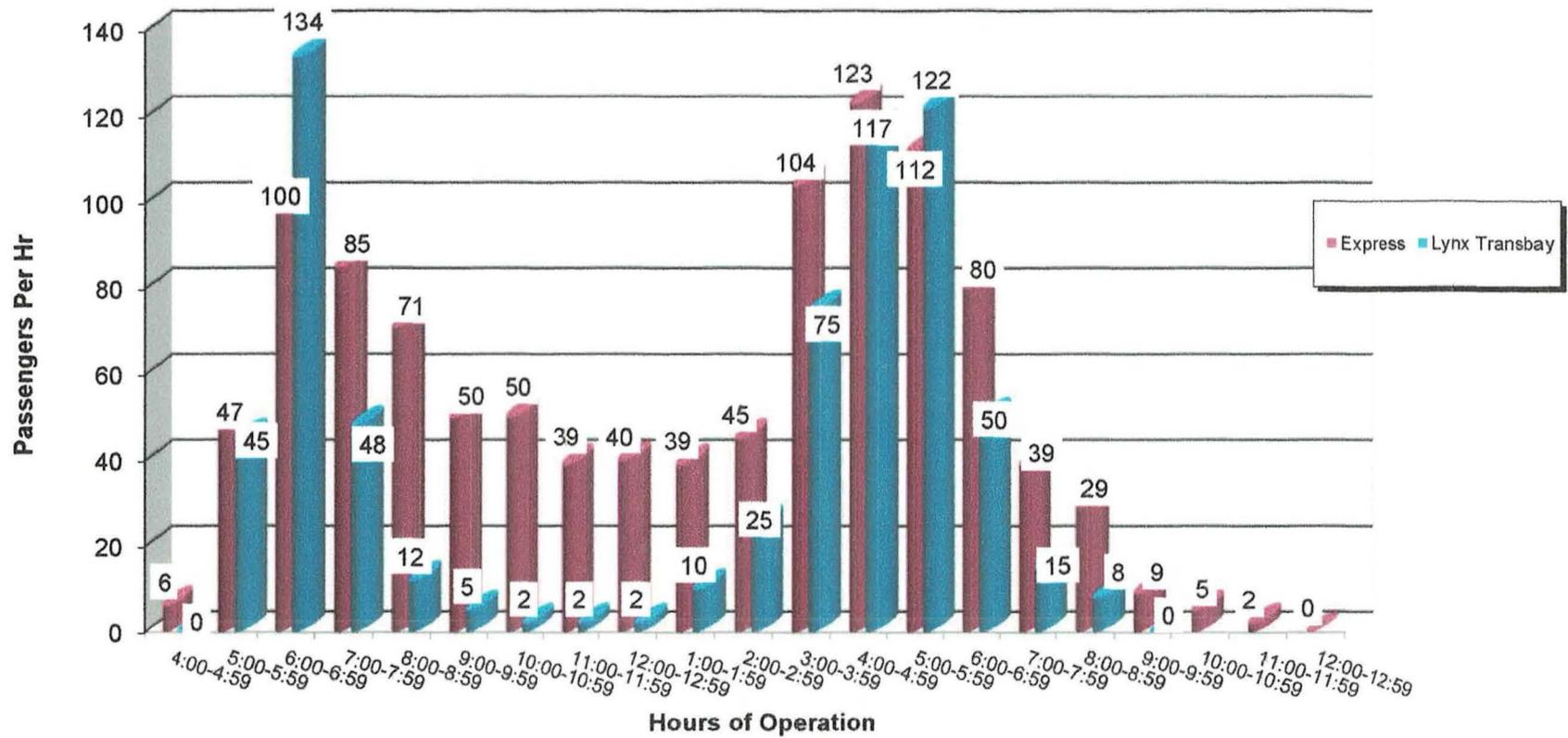
September, FY 23/24

System

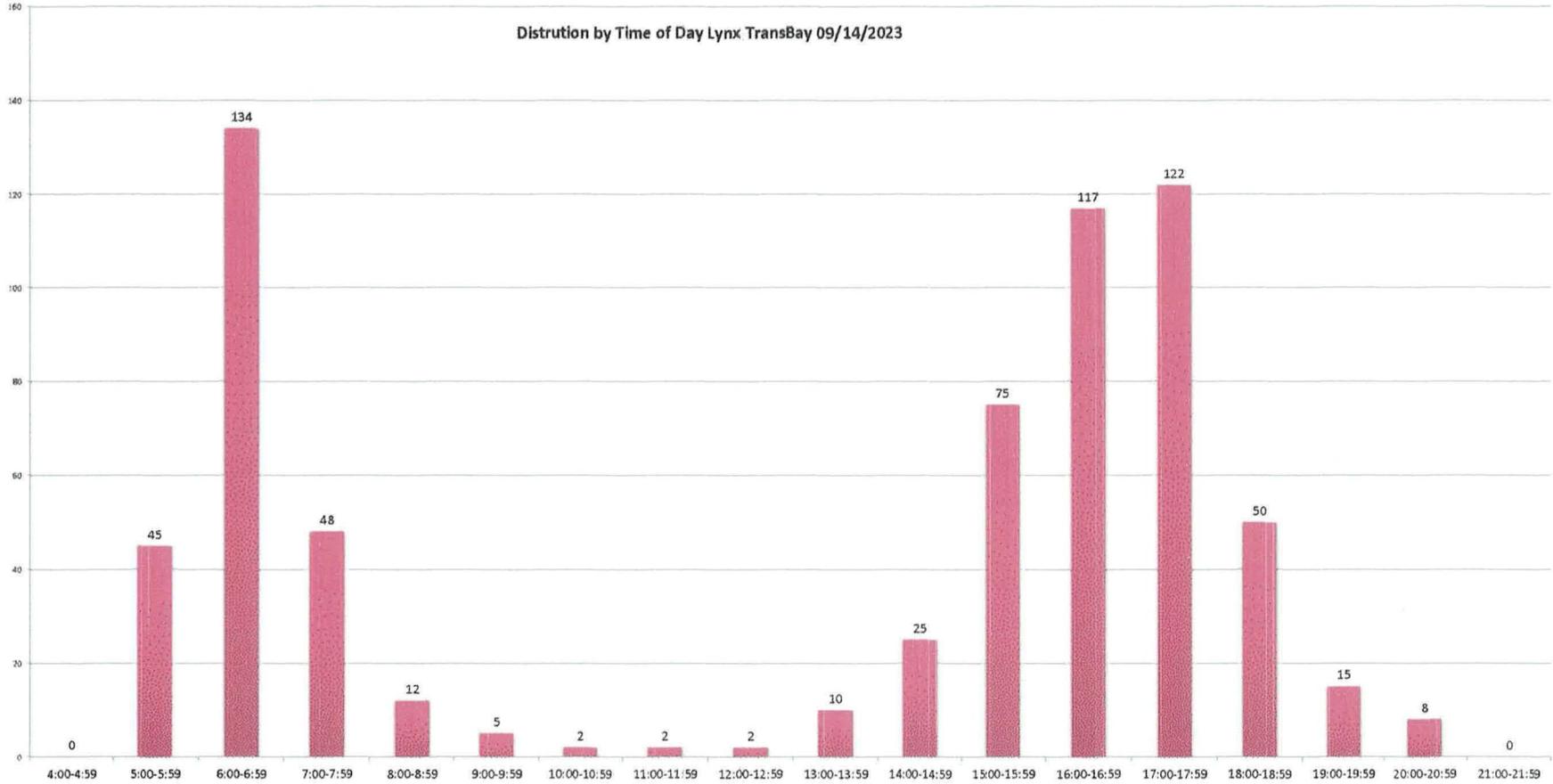
All Routes

Route by Day Type & System	Passengers						Passengers Per Revenue Hour					
	September			Fiscal Year To Date			September			Fiscal Year To Date		
	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change
Route 10 Weekday	2,243	1,949	-13.1	5,055	4,994	-1.2	7.8	7.1	-8.9	6.3	6.3	0.4
Route 11 Weekday	3,286	3,420	4.1	7,767	8,309	7.0	9.4	10.2	8.1	7.3	7.9	7.5
Route 11 Saturday	273	329	20.5	745	828	11.1	5.7	5.4	-5.3	4.8	4.9	1.5
Route 11 Total	3,559	3,749	5.3	8,512	9,137	7.3	9.0	9.5	5.3	7.0	7.5	6.5
Route 12 Weekday	2,231	1,984	-11.1	5,178	5,005	-3.3	8.0	7.5	-6.4	6.6	6.5	-1.2
Route 15 Weekday	1,469	1,299	-11.6	3,374	3,449	2.2	8.2	7.7	-6.2	6.2	6.5	4.7
Route 16 Weekday	4,322	4,512	4.4	10,238	11,380	11.2	7.3	8.3	12.8	5.7	6.5	15.0
Route 19 Saturday	277	329	18.8	758	838	10.6	5.4	5.1	-4.6	4.5	4.6	1.2
Route 30Z Weekday	1,145	1,166	1.8	3,305	3,633	9.9	4.3	4.5	6.0	4.0	4.5	10.7
Route C3 Weekday	4,704	5,028	6.9	11,178	12,489	11.7	9.0	10.2	12.8	7.0	8.0	13.9
Route DAR Weekday	1,498	1,487	-0.7	4,790	4,235	-11.6	1.9	1.9	1.4	2.0	1.9	-5.0
Route DAR Saturday	163	228	39.9	506	597	18.0	2.4	2.2	-10.2	2.5	2.3	-10.9
Route DAR Total	1,661	1,715	3.3	5,296	4,832	-8.8	1.9	1.9	0.9	2.1	2.0	-5.1
Route J Weekday	12,541	13,206	5.3	34,571	36,362	5.2	10.1	11.4	12.8	9.4	10.1	7.5
Route J Saturday	1,533	1,912	24.7	4,494	4,991	11.1	11.4	11.4	-0.1	10.3	10.6	3.3
Route J Sunday	1,627	1,680	3.3	4,240	4,875	15.0	9.8	10.0	1.8	8.6	9.7	13.5
Route J Total	15,701	16,798	7.0	43,305	46,228	6.7	10.2	11.3	10.3	9.4	10.1	7.7
Route JPX Weekday	8,462	6,547	-22.6	24,736	21,840	-11.7	13.5	10.9	-19.2	12.9	11.5	-10.6
Route JX Weekday		2,057			4,805			5.9			4.4	
Route LYNX Weekday	12,812	12,330	-3.8	37,553	37,623	0.2	12.0	11.9	-0.3	11.6	11.6	0.0
Total System-Wide	58,586	59,463	1.5	158,488	166,253	4.9	8.8	8.7	-0.8	7.9	8.0	0.8

**Express Routes (J, JX, JPX), and Lynx Transbay
Ridership by Time of Day
Date:09/14/2023**



Distrution by Time of Day Lynx TransBay 09/14/2023



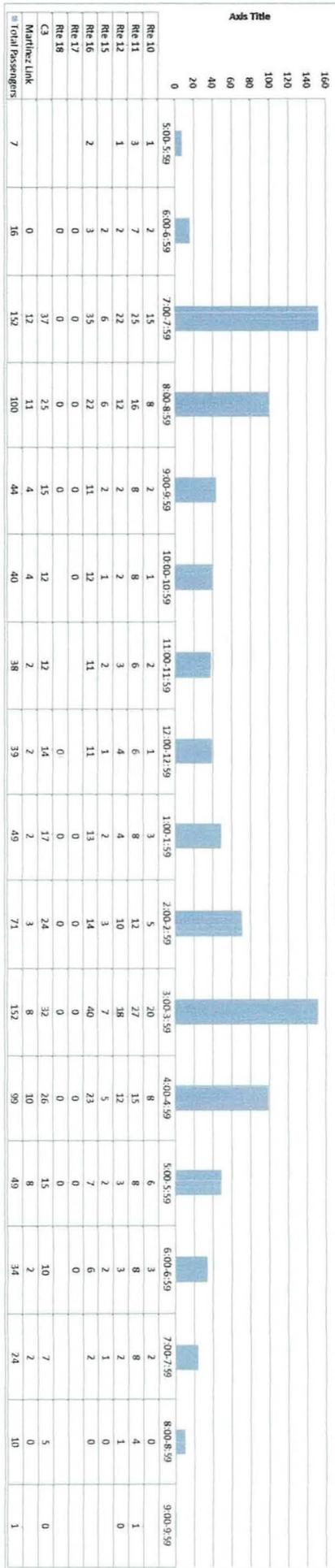
Distribution by Time of Day - Fixed Route

Date: 9/14/2023

	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	1:00-1:59	2:00-2:59	3:00-3:59	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59
Rte 10	1	2	15	8	2	1	2	1	3	5	20	8	6	3	2	0	
Rte 11	3	7	25	16	8	6	6	6	8	12	27	15	8	8	8	4	1
Rte 12	1	2	22	12	2	2	3	4	4	10	18	12	3	3	2	1	0
Rte 15		2	6	6	2	1	2	1	2	3	7	5	2	2	1	0	
Rte 16	2	3	35	22	11	12	11	11	13	14	40	23	7	6	2	0	
Rte 17		0	0	0	0	0			0	0	0	0	0	0			
Rte 18		0	0	0	0			0	0	0	0	0	0				
C3			37	25	15	12	12	14	17	24	32	26	15	10	7	5	0
Martinez Link		0	12	11	4	4	2	2	2	3	8	10	8	2	2	0	
Total Passengers	7	16	152	100	44	40	38	39	49	71	152	99	49	34	24	10	1

Total Route 10	79
Total Route 11	170
Total Route 12	101
Total Route 15	42
Total Route 16	212
Total Route 17	0
Total Route 18	0
Total C3	251
Martinez Link	70
Total	925

Distribution By Time Of Day Fixed Route 09/14/2023



Distribution by Time of Day - WestCAT Express

Date: 9/14/2023

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
JX		8	18	12	8							12	18	15	7	4	
JPX		6	32	26	13	15	14	12	12	14	20	35	41	35	25	10	9
J	6	33	50	47	50	35	36	27	28	25	25	57	64	62	48	25	20
Total Passengers	6	47	100	85	71	50	50	39	40	39	45	104	123	112	80	39	29

	21:00-21:59	22:00-22:59	23:00-23:59	24:00-24:59
JX				
JPX				
J	9	5	2	0
Total Passengers	9	5	2	0

JX	102
JPX	319
J	654
Total	1075

Distribution by Time of Day -Lynx Transbay

Date: 9/14/2023

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
TransBay LYNX	0	45	134	48	12	5	2	2	2	10	25	75	117	122	50	15	8
Total Passengers	0	45	134	48	12	5	2	2	2	10	25	75	117	122	50	15	8

	21:00-21:59
TransBay LYNX	0
Total Passengers	0

Total Lynx	672
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Monthly Management Report Summary

October, FY 23/24

System & Program Summary

	October FY 23/24	October FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
System Total						
Total Passengers	65,013	67,966	-4.3	231,266	226,454	2.1
Revenue Passengers	58,176	0		203,790	139,090	46.5
Weekday Total Passengers	60,934	63,052	-3.4	215,058	210,797	2.0
Saturday Total Passengers	2,294	3,495	-34.4	9,548	9,998	-4.5
Sunday Total Passengers	1,785	1,419	25.8	6,660	5,659	17.7
Weekday Average Passengers	2,770	3,002	-7.7	2,530	2,480	2.0
Saturday Average Passengers	574	699	-17.9	530	555	-4.5
Sunday Average Passengers	357	284	25.7	333	283	17.7
Vehicle Revenue Hours	7,404.42	6,661.46	11.2	28,310.04	26,742.64	5.9
Total Vehicle Hours	7,878.03	7,087.70	11.2	30,099.34	28,408.35	6.0
Revenue Vehicle Miles	122,913.5	112,774.7	9.0	475,230.9	451,119.7	5.3
Total Miles	149,730.0	130,464.0	14.8	572,722.9	523,873.9	9.3
Dial-A-Ride Program						
Number of Weekdays	22	21	4.8	85	85	0.0
Number of Saturdays	4	5	-20.0	18	18	0.0
Total Passengers	1,874	1,627	15.2	6,706	6,923	-3.1
Revenue Passengers	1,771			6,319	4,835	30.7
Weekday Total Passengers	1,694	1,404	20.7	5,929	6,194	-4.3
Saturday Total Passengers	180	223	-19.3	777	729	6.6
Weekday Average Passengers	77	67	14.9	70	73	-4.1
Saturday Average Passengers	45	45	0.0	43	41	4.9
Vehicle Revenue Hours	963.78	814.18	18.4	3,437.44	3,387.76	1.5
Total Vehicle Hours	996.70	859.89	15.9	3,576.57	3,591.37	-0.4
Productivity	1.94	2.00	-3.0	1.95	2.04	-4.4
Revenue Vehicle Miles	8,337.9	9,489.7	-12.1	31,684.6	37,144.1	-14.7
Total Miles	9,159.0	10,607.1	-13.7	35,259.1	41,541.5	-15.1
Express Routes Program						
Number of Weekdays	22	21	4.8	85	85	0.0
Number of Saturdays	4	5	-20.0	18	18	0.0
Number of Sundays	5	5	0.0	20	20	0.0
Total Passengers	26,924	27,103	-0.7	99,797	95,144	4.9
Revenue Passengers	24,619	0		89,537	60,314	48.5
Weekday Total Passengers	23,539	23,158	1.6	86,546	82,465	4.9
Saturday Total Passengers	1,600	2,526	-36.7	6,591	7,020	-6.1
Sunday Total Passengers	1,785	1,419	25.8	6,660	5,659	17.7
Weekday Average Passengers	1,070	1,103	-3.0	1,018	970	4.9
Saturday Average Passengers	400	505	-20.8	366	390	-6.2
Sunday Average Passengers	357	284	25.7	333	283	17.7
Vehicle Revenue Hours	2,612.62	2,194.51	19.1	10,167.31	8,715.46	16.7
Total Vehicle Hours	2,807.09	2,339.28	20.0	10,900.29	9,261.69	17.7
Productivity	10.31	12.35	-16.5	9.82	10.92	-10.1
Revenue Vehicle Miles	42,876.0	34,343.4	24.8	166,314.0	136,234.6	22.1
Total Miles	47,550.3	36,940.4	28.7	184,133.2	146,070.5	26.1



Monthly Management Report Summary

October, FY 23/24

System & Program Summary

	October FY 23/24	October FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
Local Fixed Routes Program						
Number of Weekdays	22	21	4.8	85	85	0.0
Number of Saturdays	4	5	-20.0	18	18	0.0
Total Passengers	22,180	22,202	-0.1	73,105	69,800	4.7
Revenue Passengers	18,102	0		58,160	37,216	56.3
Weekday Total Passengers	21,666	21,456	1.0	70,925	67,551	5.0
Saturday Total Passengers	514	746	-31.1	2,180	2,249	-3.1
Weekday Average Passengers	985	1,022	-3.6	834	795	4.9
Saturday Average Passengers	129	149	-13.4	121	125	-3.2
Vehicle Revenue Hours	2,682.50	2,585.97	3.7	10,307.16	10,324.79	-0.2
Total Vehicle Hours	2,826.42	2,724.08	3.8	10,829.10	10,845.41	-0.2
Productivity	8.27	8.59	-3.7	7.09	6.76	4.9
Revenue Vehicle Miles	38,237.6	37,000.5	3.3	147,947.3	148,455.9	-0.3
Total Miles	40,961.1	39,620.6	3.4	157,992.0	158,481.3	-0.3
Transbay Lynx Program						
Number of Weekdays	22	21	4.8	85	85	0.0
Total Passengers	14,035	17,034	-17.6	51,658	54,587	-5.4
Revenue Passengers	13,684	0		49,774	36,725	35.5
Weekday Total Passengers	14,035	17,034	-17.6	51,658	54,587	-5.4
Weekday Average Passengers	638	811	-21.3	608	642	-5.3
Vehicle Revenue Hours	1,145.52	1,066.80	7.4	4,398.13	4,314.63	1.9
Total Vehicle Hours	1,247.82	1,164.45	7.2	4,793.38	4,709.88	1.8
Productivity	12.25	15.97	-23.3	11.75	12.65	-7.1
Revenue Vehicle Miles	33,462.0	31,941.0	4.8	129,285.0	129,285.0	0.0
Total Miles	35,329.8	33,723.9	4.8	136,501.5	136,501.5	0.0

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- October 2023

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - Regular	\$ 13,902.50	\$ 50,738.50	\$ -	\$ 4,380.75	\$ 9,521.75
Cash Fare - Senior & Disabled	\$ 3,851.00	\$ 14,047.50	\$ 1,012.50	\$ 755.00	\$ 2,083.50
Cash Fare - Transfers	\$ 1,376.75	\$ 5,013.25	\$ 17.50	\$ 8.25	\$ 1,351.00
Cash Fare - Regional Paratransit	\$ 327.00	\$ 1,074.00	\$ 327.00		
Cash Fare - Local Day Pass Sales	\$ 2,072.50	\$ 7,486.50	-	\$ 6.50	\$ 2,066.00
Total Estimated Cash (a)	\$ 21,529.75	\$ 78,359.75	\$ 1,357.00	\$ 5,150.50	\$ 15,022.25
Over/(Short) Cash Count	\$ 0.94	\$ 2.71	\$ 0.23	\$ 0.58	\$ 0.13
Bank Deposit Corrections	\$ -	\$ (154.75)			
Subtotal Cash Fare Deposit	\$ 21,530.69	\$ 78,207.71	\$ 1,357.23	\$ 5,151.08	\$ 15,022.38
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 1,125.00	\$ 2,675.00	\$ 1,125.00		
Clipper Sales	\$ 650.00	\$ 1,749.00		\$ 140.00	\$ 510.00
Lynx 31-Day Pass Sales	\$ 1,540.00	\$ 6,790.00		\$ 1,540.00	
Lynx Stored Ride Pass Sales	\$ 40.00	\$ 470.00		\$ 40.00	
Local 31-Day Pass Sales	\$ 1,780.00	\$ 17,440.00			\$ 1,780.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (In-house)	\$ 15.00	\$ 766.00			\$ 15.00
Shopify	\$ 41.00	\$ 140.00	11.00	12.00	\$ 18.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 5,191.00	\$ 30,030.00	\$ 1,136.00	\$ 1,732.00	\$ 2,323.00
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ -	\$ -	\$ 110.00		
Lynx B1G1F	\$ 110.00	\$ 409.00		\$ 700.00	
Wage Works	\$ 700.00	\$ 1,050.00		\$ 630.00	
Capital Corridor Vouchers (Annually)	\$ 720.00	\$ 2,330.00			
10 Ride LYNX Promo	\$ -	\$ -			
West Contra Costa Ride Program	\$ -	\$ 850.00			
511 CC Summer Youth Pass	\$ -	\$ -			
John Swett 31 Day Passes	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ -	\$ -			
City of Hercules Parking Permit Program	\$ 11,100.00	\$ 40,700.00			\$ 11,100.00
HTC Parking Combos	\$ 115.50	\$ 530.76			\$ 115.50
CCTA Summer Youth Pass	\$ 240.00	\$ 1,040.00			\$ 240.00
Clipper	\$ -	\$ 1,067.61			
CCC Health Services	\$ 65,857.52	\$ 262,320.97		\$ 37,697.36	\$ 28,160.16
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ -			
Subtotal Billings	\$ -	\$ 20,520.00			
Subtotal Billings	\$ 78,843.02	\$ 331,970.73	\$ 110.00	\$ 39,027.36	\$ 39,615.66
Total Passenger Revenue	\$ 105,564.71	\$ 440,208.44	\$ 2,603.23	\$ 45,910.44	\$ 56,961.04

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



Passenger & Productivity Statistical Report

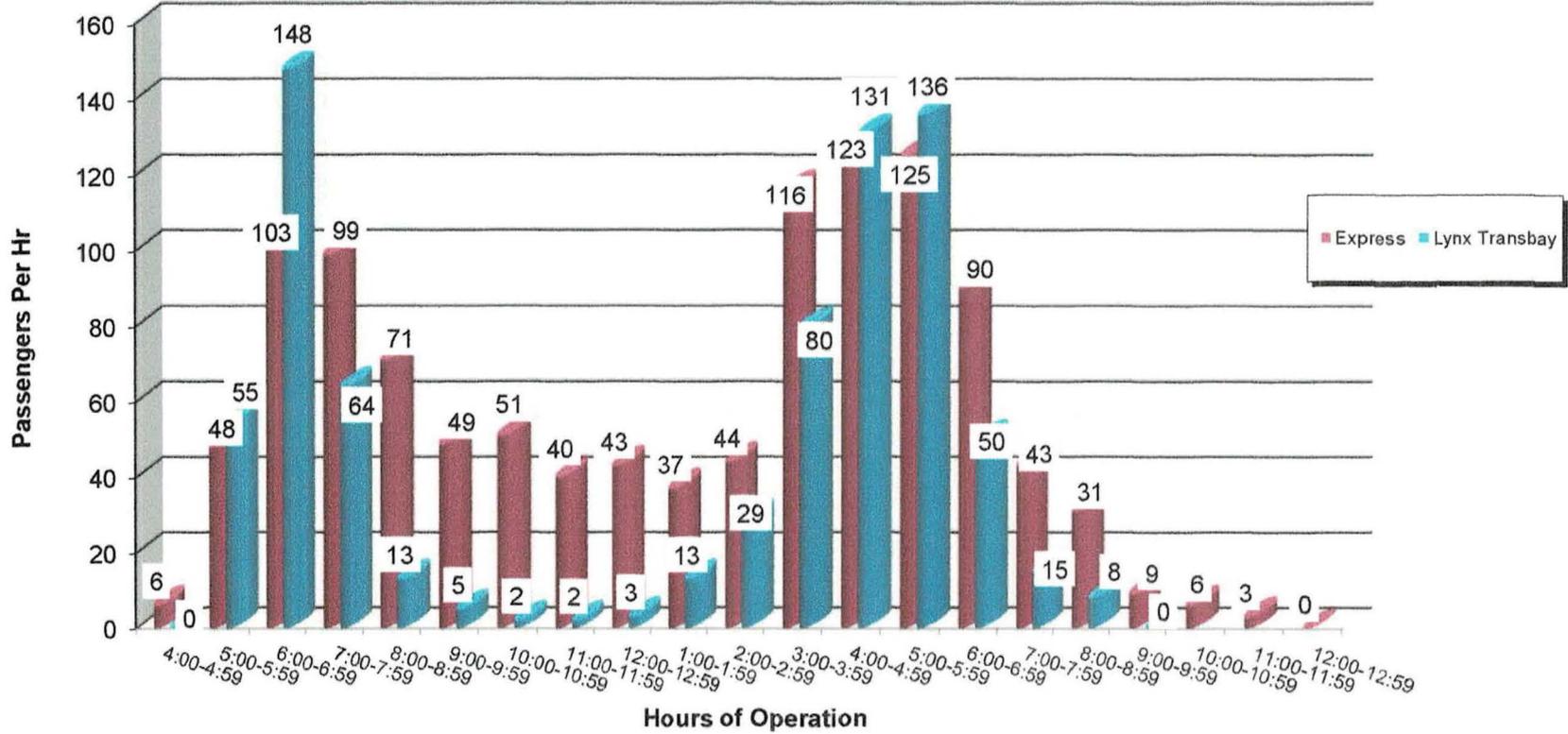
October, FY 23/24

System

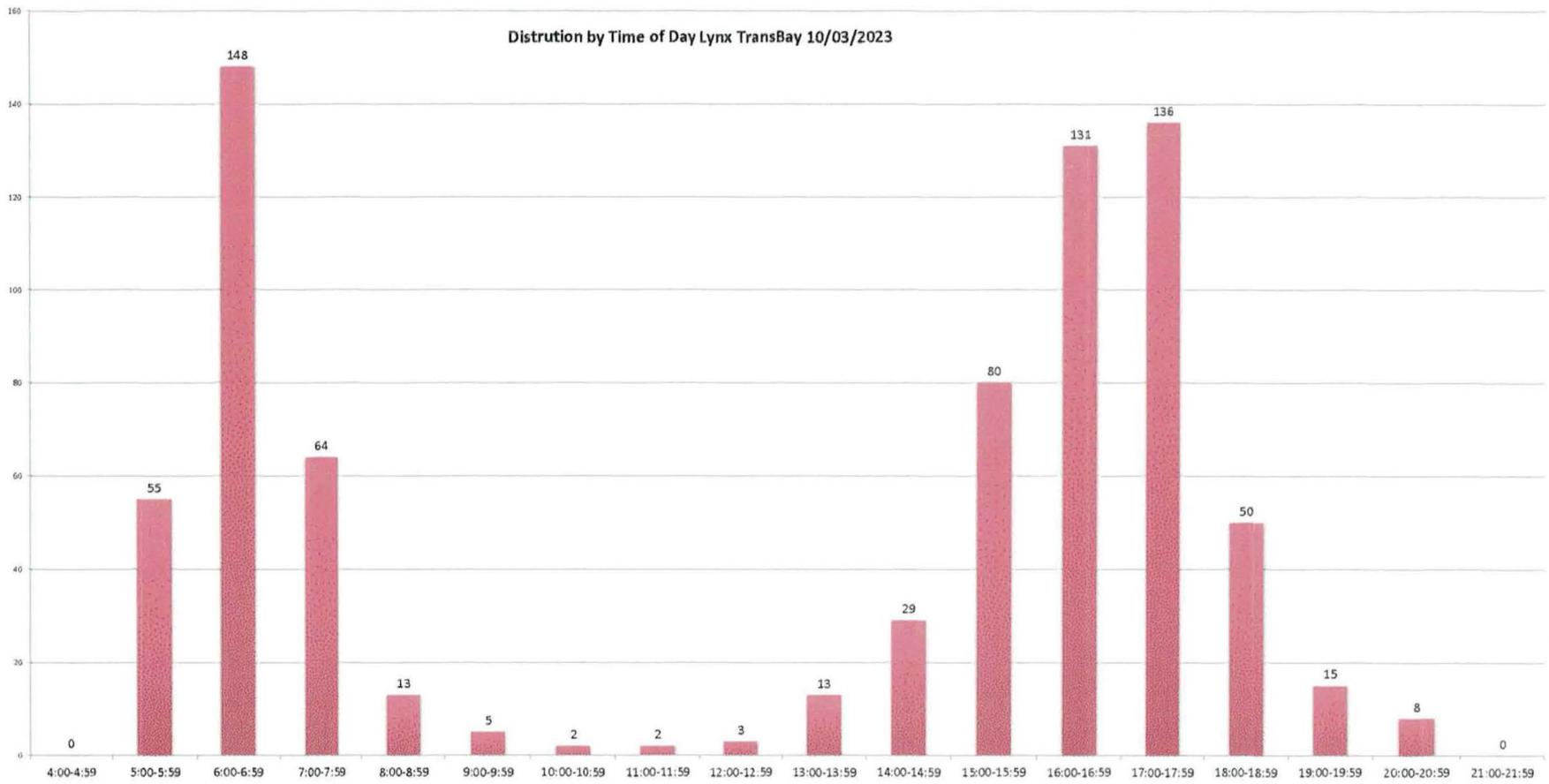
All Routes

Route by Day Type & System	Passengers						Passengers Per Revenue Hour					
	October			Fiscal Year To Date			October			Fiscal Year To Date		
	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change
Route 10 Weekday	2,689	2,282	-15.1	7,744	7,276	-6.0	9.4	7.6	-19.3	7.1	6.7	-6.2
Route 11 Weekday	4,025	3,765	-6.5	11,792	12,074	2.4	11.6	10.2	-11.7	8.4	8.5	1.3
Route 11 Saturday	366	263	-28.1	1,111	1,091	-1.8	6.1	5.4	-11.9	5.2	5.0	-3.5
Route 11 Total	4,391	4,028	-8.3	12,903	13,165	2.0	10.8	9.6	-10.4	7.9	8.0	0.8
Route 12 Weekday	2,500	2,097	-16.1	7,678	7,102	-7.5	9.1	7.3	-19.8	7.2	6.7	-7.1
Route 15 Weekday	1,501	1,337	-10.9	4,875	4,786	-1.8	8.4	7.2	-14.5	6.7	6.6	-1.1
Route 16 Weekday	4,220	5,367	27.2	14,458	16,747	15.8	7.2	8.7	21.3	6.0	7.1	17.4
Route 19 Saturday	380	251	-33.9	1,138	1,089	-4.3	5.9	4.9	-17.1	4.9	4.6	-5.3
Route 30Z Weekday	1,365	1,335	-2.2	4,670	4,968	6.4	5.1	4.7	-7.5	4.3	4.5	5.5
Route C3 Weekday	5,156	5,483	6.3	16,334	17,972	10.0	9.9	10.2	2.1	7.8	8.6	10.5
Route DAR Weekday	1,404	1,694	20.7	6,194	5,929	-4.3	2.0	1.9	-1.1	2.0	1.9	-4.1
Route DAR Saturday	223	180	-19.3	729	777	6.6	2.3	2.0	-12.0	2.4	2.2	-10.5
Route DAR Total	1,627	1,874	15.2	6,923	6,706	-3.1	2.0	1.9	-2.7	2.0	2.0	-4.5
Route J Weekday	14,958	14,303	-4.4	49,529	50,665	2.3	12.2	11.3	-7.4	10.1	10.4	3.1
Route J Saturday	2,526	1,600	-36.7	7,020	6,591	-6.1	15.0	11.9	-20.3	11.6	10.9	-5.8
Route J Sunday	1,419	1,785	25.8	5,659	6,660	17.7	8.5	10.6	25.5	8.6	10.0	16.5
Route J Total	18,903	17,688	-6.4	62,208	63,916	2.7	12.1	11.3	-6.8	10.1	10.4	3.3
Route JPX Weekday	8,200	6,813	-16.9	32,936	28,653	-13.0	13.0	10.4	-20.5	12.9	11.2	-13.2
Route JX Weekday		2,423			7,228			6.3			4.9	
Route LYNX Weekday	17,034	14,035	-17.6	54,587	51,658	-5.4	16.0	12.3	-23.3	12.7	11.7	-7.2
Total System-Wide	67,966	65,013	-4.3	226,454	231,266	2.1	10.2	8.8	-13.9	8.5	8.2	-3.5

**Express Routes (J, JX, JPX), and Lynx Transbay
Ridership by Time of Day
Date:10/03/2023**



Distrution by Time of Day Lynx TransBay 10/03/2023



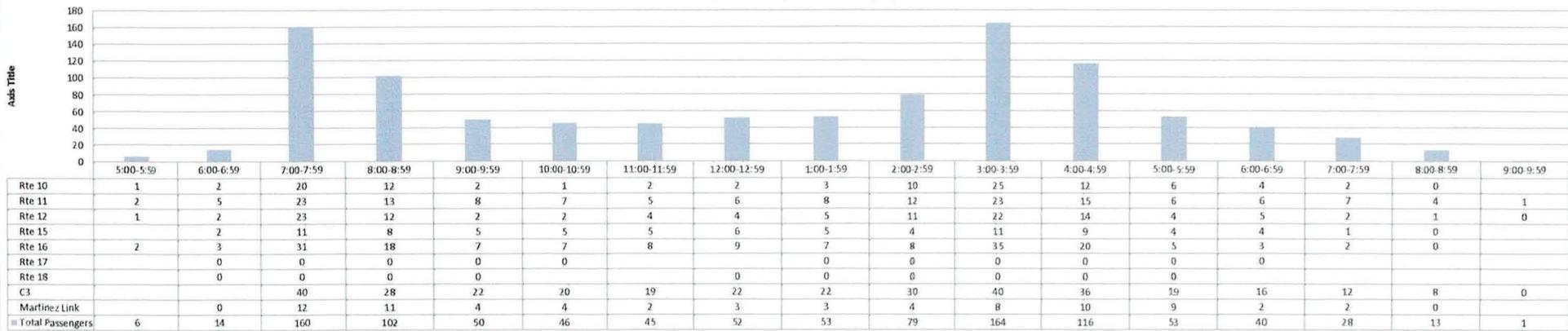
Distribution by Time of Day - Fixed Route

Date: 10/3/2023

	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	1:00-1:59	2:00-2:59	3:00-3:59	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59
Rte 10	1	2	20	12	2	1	2	2	3	10	25	12	6	4	2	0	
Rte 11	2	5	23	13	8	7	5	6	8	12	23	15	6	6	7	4	1
Rte 12	1	2	23	12	2	2	4	4	5	11	22	14	4	5	2	1	0
Rte 15		2	11	8	5	5	5	6	5	4	11	9	4	4	1	0	
Rte 16	2	3	31	18	7	7	8	9	7	8	35	20	5	3	2	0	
Rte 17		0	0	0	0	0			0	0	0	0	0	0			
Rte 18		0	0	0	0			0	0	0	0	0	0				
C3			40	28	22	20	19	22	22	30	40	36	19	16	12	8	0
Martinez Link		0	12	11	4	4	2	3	3	4	8	10	9	2	2	0	
Total Passengers	6	14	160	102	50	46	45	52	53	79	164	116	53	40	28	13	1

Total Route 10	104
Total Route 11	151
Total Route 12	114
Total Route 15	80
Total Route 16	165
Total Route 17	0
Total Route 18	0
Total C3	334
Martinez Link	74
Total	1022

Distribution By Time Of Day Fixed Route 10/03/2023



Distribution by Time of Day - WestCAT Express

Date: 10/3/2023

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
JX		10	22	20	8							15	22	22	10	5	
JPX		8	28	24	11	12	12	11	10	11	16	33	35	33	25	10	9
J	6	32	53	55	52	37	39	29	33	26	28	68	66	70	55	28	22
Total Passengers	6	48	103	99	71	49	51	40	43	37	44	116	123	125	90	43	31

	21:00-21:59	22:00-22:59	23:00-23:59	24:00-24:59
JX				
JPX				
J	9	6	3	0
Total Passengers	9	6	3	0

JX	134
JPX	286
J	717
Total	1137

Distribution by Time of Day -Lynx Transbay

Date: 10/3/2023

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
TransBay LYNX	0	55	148	64	13	5	2	2	3	13	29	80	131	136	50	15	8
Total Passengers	0	55	148	64	13	5	2	2	3	13	29	80	131	136	50	15	8

	21:00-21:59
TransBay LYNX	0
Total Passengers	0

Total Lynx	754
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Monthly Management Report Summary

November, FY 23/24

System & Program Summary

	November FY 23/24	November FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
System Total						
Total Passengers	54,241	50,410	7.6	285,507	276,864	3.1
Revenue Passengers	48,517	44,063	10.1	252,307	183,153	37.8
Weekday Total Passengers	49,203	46,508	5.8	264,261	257,305	2.7
Saturday Total Passengers	3,472	2,854	21.7	13,020	12,852	1.3
Sunday Total Passengers	1,566	1,048	49.4	8,226	6,707	22.6
Weekday Average Passengers	2,460	2,325	5.8	2,517	2,451	2.7
Saturday Average Passengers	579	476	21.6	543	536	1.3
Sunday Average Passengers	313	210	49.0	329	268	22.8
Vehicle Revenue Hours	6,629.83	6,178.08	7.3	34,939.87	32,920.72	6.1
Total Vehicle Hours	7,050.27	6,572.07	7.3	37,149.61	34,980.43	6.2
Revenue Vehicle Miles	110,836.4	104,514.5	6.0	586,067.3	555,634.2	5.5
Total Miles	137,364.0	119,196.0	15.2	710,086.9	643,069.9	10.4
Dial-A-Ride Program						
Number of Weekdays	19	19	0.0	104	104	0.0
Number of Saturdays	6	6	0.0	24	24	0.0
Total Passengers	1,664	1,411	17.9	8,370	8,334	0.4
Revenue Passengers	1,593	1,364	16.8	7,912	6,199	27.6
Weekday Total Passengers	1,445	1,187	21.7	7,374	7,381	-0.1
Saturday Total Passengers	219	224	-2.2	996	953	4.5
Weekday Average Passengers	76	62	22.6	71	71	0.0
Saturday Average Passengers	37	37	0.0	42	40	5.0
Vehicle Revenue Hours	879.78	735.42	19.6	4,317.22	4,123.18	4.7
Total Vehicle Hours	912.47	775.09	17.7	4,489.04	4,366.47	2.8
Productivity	1.89	1.92	-1.6	1.94	2.02	-4.0
Revenue Vehicle Miles	7,855.7	7,913.7	-0.7	39,540.2	45,057.9	-12.2
Total Miles	8,641.8	8,871.1	-2.6	43,900.8	50,412.6	-12.9
Express Routes Program						
Number of Weekdays	19	19	0.0	104	104	0.0
Number of Saturdays	6	6	0.0	24	24	0.0
Number of Sundays	5	5	0.0	25	25	0.0
Total Passengers	23,881	19,749	20.9	123,678	114,893	7.6
Revenue Passengers	21,741	17,373	25.1	111,278	77,687	43.2
Weekday Total Passengers	19,800	16,653	18.9	106,346	99,118	7.3
Saturday Total Passengers	2,515	2,048	22.8	9,106	9,068	0.4
Sunday Total Passengers	1,566	1,048	49.4	8,226	6,707	22.6
Weekday Average Passengers	1,042	876	18.9	1,023	953	7.3
Saturday Average Passengers	419	341	22.9	379	378	0.3
Sunday Average Passengers	313	210	49.0	329	268	22.8
Vehicle Revenue Hours	2,360.69	2,041.78	15.6	12,528.00	10,757.24	16.5
Total Vehicle Hours	2,532.26	2,175.96	16.4	13,432.55	11,437.65	17.4
Productivity	10.12	9.67	4.7	9.87	10.68	-7.6
Revenue Vehicle Miles	38,976.9	32,089.3	21.5	205,291.0	168,324.0	22.0
Total Miles	43,096.5	34,495.7	24.9	227,229.8	180,566.3	25.8



Monthly Management Report Summary

November, FY 23/24

System & Program Summary

	November FY 23/24	November FY 22/23	% Change	Year-To-Date FY 23/24	Year-To-Date FY 22/23	% Change
Local Fixed Routes Program						
Number of Weekdays	19	19	0.0	104	104	0.0
Number of Saturdays	6	6	0.0	24	24	0.0
Total Passengers	18,046	17,021	6.0	91,151	86,821	5.0
Revenue Passengers	14,845	13,421	10.6	73,005	50,637	44.2
Weekday Total Passengers	17,308	16,439	5.3	88,233	83,990	5.1
Saturday Total Passengers	738	582	26.8	2,918	2,831	3.1
Weekday Average Passengers	911	865	5.3	848	808	5.0
Saturday Average Passengers	123	97	26.8	122	118	3.4
Vehicle Revenue Hours	2,377.26	2,382.80	-0.2	12,684.42	12,707.59	-0.2
Total Vehicle Hours	2,500.44	2,509.94	-0.4	13,329.54	13,355.35	-0.2
Productivity	7.59	7.14	6.3	7.19	6.83	5.3
Revenue Vehicle Miles	34,019.9	34,091.5	-0.2	181,967.2	182,547.4	-0.3
Total Miles	36,376.6	36,506.1	-0.4	194,368.6	194,987.4	-0.3
Transbay Lynx Program						
Number of Weekdays	20	20	0.0	105	105	0.0
Total Passengers	10,650	12,229	-12.9	62,308	66,816	-6.7
Revenue Passengers	10,338	11,905	-13.2	60,112	48,630	23.6
Weekday Total Passengers	10,650	12,229	-12.9	62,308	66,816	-6.7
Weekday Average Passengers	533	611	-12.8	593	636	-6.8
Vehicle Revenue Hours	1,012.10	1,018.08	-0.6	5,410.23	5,332.71	1.5
Total Vehicle Hours	1,105.10	1,111.08	-0.5	5,898.48	5,820.96	1.3
Productivity	10.52	12.01	-12.4	11.52	12.53	-8.1
Revenue Vehicle Miles	29,983.9	30,420.0	-1.4	159,268.9	159,705.0	-0.3
Total Miles	31,681.9	32,118.0	-1.4	168,183.4	168,619.5	-0.3

WestCAT Monthly Passenger & Auxiliary Revenue Reconciliation

Month & Fiscal Year- November 2023

Cash Fares for Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Cash Fare - Regular	\$ 10,678.50	\$ 61,417.00	\$ 8.00	\$ 3,328.50	\$ 7,342.00
Cash Fare - Senior & Disabled	\$ 3,578.00	\$ 17,625.50	\$ 835.00	\$ 572.50	\$ 2,170.50
Cash Fare - Transfers	\$ 1,422.50	\$ 6,435.75	\$ 9.50	\$ 32.50	\$ 1,380.50
Cash Fare - Regional Paratransit	\$ 294.00	\$ 1,368.00	\$ 294.00		
Cash Fare - Local Day Pass Sales	\$ 1,795.00	\$ 9,281.50		\$ 8.00	\$ 1,787.00
Total Estimated Cash (a)	\$ 17,768.00	\$ 96,127.75	\$ 1,146.50	\$ 3,941.50	\$ 12,680.00
Over/(Short) Cash Count	\$ 0.69	\$ 3.40	\$ (0.19)	\$ 0.71	\$ 0.17
Bank Deposit Corrections	\$ 190.00	\$ 35.25			\$ 190.00
Subtotal Cash Fare Deposit	\$ 17,958.69	\$ 96,166.40	\$ 1,146.31	\$ 3,942.21	\$ 12,870.17
Prepaid Sales Deposit	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
Ticket Books	\$ 455.00	\$ 3,130.00	\$ 455.00		
Clipper Sales	\$ 493.00	\$ 2,242.00			\$ 493.00
Lynx 31-Day Pass Sales	\$ 1,120.00	\$ 7,910.00		\$ 1,120.00	
Lynx Stored Ride Pass Sales	\$ 40.00	\$ 510.00		\$ 40.00	
Local 31-Day Pass Sales	\$ 1,080.00	\$ 18,520.00			\$ 1,080.00
Local Stored Value Pass Sales	\$ -	\$ -			
Local Day Pass Sales (In-house)	\$ 30.00	\$ 796.00			\$ 30.00
Shopify	\$ 17.00	\$ 157.00	1.00	7.00	\$ 9.00
Over payment	\$ -	\$ -			
Returned Checks	\$ -	\$ -			
Refunds Issued from Ticket / Pass Sales	\$ -	\$ -			
Subtotal Prepaid Sales Deposit	\$ 3,235.00	\$ 33,265.00	\$ 456.00	\$ 1,167.00	\$ 1,612.00
Billings Issued	Monthly System Total	CYTD	Dial-A-Ride	Transbay-Lynx	Fixed Route
CCC Nutrition Tickets	\$ -	\$ -	\$ 130.00		
Lynx B1G1F	\$ 130.00	\$ 539.00			
Wage Works	\$ -	\$ 1,050.00			
Capital Corridor Vouchers (Annually)	\$ 720.00	\$ 3,050.00		\$ 640.00	\$ 80.00
10 Ride LYNX Promo	\$ -	\$ -			
West Contra Costa Ride Program	\$ -	\$ 850.00			
511 CC Summer Youth Pass	\$ -	\$ -			
John Swett 31 Day Passes	\$ -	\$ 1,152.39			
WCCUSD (\$37.00 SBPP)	\$ -	\$ -			
City of Hercules Parking Permit Program	\$ 14,800.00	\$ 55,500.00			\$ 14,800.00
HTC Parking Combos	\$ -	\$ 530.76			
CCTA Summer Youth Pass	\$ -	\$ 1,040.00			
Clipper	\$ -	\$ 1,067.61			
CCC Health Services	\$ 54,376.47	\$ 316,697.44		\$ 30,476.82	\$ 23,899.65
Clipper Start - MTC	\$ -	\$ -			
Pass 2 Class Program	\$ -	\$ 20,520.00			
Subtotal Billings	\$ 70,026.47	\$ 401,997.20	\$ 130.00	\$ 31,116.82	\$ 38,779.65
Total Passenger Revenue	\$ 91,220.16	\$ 531,428.60	\$ 1,732.31	\$ 36,226.03	\$ 53,261.82

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



Passenger & Productivity Statistical Report

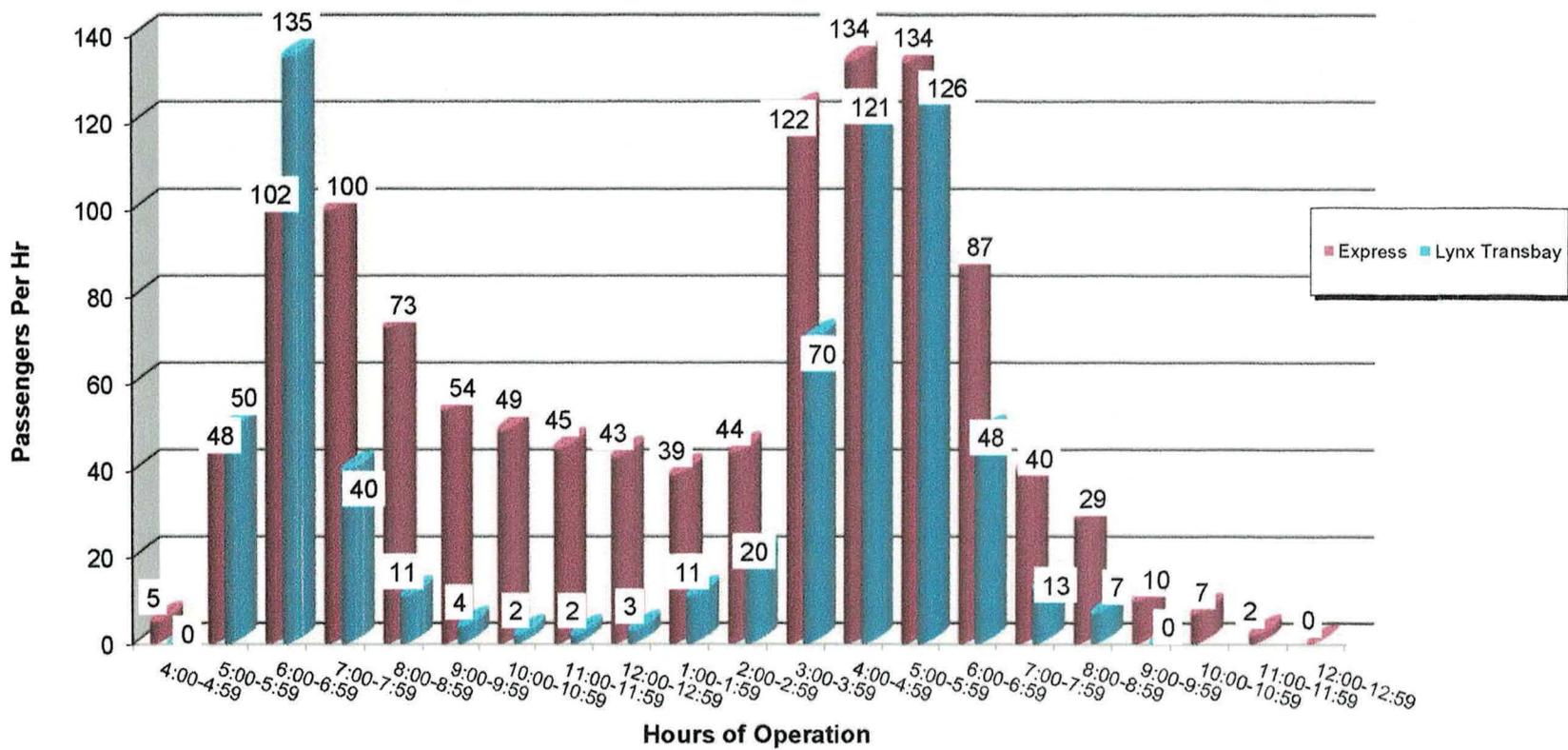
November, FY 23/24

System

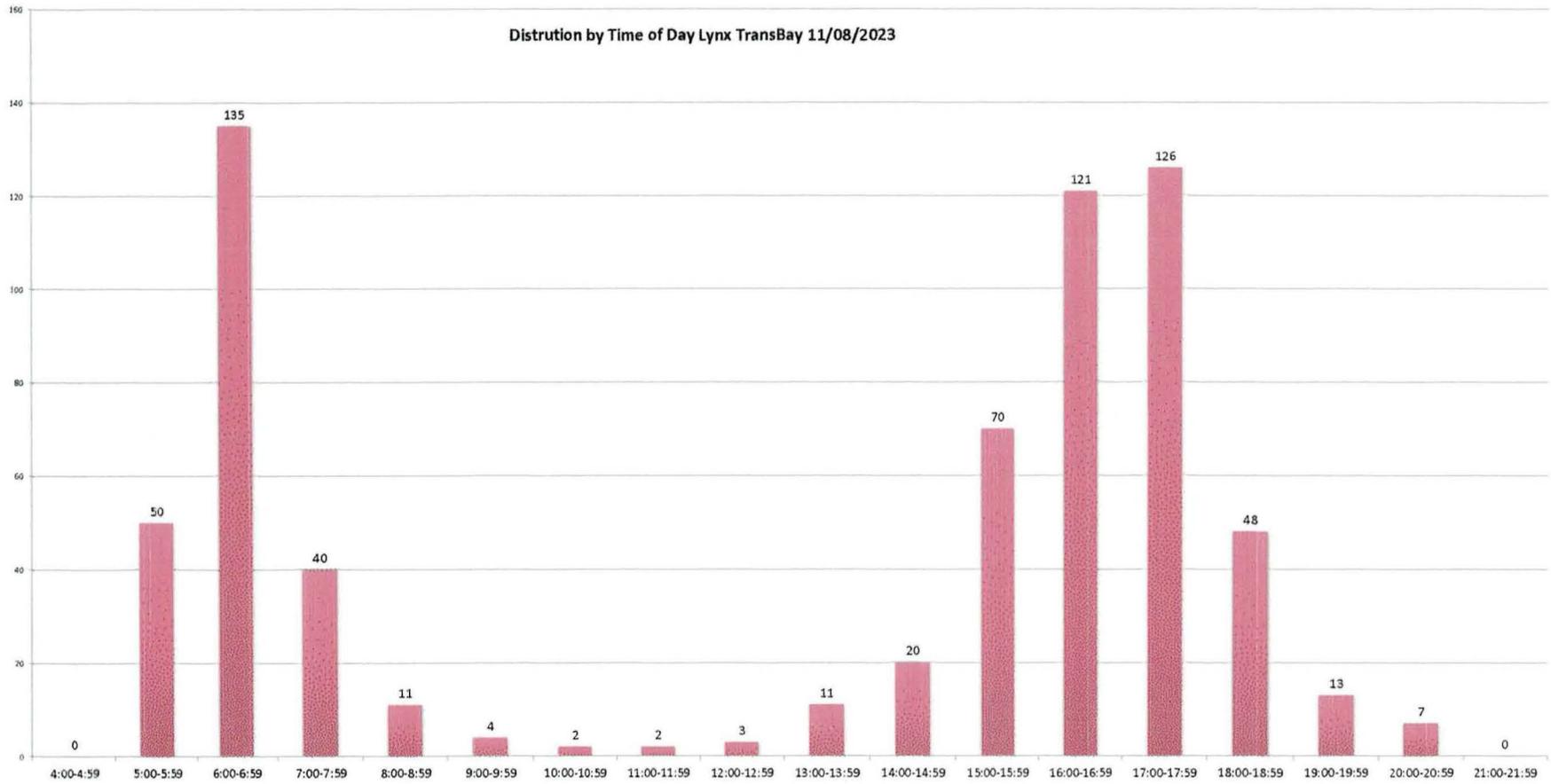
All Routes

Route by Day Type & System	Passengers						Passengers Per Revenue Hour					
	November			Fiscal Year To Date			November			Fiscal Year To Date		
	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change	FY 22/23	FY 23/24	% Change
Route 10 Weekday	1,903	1,786	-6.1	9,647	9,062	-6.1	7.3	7.0	-3.6	7.1	6.7	-5.7
Route 11 Weekday	2,991	3,178	6.3	14,783	15,252	3.2	9.5	9.9	4.6	8.6	8.8	2.0
Route 11 Saturday	308	382	24.0	1,419	1,473	3.8	4.3	5.3	23.7	4.9	5.0	2.4
Route 11 Total	3,299	3,560	7.9	16,202	16,725	3.2	8.5	9.1	6.5	8.1	8.2	2.0
Route 12 Weekday	1,817	1,720	-5.3	9,495	8,822	-7.1	7.3	7.1	-2.8	7.2	6.8	-6.3
Route 15 Weekday	1,019	1,162	14.0	5,894	5,948	0.9	6.3	7.2	15.3	6.6	6.7	1.7
Route 16 Weekday	3,560	4,075	14.5	18,018	20,822	15.6	6.7	7.6	14.4	6.1	7.2	16.8
Route 19 Saturday	274	356	29.9	1,412	1,445	2.3	3.6	4.6	29.7	4.6	4.6	1.5
Route 30Z Weekday	1,027	1,057	2.9	5,697	6,025	5.8	4.2	4.3	2.2	4.3	4.5	4.9
Route C3 Weekday	4,122	4,330	5.0	20,456	22,302	9.0	8.8	9.2	4.4	7.9	8.7	9.3
Route DAR Weekday	1,187	1,445	21.7	7,381	7,374	-0.1	1.9	1.9	-1.1	2.0	1.9	-3.6
Route DAR Saturday	224	219	-2.2	953	996	4.5	1.9	1.9	-3.0	2.3	2.1	-8.3
Route DAR Total	1,411	1,664	17.9	8,334	8,370	0.4	1.9	1.9	-1.4	2.0	1.9	-4.1
Route J Weekday	10,369	12,163	17.3	59,898	62,828	4.9	9.3	11.1	19.6	10.0	10.6	6.0
Route J Saturday	2,048	2,515	22.8	9,068	9,106	0.4	10.1	12.5	23.0	11.2	11.3	0.7
Route J Sunday	1,048	1,566	49.4	6,707	8,226	22.6	6.6	9.3	40.5	8.2	9.8	20.2
Route J Total	13,465	16,244	20.6	75,673	80,160	5.9	9.1	11.1	21.6	9.9	10.6	6.6
Route JPX Weekday	6,284	5,626	-10.5	39,220	34,279	-12.6	11.0	10.0	-9.8	12.6	11.0	-12.6
Route JX Weekday		2,011			9,239			6.0			5.1	
Route LYNX Weekday	12,229	10,650	-12.9	66,816	62,308	-6.7	12.0	10.5	-12.4	12.5	11.5	-8.1
Total System-Wide	50,410	54,241	7.6	276,864	285,507	3.1	8.2	8.2	0.3	8.4	8.2	-2.8

**Express Routes (J, JX, JPX), and Lynx Transbay
Ridership by Time of Day
Date:11/08/2023**



Distrution by Time of Day Lynx TransBay 11/08/2023



WESCAT LYNX TRANSBAY 3YR STATS



ridership 21-22	9,025	8,469	10,738	10,338	10,205	9,225	7,688	9,191	13,566	11,861	13,600	13,090
ridership 22-23	12,149	12,592	12,812	17,034	12,229	11,155	12,702	12,318	15,656	14,173	14,898	12,878
ridership 23-24	12,312	12,981	12,330	14,035	10,650							

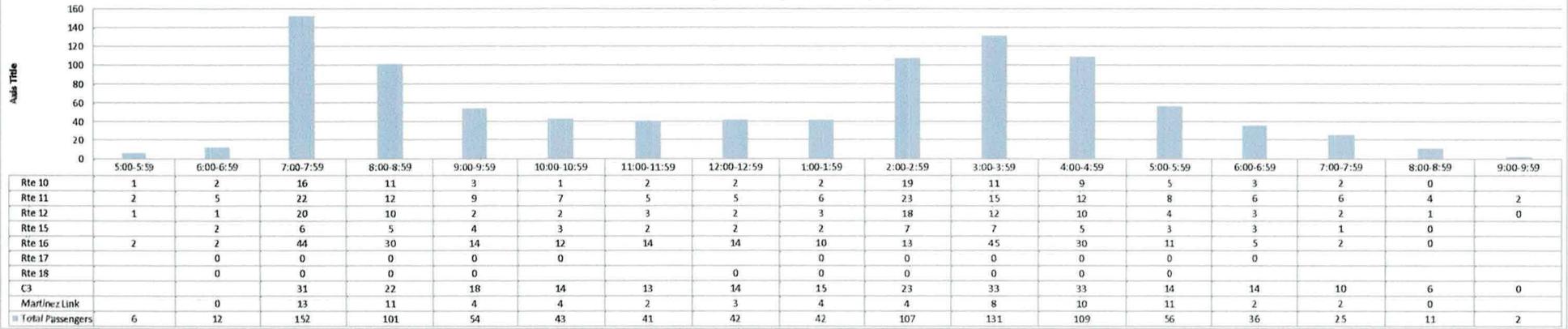
Distrubution by Time of Day - Fixed Route

Date: 11/8/2023

	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	1:00-1:59	2:00-2:59	3:00-3:59	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59
Rte 10	1	2	16	11	3	1	2	2	2	19	11	9	5	3	2	0	
Rte 11	2	5	22	12	9	7	5	5	6	23	15	12	8	6	6	4	2
Rte 12	1	1	20	10	2	2	3	2	3	18	12	10	4	3	2	1	0
Rte 15		2	6	5	4	3	2	2	2	7	7	5	3	3	1	0	
Rte 16	2	2	44	30	14	12	14	14	10	13	45	30	11	5	2	0	
Rte 17		0	0	0	0	0			0	0	0	0	0	0			
Rte 18		0	0	0	0			0	0	0	0	0	0				
C3			31	22	18	14	13	14	15	23	33	33	14	14	10	6	0
Martinez Link		0	13	11	4	4	2	3	4	4	8	10	11	2	2	0	
Total Passengers	6	12	152	101	54	43	41	42	42	107	131	109	56	36	25	11	2

Total Route 10	89
Total Route 11	149
Total Route 12	94
Total Route 15	52
Total Route 16	248
Total Route 17	0
Total Route 18	0
Total C3	260
Martinez Link	78
Total	970

Distribution By Time Of Day Fixed Route 11/08/2023



Distribution by Time of Day - WestCAT Express

Date: 11/8/2023

	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
JX		10	20	18	6							11	21	22	8	5	
JPX		8	31	30	17	15	12	13	12	14	19	40	45	43	30	10	9
J	5	30	51	52	50	39	37	32	31	25	25	71	68	69	49	25	20
Total Passengers	5	48	102	100	73	54	49	45	43	39	44	122	134	134	87	40	29

	21:00-21:59	22:00-22:59	23:00-23:59	24:00-24:59
JX				
JPX				
J	10	7	2	0
Total Passengers	10	7	2	0

JX	121
JPX	348
J	698
Total	1167

Distribution by Time of Day -Lynx Transbay

Date: 11/8/2023

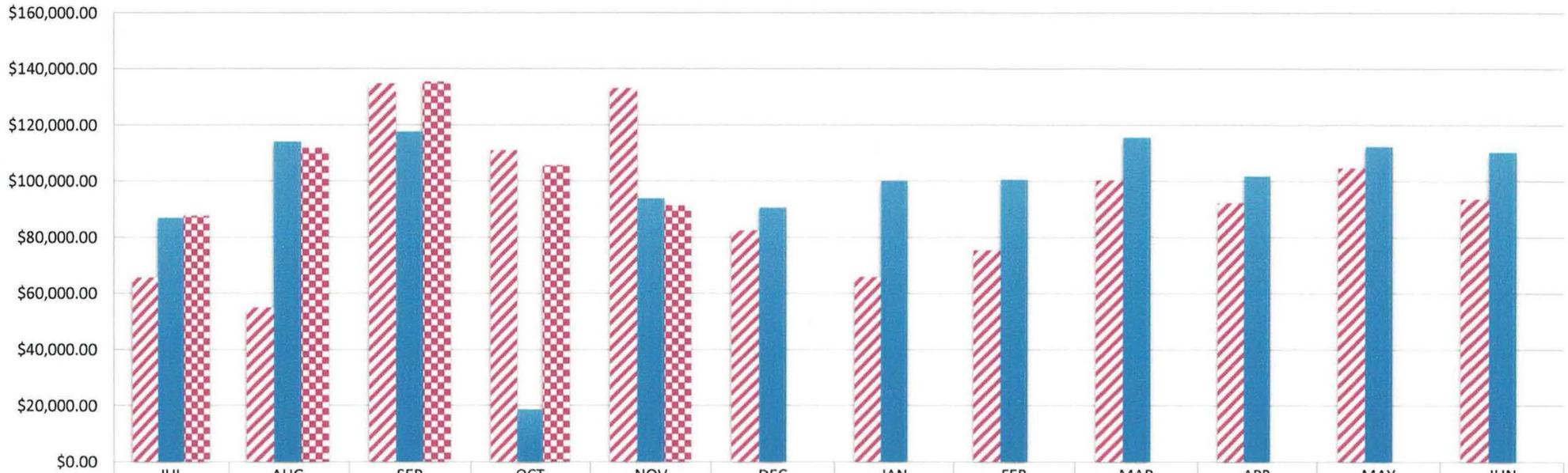
	4:00-4:59	5:00-5:59	6:00-6:59	7:00-7:59	8:00-8:59	9:00-9:59	10:00-10:59	11:00-11:59	12:00-12:59	13:00-13:59	14:00-14:59	15:00-15:59	16:00-16:59	17:00-17:59	18:00-18:59	19:00-19:59	20:00-20:59
TransBay LYNX	0	50	135	40	11	4	2	2	3	11	20	70	121	126	48	13	7
Total Passengers	0	50	135	40	11	4	2	2	3	11	20	70	121	126	48	13	7

	21:00-21:59
TransBay LYNX	0
Total Passengers	0

Total Lynx	663
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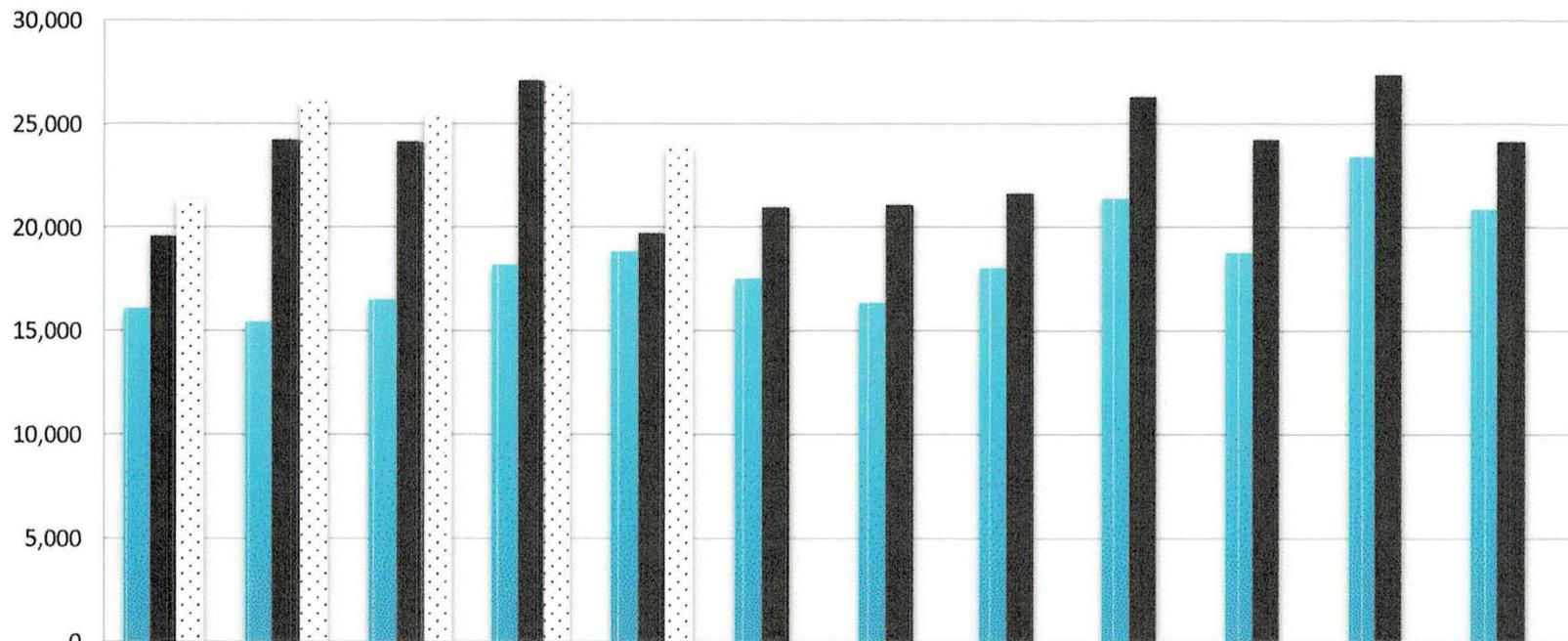
WESTCAT FAREBOX REVENUE



Revenue 21-22	\$65,568.28	\$54,882.12	\$134,681.42	\$110,941.80	\$133,041.12	\$82,347.87	\$65,795.54	\$75,238.49	\$100,239.41	\$92,231.19	\$104,717.89	\$93,521.16
Revenue 22-23	\$86,892.89	\$113,997.58	\$117,601.60	\$18,636.94	\$93,806.78	\$90,541.26	\$100,024.92	\$100,444.85	\$115,567.76	\$101,737.40	\$112,223.86	\$110,253.77
Revenue 23-24	\$87,580.83	\$111,659.44	\$135,403.46	\$105,564.71	\$91,220.16							



WESTCAT EXPRESS RIDERSHIP Includes Routes J, JX and JPX



	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
■ ridership 21-22	16,075	15,456	16,516	18,189	18,856	17,543	16,357	18,045	21,393	18,769	23,410	20,881
■ ridership 22-23	19,630	24,248	24,163	27,103	19,749	20,967	21,118	21,653	26,320	24,247	27,386	24,174
· ridership 23-24	21,385	26,086	25,402	26,924	23,881							

California is for Everyone -

The safety of our riders is our priority, and we need everyone's help to keep our public transportation hate free. WestCAT has added flyers on all busses to bring awareness to reporting hate.



Holiday Bus

Last month, WestCAT introduced the Holiday Bus to its passengers. For one full week, anyone who boarded the decorated bus was able to ride for free. The bus was featured on different routes December 11th - 17th. Passengers were also able to donate unwrapped toys to CHP's Chip for Kids Toy Drive and canned goods to Contra Costa County Food Bank.

INTRODUCING THE L.I.F.E. PROGRAM

The Low Income Fare Equity (LIFE) Program will be launching in next month. Allowing our ADA and Senior passengers 10 free rides each month as long as they qualify as low income.

WESTCAT 

Low Income Fare Equity (LIFE)

Fare subsidy program

NEW!

Subsidize Your Dial-A-Ride

Do you qualify as a low-income resident of Contra Costa County?*

** Low Income = less than 30% of area median income; call 510-724-3331 ext 113 to see if you qualify*



Riders using WestCAT Dial-A-Ride may be eligible for FREE Rides!

The LIFE Program is paid for by Contra Costa County Measure X Funding

For more information:

Call 510-724-3331 ext 113

Or email: Life@westcat.org



CONTRA COSTA
transportation
authority

Agenda Item 2.1

Staff Report: WCCTA Audited Financial Statements for the Year Ending June 30, 2023

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

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

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

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

Recommendation – Receive and File the WCCTA Audited Financial Statements for the Year Ended June 30, 2023

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

FOR THE YEAR ENDED JUNE 30, 2023

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

For The Year Ended June 30, 2023

Table of Contents

	<u>Page</u>
<i>Memorandum on Internal Control</i>	1
Schedule of Other Matters	2
Current Status of Prior Year Material Weaknesses	7
<i>Required Communications</i>	9
Significant Audit Matters:	
Qualitative Aspects of Accounting Practices.....	9
Difficulties Encountered in Performing the Audit.....	10
Corrected and Uncorrected Misstatements.....	10
Disagreements with Management.....	10
Management Representations	10
Management Consultations with Other Independent Accountants	11
Other Audit Findings or Issues	11
Other Matters	11

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MEMORANDUM ON INTERNAL CONTROL

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

In planning and performing our audit of the basic financial statements of the Western Contra Costa Transit Authority (Authority) as of and for the year ended June 30, 2023, in accordance with auditing standards generally accepted in the United States of America, we considered the Authority's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the Authority's internal control. Accordingly, we do not express an opinion on the effectiveness of the Authority's internal control.

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

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

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

Management's written responses included in this report have not been subjected to the audit procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

Government Auditing Standards require the auditor to perform limited procedures on the Authority's response to the findings identified in our audit and described in the accompanying Schedule of Material Weaknesses and Schedule of Other Matters. The Authority's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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

A handwritten signature in black ink that reads "Maze + Associates". The signature is written in a cursive, flowing style.

Pleasant Hill, California
October 24, 2023

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

SCHEDULE OF OTHER MATTERS

NEW GASB PRONOUNCEMENTS OR PRONOUNCEMENTS NOT YET EFFECTIVE

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

EFFECTIVE FISCAL YEARS 2022, 2023 and 2024:

GASB 99 – Omnibus 2022

The objectives of this Statement are to enhance comparability in accounting and financial reporting and to improve the consistency of authoritative literature by addressing (1) practice issues that have been identified during implementation and application of certain GASB Statements and (2) accounting and financial reporting for financial guarantees. The practice issues addressed by this Statement are as follows:

- Classification and reporting of derivative instruments within the scope of Statement No. 53, *Accounting and Financial Reporting for Derivative Instruments*, that do not meet the definition of either an investment derivative instrument or a hedging derivative instrument
- Clarification of provisions in Statement No. 87, *Leases*, as amended, related to the determination of the lease term, classification of a lease as a short term lease, recognition and measurement of a lease liability and a lease asset, and identification of lease incentives
- Clarification of provisions in Statement No. 94, *Public-Private and Public-Public Partnerships and Availability Payment Arrangements*, related to (a) the determination of the public-private and public-public partnership (PPP) term and (b) recognition and measurement of installment payments and the transfer of the underlying PPP asset
- Clarification of provisions in Statement No. 96, *Subscription-Based Information Technology Arrangements*, related to the subscription-based information technology arrangement (SBITA) term, classification of a SBITA as a short term SBITA, and recognition and measurement of a subscription liability
- Extension of the period during which the London Interbank Offered Rate (LIBOR) is considered an appropriate benchmark interest rate for the qualitative evaluation of the effectiveness of an interest rate swap that hedges the interest rate risk of taxable debt
- Accounting for the distribution of benefits as part of the Supplemental Nutrition Assistance Program (SNAP)
- Disclosures related to nonmonetary transactions
- Pledges of future revenues when resources are not received by the pledging government

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

SCHEDULE OF OTHER MATTERS

GASB 99 – Omnibus 2022 (Continued)

- Clarification of provisions in Statement No. 34, *Basic Financial Statements—and Management’s Discussion and Analysis—for State and Local Governments*, as amended, related to the focus of the government-wide financial statements
- Terminology updates related to certain provisions of Statement No. 63, *Financial Reporting of Deferred Outflows of Resources, Deferred Inflows of Resources, and Net Position*
- Terminology used in Statement 53 to refer to resource flows statements.

The Requirements of this Statement are Effective as Follows:

The requirements in paragraphs 26–32 related to extension of the use of LIBOR, accounting for SNAP distributions, disclosures of nonmonetary transactions, pledges of future revenues by pledging governments, clarification of certain provisions in Statement 34, as amended, and terminology updates related to Statement 53 and Statement 63 are effective upon issuance.

The requirements in paragraphs 11–25 related to leases, PPPs, and SBITAs are effective for fiscal years beginning after June 15, 2022, and all reporting periods thereafter.

The requirements in paragraphs 4–10 related to financial guarantees and the classification and reporting of derivative instruments within the scope of Statement 53 are effective for fiscal years beginning after June 15, 2023, and all reporting periods thereafter.

Earlier application is encouraged and is permitted by individual topic.

How the Changes in This Statement Will Improve Financial Reporting

The requirements of this Statement will enhance comparability in the application of accounting and financial reporting requirements and will improve the consistency of authoritative literature. Consistent authoritative literature enables governments and other stakeholders to more easily locate and apply the correct accounting and financial reporting provisions, which improves the consistency with which such provisions are applied. The comparability of financial statements also will improve as a result of this Statement. Better consistency and comparability improve the usefulness of information for users of state and local government financial statements.

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

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2024:

GASB 100 – Accounting for Changes and Error Corrections

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

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

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

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

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

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

SCHEDULE OF OTHER MATTERS

EFFECTIVE FISCAL YEAR 2025:

GASB 101 – Compensated Absences

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

Recognition And Measurement

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

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

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

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

Notes To Financial Statements

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

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

SCHEDULE OF OTHER MATTERS

GASB 101 – Compensated Absences (Continued)

How the Changes in this Statement Will Improve Financial Reporting

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

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

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

CURRENT STATUS OF PRIOR YEAR MATERIAL WEAKNESS

2022-01: Journal Entry Reviews and Approvals

Criteria: Journal entries are an important transaction cycle that affects all aspects of accounting and financial reporting. Prudent internal control concepts dictate that no single employee should process a transaction without the involvement of another employee. For journal entries, this typically takes the form of a second employee performing a review and approving the proposed entry prior to posting. The review and approval should be documented by a reviewer signing and dating that their review has been completed and the entry is approved.

Condition: We selected journal entries for testing but were informed that during a period of transition of the outside CPA and the Accounting Clerk, some journal entries were posted without a second review or approval. In addition, there are no documentation that shows who prepared and reviewed the journal entries. The lack of review and documentations represents a material weakness and a potential th3at some journal entries may not be appropriate.

Effect: Without proper approval of journal entries the likelihood of error, improper accounting treatments, and potential fraud increase.

Cause: Staffing shortages and changes.

Recommendation: We recommend that the Authority implement a park and place function that allows someone to create entries and then alerts and allows the proper authorized employees to review and approve the entry prior to posting.

Current Status: The Authority has put the auditor's recommendation into practice and has implemented a procedure that allows the Finance Manager to create entries, and allows the properly authorized employees to review and approve the entry before posting.

2022-02: Bank Reconciliation Timeliness and Review

Criteria: Bank reconciliations are an important element of the Authority's internal control structure. In order to have an effective control, the Authority should complete bank reconciliations as soon as possible after each month-end, usually within thirty days of receipt of statements, and subsequently reviewed for accuracy. Errors and un-reconciled differences should be researched, understood and corrected immediately, so as to prevent additional errors and a decrease in efficiency.

The Uniform Commercial Codes provides that under certain conditions, the most important being timely bank reconciliation, depositors who detect fraudulent transactions and inform their banks in a timely manner will not be responsible for the fraud loss. Banks will pay for that loss.

Condition: We reviewed the bank reconciliation for September 2021, December 2021 and March 2022 for the four bank accounts of the Authority. During that review, we found that most were not completed within 30 days. Also, one of the September 2021 reconciliations did not indicate the date of the review.

Effect: As a result of late bank reconciliations, errors and/or check fraud may not be detected and corrected in a timely manner.

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

CURRENT STATUS OF PRIOR YEAR MATERIAL WEAKNESS

Cause: We were told that after the prior outside CPA and Accounting Clerk left the Authority, staffing shortages made timely reconciliations difficult.

Recommendation: The Authority should consider bank reconciliations as a high priority and bring it to a current status as soon as possible.

Current Status: The Authority considers bank reconciliations a high priority and has put the auditor's recommendation into practice and has implemented a procedure to have all bank reconciliations completed in a timely manner.

REQUIRED COMMUNICATIONS

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

We have audited the basic financial statements of the Western Contra Costa Transit Authority (Authority) for the year ended June 30, 2023. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated July 6, 2023. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

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

The following pronouncements became effective, but did not have a material effect on the financial statements:

GASB 96 – Subscription Base IT Arrangements

GASB 91 – Conduit Debt Obligations

GASB 94 – Public-Private and Public-Public Partnerships and Availability Payment Arrangements

GASB 93 – Omnibus 2022, paragraphs 11-25

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

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

Estimated Fair Value of Investments: As of June 30, 2023, the Authority held approximately \$5.9 million of cash and investments as measured by fair value as disclosed in Note 3 to the financial statements. Fair value is essentially market pricing in effect as of June 30, 2023. These fair values are not required to be adjusted for changes in general market conditions occurring subsequent to June 30, 2023.

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

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

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

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

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

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in a management representation letter dated October 24, 2023.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Other Matters

We applied certain limited procedures to the required supplementary information that accompanies and supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management’s responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the required supplementary information and do not express an opinion or provide any assurance on the required supplementary information.

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

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



Pleasant Hill, California
October 24, 2023

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**WESTERN CONTRA COSTA
TRANSIT AUTHORITY
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2023**

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
FOR THE YEAR ENDED JUNE 30, 2023**

TABLE OF CONTENTS

FINANCIAL SECTION:

Independent Auditor’s Report	1
Management’s Discussion and Analysis	5
Financial Statements:	
Statement of Net Position.....	9
Statement of Revenues, Expenses and Changes in Net Position.....	10
Statement of Cash Flows.....	11
Notes to Basic Financial Statements.....	13

REQUIRED SUPPLEMENTARY INFORMATION:

Schedule of the Plan’s Proportionate Share of the Net Pension Liability and Related Ratios as of the Measurement Date.....	27
Cost-Sharing Multiple Employer Defined Pension Plan – Schedule of Contributions	27

SUPPLEMENTARY INFORMATION:

Schedule of Refundable to Metropolitan Transportation Commission.....	31
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INDEPENDENT AUDITOR'S REPORT

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

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the business-type activities of the Western Contra Costa Transit Authority (Authority), California, as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the Authority's basic financial statements as listed in the Table of Contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the financial position of the business-type activities of the Authority as of June 30, 2023, and the changes in financial position and cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

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

Responsibilities of Management for the Financial Statements

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

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Required Supplementary Information

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

Supplementary Information

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

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated October 24, 2023, on our consideration of the Authority's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the Authority's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the Authority's internal control over financial reporting and compliance.

Maze + Associates

Pleasant Hill, California
October 24, 2023

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**WESTERN CONTRA COSTA TRANSIT AUTHORITY
MANAGEMENT'S DISCUSSION AND ANALYSIS
For the Year Ended June 30, 2023**

INTRODUCTION

The purpose of Management's Discussion and Analysis (MD&A) is to provide an objective and easily understandable analysis of the Western Contra Costa Transit Authority's (Authority's) financial activities and financial status based on currently known facts, conditions, or decisions as of June 30, 2023.

FINANCIAL STATEMENTS

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

The basic financial information regarding the Authority's performance, financial position, and financial status for fiscal years 2023 and 2022 is presented in tabular form in the following two sections. The "Financial Position" table summarizes the major categories of the Authority's assets, liabilities, and total net position for fiscal years 2023 and 2022. The "Financial Operations" table presents a more detailed breakdown of operating and non-operating revenues and expenses.

FINANCIAL POSITION SUMMARY

Total net position may serve over time as a useful indicator of the Authority's financial position. The Authority's assets exceeded liabilities by about \$14,881,400 at June 30, 2023, a decrease of \$1,721,407 from June 30, 2022.

A condensed summary of the Authority's statement of net position on June 30, 2023, and 2022 is shown below:

Summary of Net Position

	June 30, 2023	June 30, 2022
ASSETS:		
Current Assets	\$ 8,904,513	\$ 6,298,853
Capital Assets (Net of Accumulated Depreciation)	14,881,400	16,602,807
Total Assets	23,786,913	22,901,660
 Deferred Outflows of Resources:		
Pension Related	584,389	249,273
 LIABILITIES:		
Current Liabilities	8,863,538	6,717,169
Deferred Capital Funds	170,653	110
Net Pension Liability	894,101	219,322
Total Liabilities	9,927,043	6,936,601
 Deferred Inflows of Resources:		
Pension Related	46,646	201,679
 NET POSITION:		
Net Investment in Capital Assets	14,881,400	16,602,807
Unrestricted	(484,787)	(590,154)
Total Net Position	\$14,396,613	\$16,012,653

The largest portion of the Authority’s net position represents its investment in capital assets (e.g., land, buses, buildings, improvements, and equipment). The Authority uses these capital assets to provide services to its passengers and employees; and consequently, these assets are not available for future spending. Since funding for capital acquisition comes largely from Federal Transit Administration (FTA) sources outside of the Authority’s operating budget, the Authority’s change in net position value will typically increase dramatically in years new or replacement vehicles are acquired and decline at a relatively steady rate in years the Authority acquires no capital. Capital assets, net of accumulated depreciation, decreased by about \$1,721,407 during the year ended June 30, 2023, because capital assets purchased were less than the depreciation expense of \$2,325,560. Capital assets purchased decreased from \$2,863,808 in 2022 to \$604,153 in 2023.

The net pension liability of \$894,101 is recognized at June 30, 2023, along with the related deferred outflows and inflows of resources, per GASB Statement No. 68, Accounting and Financial Reporting for Pensions. The unrestricted net position of (\$484,787) represents the unfunded pension liability as of June 30, 2023.

FINANCIAL OPERATIONS SUMMARY

A condensed summary of the Authority's revenues, expenses, and changes in net position for the years ended June 30, 2023, and 2022 is shown below:

Summary of Revenues, Expenses, and Changes in Net Position

	<u>FY 2023</u>	<u>FY 2022</u>
Operating Revenues	<u>\$1,223,400</u>	<u>\$ 998,119</u>
Operating Expenses:		
Operations	9,776,355	9,813,713
General and Administrative	1,401,566	1,056,841
Maintenance – Vehicles	1,560,152	1,484,924
Maintenance – Other	433,867	232,325
Depreciation	<u>2,325,560</u>	<u>2,311,975</u>
Total Operating Expenses	<u>15,497,500</u>	<u>14,899,778</u>
Non-Operating Revenues (Expenses):		
Interest Income	63,137	9,153
Other Non-Operating Revenue	0	33,247
Operating Assistance from Governmental Agencies	11,885,404	11,534,153
Capital Contributions	<u>709,519</u>	<u>2,708,490</u>
Total Non-Operating Revenues	<u>12,658,060</u>	<u>14,285,043</u>
Change in Net Position	(1,616,040)	396,516
Total Net Position - Beginning	<u>16,012,653</u>	<u>15,616,137</u>
Total Net Position - Ending	<u>\$14,396.613</u>	<u>\$16,012,653</u>

During the year ended June 30, 2023, operating revenues increased approximately \$225,281 due to increased fare box receipts, reflecting the ongoing recovery of COVID-19 on ridership. Total operating expenses, not including depreciation, increased by \$584,137. The largest change in expenses resulted from an increase in General and Administrative Pension expenses that are related to the annual GASB 68 adjustment. The unadjusted balance showing the Pension Contributions subsequent to the measurement date of June 30, 2022, was \$136,899, which is below the Authority's approved budget for FY23 of \$138,900. For FY24 the Authority will begin reporting its long-term Pension obligation on a separate expense line item, for the purposes of clarification and reconciliation to the financials.

Depreciation increased by about \$13,585 for a total increase of \$597,722 in operating expenses, including depreciation.

There was a moderate increase in operating assistance in fiscal year 2023 of about \$351,251, mainly due to a final allocation of Federal ARPA funds used toward the Authority's Purchased Transportation expenses. Capital contributions available to the Authority decreased by about \$1,998,971 in fiscal year 2023. This is due to this year's smaller capital program and the corresponding change in Federal and State capital funding.

CAPITAL ACQUISITIONS

During the fiscal year 2023, the Authority completed two CAD/AVL project phases: Phase 2; Genfare-GFI integration and GTFS/511 feed with \$27,000 of prior year TDA and Phase 3 Retrofit; completion of installation with \$56,258 of FTA 5307 and prior year TDA funds. The Authority purchased GENFARE Farebox parts with \$6,436 prior year TDA funds. The Authority initiated a major project to replace its bus wash equipment five years ago and expended an additional \$416,244 of fiscal year 2023 and prior year TDA funds this year. The overall cost of the project was approximately \$2.8 million. Work commenced in September 2020 with a completion date of August 2023. Office equipment and facility upgrades accounted for \$98,215 in capital asset additions, which were funded by prior year TDA capital contributions.

CURRENT FACTORS

While the COVID-19 pandemic is significantly more under control than in the past three years, it is still impossible to assess the full extent to which traditional funding sources and operating costs will be impacted in the long term, the ways in which the virus has affected passenger demand, and the overall changes to travel patterns for public transit services. Ridership has only slowly begun to return, and the pandemic has caused significant and sustained damage to the Authority's operations and finances.

The Authority faces many uncertainties in planning for a post-COVID future. These include the unknown future demand for public transportation. It is also still unclear how transit's traditional roles and priorities will have to evolve to respond to changes in travel patterns within the region (telecommuting, etc.).

COVID impacts on the national economy could also have a major impact on the Authority's future. The Authority is scheduled to replace a number of its fixed route and Dial-A-Ride vehicles in the upcoming 18 months, and it will face a State mandate to transition to more expensive zero-emission vehicles. The Federal government has historically covered 80% of the replacement cost of the vehicles while stipulating that the remaining 20% match must be funded from local sources. The amount of Federal funding available continues to decline as the costs of vehicles increase and the agency competes with other agencies for fewer available dollars.

To cover the replacement needs alone in the next 2 years, the Authority will need to assemble approximately \$3.2 million in local capital funding to satisfy the local match requirement on the Federal assets and to cover other capital needs for which there will be no Federal support.

Historically, the San Francisco region has made toll bridge revenues available for local match purposes, however, toll bridge revenue in recent years has been insufficient to completely match the Federal funds. The Authority will likely need to use its own Transportation Development Act funding to complete the purchases, thereby reducing the revenue available to fund ongoing operating costs.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF NET POSITION
June 30, 2023

ASSETS

Current Assets:

Cash	\$5,871,648
Accounts Receivable	475,459
Grants Receivable	2,409,211
Prepaid Expenses	148,195
Total Current Assets	8,904,513

Non-Current Assets:

Capital Assets, depreciable (Net of Accumulated Depreciation)	14,881,400
Total Non-Current Assets	14,881,400

Total Assets

23,785,913

Deferred Outflows of Resources:

Pension related	584,389
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LIABILITIES

Current Liabilities:

Accounts Payable and Accrued Liabilities	495,242
Deferred Operating Funds	934,211
Payable to Metropolitan Transportation Commission	7,432,836
Total Current Liabilities	8,862,289

Non-Current Liabilities:

Deferred Capital Funds	170,653
Net Pension Liability	894,101
Total Non-Current Liabilities	1,064,754

Total Liabilities

9,927,043

Deferred Inflows of Resources:

Pension related	46,646
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NET POSITION

Net Investment in Capital Assets	14,881,400
Unrestricted	(484,787)

Total Net Position

\$14,396,613

See accompanying notes to financial statements.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET POSITION
For the Year Ended June 30, 2023

OPERATING REVENUES	
Passenger Fares	\$1,173,474
Advertising Revenues	49,926
Total Operating Revenues	<u>1,223,400</u>
 OPERATING EXPENSES	
Operations	9,776,355
General and Administrative	1,401,566
Maintenance - Vehicles	1,560,152
Maintenance - Other	433,867
Depreciation	2,325,560
Total Operating Expenses	<u>15,497,500</u>
 Operating Loss	 (14,274,100)
 NON-OPERATING REVENUES (EXPENSES)	
Interest Revenue	63,137
Operating Assistance:	
Bay Area Rapid Transit District	2,784,417
Transportation Development Act	906,715
State Transit Assistance	1,099,706
Low Carbon Transit Operations Program	177,984
Regional Measure 2	937,633
Regional Measure 3	1,145,359
Measure J	2,093,466
Federal Transit Administration	2,740,124
Net Non-Operating Revenues	<u>11,948,541</u>
 Loss Before Capital Contributions	 (2,325,559)
 CAPITAL CONTRIBUTIONS	 <u>709,519</u>
 Change in Net Position	 (1,616,040)
Net Position, July 1, 2022	<u>16,012,653</u>
 Net Position, June 30, 2023	 <u><u>\$14,396,613</u></u>

See accompanying notes to financial statements.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
STATEMENT OF CASH FLOWS
For the Year Ended June 30, 2023

CASH FLOWS FROM OPERATING ACTIVITIES

Receipts from passengers	\$1,075,953
Payments to employees for services	(1,216,936)
Payments to suppliers for goods and services	(9,767,910)
Receipts from advertisers	49,926
Cash Used by Operating Activities	<u>(9,858,967)</u>

CASH FLOWS FROM INVESTING ACTIVITIES

Interest received	<u>63,137</u>
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CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Operating assistance received	<u>11,885,404</u>
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CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Purchase of capital assets	(604,153)
Capital grants received	709,519
Cash Received (Used) by Capital and Related Financing Activities	<u>105,366</u>

Increase (decrease) in cash	2,194,940
Cash, July 1, 2022	<u>3,676,708</u>
Cash, June 30, 2023	<u><u>\$5,871,648</u></u>

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

Operating loss	(\$14,274,100)
Depreciation	2,325,560
Increase (decrease) in accounts receivable	(97,521)
Increase (decrease) in grants receivable	(345,072)
Increase (decrease) in prepaid expenses	31,873
Increase (decrease) in deferred outflows of resources - pensions	(335,116)
Decrease (increase) in accounts payable and accrued liabilities	2,014,139
Decrease (increase) in deferred operating funds	301,524
Decrease (increase) in net pension liabilities	674,779
Decrease (increase) in deferred inflows of resources - pensions	<u>(155,033)</u>
Net cash provided (used) by operating activities	<u><u>(\$9,858,967)</u></u>

See accompanying notes to financial statements.

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WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 1 – ORGANIZATION

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

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

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

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

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation

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

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

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

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Cash Equivalents

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

Accumulated Vacation and Sick Leave

By Authority policy, employees can carry up to twenty days of vacation benefits. The Authority has accrued \$15,590 for this liability at June 30, 2023.

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

Operating Assistance

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

Net Position

Net Position is reported in the following categories:

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

Use of Estimates

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

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 2 – SIGNIFICANT ACCOUNTING POLICIES (Continued)

Deferred Outflows/Inflows of Resources

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

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

Fair Value Measurements

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

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

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

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

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

Lease Accounting

A lease is defined as a contract that conveys control of the right to use another entity's nonfinancial asset (the underlying asset) as specified in the contract for a period of time in an exchange or exchange-like transaction. Examples of nonfinancial assets include buildings, land, vehicles, and equipment. The Authority does not currently have any leases that meet the definition under GASB 87.3

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 3 – CASH AND INVESTMENTS

Cash and investments at June 30, 2023 consisted of the following:

Cash in bank and on hand	\$2,635,386
Cash with Local Agency Investment Fund (LAIF)	<u>3,236,262</u>
Total Cash and Investment	<u><u>\$5,871,648</u></u>

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

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

The balance is available for withdrawal on demand, and is based on the accounting records maintained by LAIF, which are recorded on an amortized cost basis. Included in LAIF’s investment portfolio are U.S. Treasuries, Federal Agency obligations, time deposits, negotiable certificates of deposits, commercial paper, corporate bonds, and security loans. At June 30, 2023, the average life on investment funds invested by LAIF was 260 days.

NOTE 4 – CAPITAL ASSETS

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

Depreciation of capital assets in service is provided using the straight line method which means the cost of the asset is divided by its expected useful life in years and the result is charged to expense each year until the asset is fully depreciated.

The Authority has assigned the useful lives as follows:

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

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 4 – CAPITAL ASSETS (Continued)

Capital asset activity for the year ended June 30, 2023, were as follows:

	Balance June 30, 2022	Additions / Adjustments	Retirements	Balance June 30, 2023
Facilities	\$9,286,101	\$483,992	(\$4,195)	\$9,765,898
Transportation Equipment	28,524,140	89,694		\$28,613,834
Other Equipment	487,659	30,467	(13,357)	504,769
Total Capital Assets	38,297,900	604,153	(17,552)	38,884,501
Less Accumulated Depreciation	(21,695,093)	(2,325,560)	17,552	(24,003,101)
Capital assets, net	<u>\$16,602,807</u>	<u>(\$1,721,407)</u>		<u>\$14,881,400</u>

NOTE 5 – OPERATING AND CAPITAL ASSISTANCE

Bay Area Rapid Transit District – Operating funds from BART consist of \$2,493,826 in State Transit Assistance (STA) funds and \$290,591 in Transportation Development Act funds.

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

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

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 5 – OPERATING AND CAPITAL ASSISTANCE(Continued)

State Transit Assistance- State of Good Repair Program Funds– STA-State of Good Repair (SGR) Program Senate Bill (SB) 1 established the State of Good Repair (SGR) Program. The funds from the SGR Program follow the same state-wide distribution policies as the regular STA program, with a Revenue-Based and Population-Based program. The Authority did not spend any of its available STA-SGR capital funds in fiscal year ended June 30, 2023.

Project Name	Grant Amount	Interest Earned		Expended in Fiscal		Unearned Revenue
		Prior Years	2022-23	Prior Years	2022-23	
SGR Programs						
FY 22 Local Match Vehicle Purchase	\$82,512	\$111	\$1,919			\$84,542
FY 23 Local Match Vehicle Purchase	85,542		569			86,111
Total State of Good Repair	<u>168,054</u>	<u>111</u>	<u>2,488</u>			<u>170,653</u>
Total Unearned Revenues						<u>170,653</u>

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

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

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

Federal Transit Administration – The Authority received 5307 funds as operating assistance to help support the Authority’s paratransit services and preventative maintenance program, and capital assistance for the Authority’s CAD/AVL Phase 3 (install) - (FTA 5307 \$25,311). ARP Act Funds for operating assistance were also received.

Low Carbon Transit Operations Program – The Authority spent \$177,984 in operating funds for the Spare the Air program, which was comprised of \$174,092 in deferred operating funds, including \$3,892 in interest.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 6 – PAYABLE TO METROPOLITAN TRANSPORTATION COMMISSION

TDA regulations require the Authority to return excess operating revenues over operating costs, as defined in section 6634 of the California Code of Regulations, to MTC. Due to uncertainties surrounding the revenue available to fund ongoing operating costs through the Authority’s traditional funding sources, the Authority maintains a rolling three-year period in which it returns any unused portions of the TDA Articles 4 and 4.5 funds (two subsections: 99260(a) and 99275) of the California Public Utilities Code it received. According to the underlying TDA allocation instructions issued by the Metropolitan Transportation Commission (MTC), eligible costs must be incurred on or before June 30 of the fiscal year for which funds are allocated. Unused portions must be returned to the County’s Local Transportation Fund (LTF). As of June 30, 2023, the Authority returned \$1,856,627 to the County’s LTF (FY19- \$1,449,472 and FY20- \$407,155).

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

June 30, 2023	\$3,653,045
June 30, 2022	2,678,100
June 30, 2021	<u>1,101,691</u>
Total	<u>\$7,432,836</u>

Such refundable is reported as a reduction of TDA revenues.

NOTE 7 – INSURANCE/JOINT POWERS AGREEMENT

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

The Authority pays a premium commensurate with the level of coverage requested. Member agencies share surpluses and deficits proportionately to their participation in the CalTIP. During the year ended June 30, 2023, the Authority paid \$376,137 to CalTIP.

Financial information of CalTIP as of and for the year ended April 30, 2022 (the most recent available) was as follows:

Total Assets	\$ 46,536,262
Total Liabilities	\$ 22,421,134
Net Position	\$ 26,115,128
Total Revenues	\$ 15,106,543
Total Expenses	\$ 14,136,598

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 – PENSION PLAN

A. General Information about the Pension Plan

Plan Description

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

Benefits Provided

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

The Plan provisions and benefits in effect at June 30, 2023, are summarized as follows:

	Miscellaneous	
	Prior to January 1, 2013	On or after January 1, 2013
Hire date		
Benefit formula	2% at 55	2% at 62
Benefit vesting schedule	5 years service	5 years service
Benefit payments	monthly for life	monthly for life
Retirement age	50-55	52-67
Monthly benefits, as a % of eligible compensation	1.426% - 2.418%	1.000% - 2.50%
Required employee contribution rates	7.00%	6.75%
Required employer contribution rates	10.32%	7.47%

Contributions – Section 20814(c) of the California Public Employees’ Retirement Law requires that the employer contribution rates for all public employers be determined on an annual basis by the actuary and shall be effective on the July 1 following notice of a change in the rate. Funding contributions for both Plans are determined annually on an actuarial basis as of June 30 by CalPERS. The actuarially determined rate is the estimated amount necessary to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. The Authority is required to contribute the difference between the actuarially determined rate and the contribution rate of employees.

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – PENSION PLAN (Continued)

For the year ended June 30, 2023, the contributions recognized as part of pension expense for the Plan were as follows:

	<u>Miscellaneous</u>
Contributions - employer	\$136,899

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

As of June 30, 2023, the Authority reported net pension liabilities for its proportionate shares of the net pension liability of the Plan as follows:

	<u>Proportionate Share of Net Pension Liability</u>
Miscellaneous	\$894,101

The Authority's net pension liability for the Plan is measured as the proportionate share of the net pension liability. The net pension liability of the Plans is measured as of June 30, 2022, and the total pension liability for the Plan used to calculate the net pension liability was determined by an actuarial valuation as of June 30, 2021 rolled forward to June 30, 2022 using standard update procedures. The Authority's proportion of the net pension liability was based on a projection of the Authority's long-term share of contributions to the pension plans relative to the projected contributions of all participating employers, actuarially determined. The Authority's proportionate share of the net pension liability for the Plan as of June 30, 2021 and 2022 was as follows:

	<u>Miscellaneous</u>
Proportion - June 30, 2021	0.0116%
Proportion - June 30, 2022	0.0077%
Change - Increase (Decrease)	-0.0038%

For the year ended June 30, 2023, the Authority recognized pension expense of \$184,630. At June 30, 2023, the Authority reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of Resources</u>	<u>Deferred Inflows of Resources</u>
Pension contributions subsequent to measurement date	\$136,899	
Differences between expected and actual experience	17,955	(\$12,026)
Changes of assumptions	91,619	
Change in proportion and differences between employer contributions and proportionate share of contributions	174,140	(34,620)
Net difference between projected and actual earnings on pension plan investments	163,776	
Total	<u>\$584,389</u>	<u>(\$46,646)</u>

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – PENSION PLAN (Continued)

\$321,529 reported as deferred outflows of resources related to contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2024. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as pension expense as follows:

Year Ended June 30	Annual Amortization
2024	\$128,751
2025	111,354
2026	60,568
2027	100,171
Thereafter	

Actuarial Assumptions – The total pension liabilities in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions:

	Miscellaneous
Valuation Date	June 30, 2021
Measurement Date	June 30, 2022
Actuarial Cost Method	Entry-Age Normal Cost Method
Actuarial Assumptions:	
Discount Rate	6.90%
Inflation	2.30%
Projected Salary Increases	Varies by entry age and service (1)
Investment Rate of Return	6.90% (2)
Mortality Rate Table	Derived using CalPERS' membership data for all funds (3)
Post Retirement Benefit Increase	The lesser of contract COLA or 2.30% until Purchasing Power Protection Allowance floor on purchasing power applies, 2.30% thereafter

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

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

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

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

WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023

NOTE 8 – PENSION PLAN (Continued)

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

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

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

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

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

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

**WESTERN CONTRA COSTA TRANSIT AUTHORITY
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2023**

NOTE 8 – PENSION PLAN (Continued)

Sensitivity of the Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the Authority’s proportionate share of the net pension liability for the Plan, calculated using the discount rate for the Plan, as well as what the Authority’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower or 1-percentage point higher than the current rate:

	Miscellaneous
1% Decrease	5.90%
Net Pension Liability	\$1,517,792
Current Discount Rate	6.90%
Net Pension Liability	\$894,101
1% Increase	7.90%
Net Pension Liability	\$380,958

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

NOTE 9 – DEFERRED COMPENSATION PLAN

For employees hired before May 1, 2007 the Authority contributes 1% of all employees’ salaries to International City Managers Association (ICMA), now MissionSquare Retirement, a defined contribution benefit system that administers deferred compensation plans for participating public entities within the State of California. For new hires, the Authority contributes 7% of their salaries to MissionSquare Retirement for the first 1,000 hours of employment, after which, the employees are enrolled in CalPERS. The Plan’s trust administrator is Mission Square Retirement, P.O. Box 96220, Washington, DC 20090-6220. There were no new employees hired during the fiscal year 2023.

All full time and regular part time Authority employees are eligible to participate in MissionSquare Retirement. Employees are allowed to defer a percentage of their salary into the plan. Employees determine how their account balance is invested within a certain array of investment options. Benefits vest immediately. Upon retirement, the employees can select from various payout options. During the fiscal year 2023, the Authority contributed \$3,333 to the plan.

NOTE 10 – CONCENTRATIONS

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

NOTE 11 – CONTINGENCIES

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

REQUIRED SUPPLEMENTARY INFORMATION

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

Measurement Date	6/30/2014	6/30/2015	6/30/2016	6/30/2017	6/30/2018	6/30/2019	6/30/2020	6/30/2021	6/30/2022
Plan's proportion of the Net Pension Liability (Asset)	0.0138%	0.0295%	0.0151%	0.0136%	0.0138%	0.0151%	0.0164%	0.0116%	0.0077%
Plan's proportion share of the Net Pension Liability (Asset)	\$859,495	\$808,383	\$523,652	\$537,394	\$521,412	\$605,112	\$690,555	\$219,322	\$894,101
Plan's Covered Payroll	\$591,498	\$647,939	\$690,283	\$863,582	\$891,011	\$914,786	\$1,043,790	\$955,240	\$956,046
Plan's Proportionate Share of the Net Pension Liability/(Asset) as a Percentage of its Covered Payroll	145.31%	124.76%	75.86%	62.23%	58.52%	66.15%	66.16%	22.96%	93.52%
Plan's Proportionate Share of the Fiduciary Net Position as a Percentage of the Plan's Total Pension Liability	61.20%	66.19%	80.31%	81.75%	83.50%	82.57%	82.03%	94.81%	80.46%

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

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

WESTERN CONTRA COSTA TRANSIT AUTHORITY
 Cost-Sharing Multiple Employer Defined Pension Plan
 Last 10 Years*
 SCHEDULE OF CONTRIBUTIONS

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

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

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SUPPLEMENTARY INFORMATION

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WESTERN CONTRA COSTA TRANSIT AUTHORITY
SCHEDULE OF REFUNDABLE TO METROPOLITAN TRANSPORTATION COMMISSION
Year Ended June 30, 2023

OPERATING REVENUES	
Passenger Fares	\$ 1,173,474
Advertising Revenue	49,926
	<hr/>
Total Operating Revenues	1,223,400
OPERATING EXPENSES	
Operations	9,776,355
General and Administrative	1,401,566
Maintenance – Vehicles	1,560,152
Maintenance – Other	433,867
	<hr/>
Total Operating Expenses	13,171,940
Operating Loss	(11,948,540)
NON-OPERATING REVENUES	
Interest Income	63,137
Other Non-Operating Revenues	
Operating Assistance and Grants From Governmental Agencies:	
Bay Area Rapid Transit District	2,784,417
Transportation Development Act	4,559,759
State Transit Assistance	1,099,706
Low Carbon Transit Operations Program	177,984
Regional Measure 2	937,633
Regional Measure 3	1,145,359
Measure J	2,093,466
Federal Transit Administration	2,740,124
	<hr/>
Total Non-Operating Revenues	15,601,585
Refundable to Metropolitan Transportation Commission for June 30, 2023	\$ 3,653,045
	<hr/> <hr/>

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Agenda Item 2.2

Staff Report: Presentation and Discussion of 1st Quarter Financial and Operating Data Report

The Financial and Operating Data Report offers a breakdown of both expenses and revenues across the functional and object class line items in the 1st Quarter of the Fiscal Year (July- Sept) corresponding to those in the adopted FY23-24 Operations Budget. The report documents that both 1st Quarter Revenues and Expenses are in alignment with the Budget Projections. Staff will present a summary of this information and be available to answer any questions from the Board of Directors.

Recommendation – Information Only

AGENDA ITEM 2.2

MTC Form 10Q
 Operator: WCCTA
 Quarter Ending: 9/30/2023
 Date: 1/11/2024

QUARTERLY FINANCIAL & OPERATING DATA REPORT
 (Article 4 Claimants)

- Motor Bus
- Rail
- Ferryboat
- Demand Response
- Total All Modes

FINANCIAL DATA

Operating Expenses - Functional

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

Operating Expenses - Object Class

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

REVENUES-OPERATING & NON-OPERATING

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

Balance

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

OPERATING DATA

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

	Current Fiscal	Year 2023 -	2024
Current Qtr. Actual	Year to Date Actual	Total Adopted Budget	% of Budget Remaining
1. Operations	2,665,022	2,665,022	11,465,977 77
2. Vehicle Maintenance	646,294	646,294	1,683,683 62
3. Non-Vehicle Maintenance	106,203	106,203	484,500 78
4. General Administration	359,792	359,792	1,672,025 78
5. Total Expenses (lines 1-4)	3,777,311	3,777,311	15,306,185 75
6. Labor	245,124	245,124	1,285,301 81
7. Fringe Benefits	80,545	80,545	468,101 83
8. Services	267,361	267,361	716,100 63
9. Fuel/Lubricants	422,009	422,009	2,219,299 81
10. Tires and Tubes	40,005	40,005	209,999 81
11. Other Materials & Supplies	225,220	225,220	385,650 42
12. Utilities	38,050	38,050	183,675 79
13. Purchased Transportation	2,153,239	2,153,239	8,848,538 76
14. Casualty & Liability	217,234	217,234	618,921 65
15. Leases & Rentals	27,206	27,206	126,501 78
16. Interest Expense	0	0	0
17. Other Object Class Expense *	61,318	61,318	244,100 75
18. TOTAL Expenses(line6 thru 17)	3,777,311	3,777,311	15,306,185 75
19. Depreciation			
20. Memo Item			
21. Farebox	336,660	336,660	1,250,000 73
22. Non-Farebox	33,945	33,945	60,000 43
23. Sales Tax, contributed by other agencies	628,868	628,868	2,302,598 73
24. Sales Tax, directly levied by operator			
25. TDA(operating & planning & admin. funds)	1,209,148	1,209,148	4,836,592 75
26. STA(operating & planning & admin. funds)	375,982	375,982	1,496,426 75
27. RM2 / RM3 funds	235,258	235,258	2,086,392 89
28. FTA sec.8(planning)& sec.9(operating)funds	0	0	777,305 100
29. Other Fed., State, or local, non-operator funds	1,310	1,310	144,839 99
30. Other Operator Funds	644,621	644,621	2,352,033 73
31. TOTAL Revenue(add lines 21 through 30)	3,465,792	3,465,792	15,306,185 77
32. Net Operating Surplus/(Deficit)(line 31 - line 18)	(311,519)	(311,519)	0
33. Line 32, less transfers to oper., Capital, or Other			
34. Revenue Passengers	145,614	145,614	525,770 72
35. Total Passengers	166,253	166,253	668,470 75
36. Revenue Vehicle Miles	352,317	352,317	1,626,347 78
37. Revenue Vehicle Hours	20,906	20,906	83,536 75
38. Employees, FT equivalents(FTE=500 hrs/qtr.)			
39. Farebox Recovery Ratio	8.9%	8.9%	

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

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

Cash Basis
 Accrual Basis

AGENDA ITEM 2.2 cont.

WCCTA - WestCAT
Income Statement
For the Three Months Ending September 30, 2023

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget
Operating Expenses - Functional Operations:					
Outside Services, Operations	36,439.09	36,439.09	182,000.00	145,560.91	79.98
Fuel & Lubricants	422,008.76	422,008.76	2,219,300.00	1,797,291.24	80.98
Tires & Tubes	40,005.00	40,005.00	210,000.00	169,995.00	80.95
Postage, Operations	293.31	293.31	800.00	506.69	63.34
Other Mat & Supplies, Oper	17.08	17.08	2,400.00	2,382.92	99.29
Utilities, Operations	19,486.81	19,486.81	93,200.00	73,713.19	79.09
Telephone, Operations	5,879.97	5,879.97	30,100.00	24,220.03	80.47
Insurance, Operations	213,279.57	213,279.57	605,521.00	392,241.43	64.78
Purchased Transportation, Oper	1,881,702.09	1,881,702.09	7,837,856.00	5,956,153.91	75.99
Marketing & Advertising, Oper	2,988.82	2,988.82	62,500.00	59,511.18	95.22
Miscellaneous Exp, Operations	0.00	0.00	1,200.00	1,200.00	100.00
Rentals & Leases, Operations	26,516.17	26,516.17	120,000.00	93,483.83	77.90
Clipper/Shopify/mtot fees, Ops	16,406.22	16,406.22	101,100.00	84,693.78	83.77
1. Operations	2,665,022.89	2,665,022.89	11,465,977.00	8,800,954.11	76.76
Vehicle Maintenance:					
Outside Service, Vehicle Maint	170,479.48	170,479.48	323,000.00	152,520.52	47.22
Other Mat & Supplies, Veh Main	204,278.43	204,278.43	350,000.00	145,721.57	41.63
Purchased Transp, Veh Maint	271,536.00	271,536.00	1,010,683.00	739,147.00	73.13
Miscellaneous Exp, Veh Maint	0.00	0.00	0.00	0.00	0.00
Rentals & Leases, Veh Maint	0.00	0.00	0.00	0.00	0.00
2. Vehicle Maintenance	646,293.91	646,293.91	1,683,683.00	1,037,389.09	61.61
Non-Vehicle Maintenance:					
Other Salaries, Non-Veh, Comp	14,159.22	14,159.22	54,184.00	40,024.78	73.87
Other Paid Abs, Non-Veh, Comp	416.80	416.80	0.00	(416.80)	0.00
Pension Benefit, Non-Veh, Com	991.12	991.12	9,154.00	8,162.88	89.17
Fringe Benefits, Non-Veh, Com	2,932.58	2,932.58	11,684.00	8,751.42	74.90
Other Salaries, Non-Veh Maint	40,179.11	40,179.11	192,916.00	152,736.89	79.17
Other Paid Absences, Non-Veh	1,660.72	1,660.72	0.00	(1,660.72)	0.00
Pension Benefits, Non-Veh Mai	5,032.45	5,032.45	27,346.00	22,313.55	81.60
Fringe Benefits, Non-Veh Maint	3,173.92	3,173.92	31,916.00	28,742.08	90.06
Outside Service, Non-Veh Maint	17,083.80	17,083.80	63,800.00	46,716.20	73.22
O/S Service, Non-Veh, Compute	879.03	879.03	66,000.00	65,120.97	98.67
Other Mat&Suppl, Non-Veh Mai	11,528.65	11,528.65	17,000.00	5,471.35	32.18
OtherMat&Sup-Non-Veh, Comp	8,165.45	8,165.45	10,000.00	1,834.55	18.35
Misc. Exp, Non-Veh Maint	0.00	0.00	500.00	500.00	100.00
3. Non-Vehicle Maintenance	106,202.85	106,202.85	484,500.00	378,297.15	78.08
General Administration:					
Other Salaries & Wages, Admin	170,259.35	170,259.35	1,038,200.00	867,940.65	83.60
Other Paid Absences, Admin	18,448.41	18,448.41	0.00	(18,448.41)	0.00
Pension Benefits, Admin	32,225.34	32,225.34	169,200.00	136,974.66	80.95
Fringe Benefits, Admin	36,189.39	36,189.39	218,800.00	182,610.61	83.46
Outside Services, Admin	42,480.62	42,480.62	81,300.00	38,819.38	47.75
Postage, Admin	104.87	104.87	650.00	545.13	83.87
Other Mat & Supplies, Admin	832.52	832.52	4,800.00	3,967.48	82.66
Utilities, Admin	9,743.40	9,743.40	45,375.00	35,631.60	78.53
Telephone, Admin	2,939.97	2,939.97	15,000.00	12,060.03	80.40
Insurance, Admin	3,955.01	3,955.01	13,400.00	9,444.99	70.49
Dues & Subscriptions, Admin	40,354.00	40,354.00	52,500.00	12,146.00	23.14
Travel Expense, Admin	1,596.27	1,596.27	10,000.00	8,403.73	84.04
Marketing & Advertising, Admi	0.00	0.00	0.00	0.00	0.00

WCCTA - WestCAT
Income Statement
For the Three Months Ending September 30, 2023

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget
Miscellaneous Exp, Admin	(1,476.68)	(1,476.68)	1,300.00	2,776.68	213.59
Rentals & Leases, Admin	690.27	690.27	6,500.00	5,809.73	89.38
Other Exp, Over/Short, Admin	0.00	0.00	0.00	0.00	0.00
Fees, Admin	1,449.29	1,449.29	15,000.00	13,550.71	90.34
4. General Administration	359,792.03	359,792.03	1,672,025.00	1,312,232.97	78.48
5. Total Expenses	3,777,311.68	3,777,311.68	15,306,185.00	11,528,873.32	75.32
Operating Expenses - Object Class					
Other Salaries, Non-Veh Maint	40,179.11	40,179.11	192,916.00	152,736.89	79.17
Other Salaries, Non-Veh, Comp	14,159.22	14,159.22	54,184.00	40,024.78	73.87
Other Salaries & Wages, Admin	170,259.35	170,259.35	1,038,200.00	867,940.65	83.60
Other Paid Absences, Non-Veh	1,660.72	1,660.72	0.00	(1,660.72)	0.00
Other Paid Abs, Non-Veh, Comp	416.80	416.80	0.00	(416.80)	0.00
Other Paid Absences, Admin	18,448.41	18,448.41	0.00	(18,448.41)	0.00
6. Labor	245,123.61	245,123.61	1,285,300.00	1,040,176.39	80.93
Pension Benefits, Non-Veh Mai	5,032.45	5,032.45	27,346.00	22,313.55	81.60
Pension Benefit, Non-Veh, Com	991.12	991.12	9,154.00	8,162.88	89.17
Pension Benefits, Admin	32,225.34	32,225.34	169,200.00	136,974.66	80.95
Fringe Benefits, Non-Veh Maint	3,173.92	3,173.92	31,916.00	28,742.08	90.06
Fringe Benefits, Non-Veh, Com	2,932.58	2,932.58	11,684.00	8,751.42	74.90
Fringe Benefits, Admin	36,189.39	36,189.39	218,800.00	182,610.61	83.46
7. Fringe Benefits	80,544.80	80,544.80	468,100.00	387,555.20	82.79
<u>Services:</u>					
Outside Service, Vehicle Maint	170,479.48	170,479.48	323,000.00	152,520.52	47.22
Outside Service, Non-Veh Maint	17,083.80	17,083.80	63,800.00	46,716.20	73.22
O/S Service, Non-Veh, Compute	879.03	879.03	66,000.00	65,120.97	98.67
Outside Services, Admin	42,480.62	42,480.62	81,300.00	38,819.38	47.75
Outside Services, Operations	36,439.09	36,439.09	182,000.00	145,560.91	79.98
8. Services	267,362.02	267,362.02	716,100.00	448,737.98	62.66
9. Fuel/Lubricants	422,008.76	422,008.76	2,219,300.00	1,797,291.24	80.98
10. Tires and Tubes	40,005.00	40,005.00	210,000.00	169,995.00	80.95
<u>Other Materials & Supplies:</u>					
Postage, Operations	293.31	293.31	800.00	506.69	63.34
Postage, Admin	104.87	104.87	650.00	545.13	83.87
Other Mat & Supplies, Oper	17.08	17.08	2,400.00	2,382.92	99.29
Other Mat & Supplies, Veh Main	204,278.43	204,278.43	350,000.00	145,721.57	41.63
Other Mat&Suppl, Non-Veh Mai	11,528.65	11,528.65	17,000.00	5,471.35	32.18
OtherMat&Sup-Non-Veh, Comp	8,165.45	8,165.45	10,000.00	1,834.55	18.35
Other Mat & Supplies, Admin	832.52	832.52	4,800.00	3,967.48	82.66
11. Other Materials & Supplie	225,220.31	225,220.31	385,650.00	160,429.69	41.60

WCCTA - WestCAT
Income Statement
For the Three Months Ending September 30, 2023

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget
<u>Utilities:</u>					
Utilities, Operations	19,486.81	19,486.81	93,200.00	73,713.19	79.09
Utilities, Admin	9,743.40	9,743.40	45,375.00	35,631.60	78.53
Telephone, Operations	5,879.97	5,879.97	30,100.00	24,220.03	80.47
Telephone, Admin	2,939.97	2,939.97	15,000.00	12,060.03	80.40
12. Utilities	38,050.15	38,050.15	183,675.00	145,624.85	79.28
<u>Purchased Transportation:</u>					
Purchased Transportation, Oper	1,881,702.09	1,881,702.09	7,837,856.00	5,956,153.91	75.99
Purchased Transp, Veh Maint	271,536.00	271,536.00	1,010,683.00	739,147.00	73.13
13. Purchased Transportation	2,153,238.09	2,153,238.09	8,848,539.00	6,695,300.91	75.67
<u>Casualty & Liability:</u>					
Insurance, Operations	213,279.57	213,279.57	605,521.00	392,241.43	64.78
Insurance, Admin	3,955.01	3,955.01	13,400.00	9,444.99	70.49
14. Casualty & Liability	217,234.58	217,234.58	618,921.00	401,686.42	64.90
<u>Leases & Rentals:</u>					
Rentals & Leases, Operations	26,516.17	26,516.17	120,000.00	93,483.83	77.90
Rentals & Leases, Veh Maint	0.00	0.00	0.00	0.00	0.00
Rentals & Leases, Admin	690.27	690.27	6,500.00	5,809.73	89.38
15. Leases & Rentals	27,206.44	27,206.44	126,500.00	99,293.56	78.49
<u>Other Object Class Expense:</u>					
Dues & Subscriptions, Admin	40,354.00	40,354.00	52,500.00	12,146.00	23.14
Travel Expense, Admin	1,596.27	1,596.27	10,000.00	8,403.73	84.04
Clipper/Shopify/mtot fees, Ops	16,406.22	16,406.22	101,100.00	84,693.78	83.77
Fees, Admin	1,449.29	1,449.29	15,000.00	13,550.71	90.34
Other Exp, Over/Short, Admin	0.00	0.00	0.00	0.00	0.00
Marketing & Advertising, Oper	2,988.82	2,988.82	62,500.00	59,511.18	95.22
Marketing & Advertising, Admi	0.00	0.00	0.00	0.00	0.00
Miscellaneous Exp, Operations	0.00	0.00	1,200.00	1,200.00	100.00
Miscellaneous Exp, Veh Maint	0.00	0.00	0.00	0.00	0.00
Misc. Exp, Non-Veh Maint	0.00	0.00	500.00	500.00	100.00
Miscellaneous Exp, Admin	(1,476.68)	(1,476.68)	1,300.00	2,776.68	213.59
17. Other Object Class Expen	61,317.92	61,317.92	244,100.00	182,782.08	74.88
18. TOTAL Expenses	3,777,311.68	3,777,311.68	15,306,185.00	11,528,873.32	75.32
REVENUES - OPERATING					
<u>Farebox:</u>					
Passenger Fares, Cash, FR	331,525.01	331,525.01	1,250,000.00	918,474.99	73.48
Passenger Fares, Cash, DAR	4,836.12	4,836.12	0.00	(4,836.12)	0.00
Passenger Fares, Cash, HTX	0.00	0.00	0.00	0.00	0.00
Passenger Fares, Cash, WCX	0.00	0.00	0.00	0.00	0.00
Passenger Fares, Coupons, DAR	299.00	299.00	0.00	(299.00)	0.00
Special Fares, FR	0.00	0.00	0.00	0.00	0.00
Special Fares, DAR	0.00	0.00	0.00	0.00	0.00
Special Fares, WCX	0.00	0.00	0.00	0.00	0.00

WCCTA - WestCAT
Income Statement
For the Three Months Ending September 30, 2023

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget
21. Farebox	336,660.13	336,660.13	1,250,000.00	913,339.87	73.07
<u>Non-Farebox:</u>					
Advertising Revenues	7,500.00	7,500.00	30,000.00	22,500.00	75.00
Interest Income	26,445.33	26,445.33	30,000.00	3,554.67	11.85
Misc. Non-Transp. Revenues	0.00	0.00	0.00	0.00	0.00
22. Non-Farebox	33,945.33	33,945.33	60,000.00	26,054.67	43.42
<u>Measure J Operating Funds:</u>					
Measure J Operating Funds, FR	477,327.50	477,327.50	1,749,792.00	1,272,464.50	72.72
Measure J Operating Funds, DA	151,540.25	151,540.25	552,806.00	401,265.75	72.59
23. Measure J Operating Fun	628,867.75	628,867.75	2,302,598.00	1,673,730.25	72.69
<u>TDA Operating Funds:</u>					
TDA Operating Assistance	1,164,965.00	1,164,965.00	4,659,860.00	3,494,895.00	75.00
TDA 4.5 Oper Assist, DAR	44,183.00	44,183.00	176,732.00	132,549.00	75.00
25. TDA Operating Funds	1,209,148.00	1,209,148.00	4,836,592.00	3,627,444.00	75.00
<u>STA Operating Funds:</u>					
STA Operating Assistance	165,083.25	165,083.25	660,333.00	495,249.75	75.00
STA Paratransit Funds	0.00	0.00	0.00	0.00	0.00
STA Lifeline Funds	0.00	0.00	0.00	0.00	0.00
STA County Block Grant	210,898.25	210,898.25	836,093.00	625,194.75	74.78
26. STA Operating Funds	375,981.50	375,981.50	1,496,426.00	1,120,444.50	74.87
<u>Bridge Tolls</u>					
RM3 Funds	0.00	0.00	1,145,359.00	1,145,359.00	100.00
RM2 Funds	235,258.25	235,258.25	941,033.00	705,774.75	75.00
27. Bridge Tolls	235,258.25	235,258.25	2,086,392.00	1,851,133.75	88.72
<u>FTA Sec 8 (planning) & Sec 9 (operating):</u>					
Federal Sec 5303 (Sec 8) Funds	0.00	0.00	0.00	0.00	0.00
Federal Sec 5307 Prev Maint	0.00	0.00	0.00	0.00	0.00
FTA 5307 Paratransit Set-Aside	0.00	0.00	777,305.00	777,305.00	100.00
Fed Sec 5307 ARRA Prev Maint	0.00	0.00	0.00	0.00	0.00
Federal Cares Act	0.00	0.00	0.00	0.00	0.00
Federal CRRSAA Act Relief Fu	0.00	0.00	0.00	0.00	0.00
Federal ARP funds	0.00	0.00	0.00	0.00	0.00
28. Federal Operating Funds	0.00	0.00	777,305.00	777,305.00	100.00
<u>Other Federal, State, Local Non-Operator Funds:</u>					
Low Carbon Transit Oper Prog	1,310.40	1,310.40	144,839.00	143,528.60	99.10
Federal CMAQ Funds	0.00	0.00	0.00	0.00	0.00
Federal JARC Funds	0.00	0.00	0.00	0.00	0.00
29. Other Fed, State, Local No	1,310.40	1,310.40	144,839.00	143,528.60	99.10

WCCTA - WestCAT
Income Statement
For the Three Months Ending September 30, 2023

	Current Qtr	Year to Date	Total Adopted	Budget Balance	% Budget
<u>Other Operator Funds:</u>					
BART Feeder Bus Oper. Funds	644,621.00	644,621.00	2,352,033.00	1,707,412.00	72.59
30. Other Operator Funds	644,621.00	644,621.00	2,352,033.00	1,707,412.00	72.59
TOTAL Revenue	3,465,792.36	3,465,792.36	15,306,185.00	11,840,392.64	77.36
32. Net Operating Surplus (De	(311,519.32)	(311,519.32)	0.00	311,519.32	0.00